

DOWNTON BAPTIST CHURCH
Knowing Jesus Christ and making Him known
REGISTERED CHARITY NUMBER 1131186

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2021

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2021. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" page 1 of those accounts.

Our Objectives:

Sharing God's love in the local community through word and action. Being an inclusive, welcoming, worshipping community centred on the Holy Scripture. Our Mission Statement is "Knowing Jesus Christ and making Him known" and we seek to encourage a faith journey for all people, young and old, regardless of previous experience.

Our work is co-ordinated and monitored by the elected Deacons, the Treasurer, and the two ministers of the church. These individuals also function as the Charity Trustees. The Trustees met on twelve occasions in 2021, some of which had to be by remote access. We worked closely with the ministers, the church office, the worship group and the volunteers who lead the church's activities within the confines of the Coronavirus restrictions. There have also been two meetings for the whole membership of the church, including the AGM on 27th June. The planned membership meetings in January and March had to be cancelled because of Coronavirus restrictions. The election for new Deacons took place in January.

Despite the above mentioned restrictions put on our church community we have continued the work of the church which has consisted mainly of: worship, prayer, bible study (some of which was relayed to members digitally), pastoral care, giving, children's work, youth work, schools work, community groups, work with the elderly, and evangelism, looking both inwards and outwards into the community of Downton. We have also run online Safeguarding Training courses ensuring that all members of our church are aware of our safeguarding responsibilities.

Our Activities:

Some key areas are highlighted below:

Sunday Services

Worship services, all of which have been live streamed, have been held on Sunday mornings. From April until restrictions of gathering indoors were lifted we met outdoors which was much appreciated by our members especially those who felt more vulnerable to the virus when indoors. Setting up the outside services required a good deal of work for the ministers, deacons, helpers and worship group but the result was always worthwhile. Singing outdoors was particularly appreciated.

Thursday Congregation

On Thursday mornings we have a congregation of mostly retired people from Downton and the surrounding villages. For the first half of the year they met on Zoom for the service of prayer, a biblical talk and singing. They had to forgo the cake, coffee and conversation prior

to the service and lunch following the service that they were used to. They were each delivered a bag of “goodies” at Easter and they were regularly called by members of the leadership team during this period. From 1st July we were able to open up the church for our Thursday services and to serve light refreshments. The lunches were not restarted until December, Christmas lunch being the first one.

Sunday Children and Youth

Our various youth, children’s groups and creche were unable to be held in the church for the first half of the year. Our Ministers prepared videos regularly during this period for all the young people and which were also used in the local schools. Once we were meeting outdoors children were encouraged to come and join in. From September the young peoples’ groups were restarted in the church including creche, primary age children and those of secondary school age all led by imaginative teams. Their activities include singing, bible teaching, drama, games, stories and craft. The secondary age group moves on to discuss the bigger issues of life and faith and considers how these matters sit alongside the word of God. There is fun, fellowship and encouragement. Our aim is to ensure that the children enjoy being part of the church family.

Little Club

This Wednesday morning Toddler Church is for pre-school children and their carers. It was restarted outside in the field in July of this year and moved back inside the church in September where it has continued to grow in numbers. It engages with young church members’ families and families who were not previously involved in church activities. There are activities for the children and opportunities for the adults to talk, share bible stories, pray and sing.

Links

This youth club activity group is held in the church for the local community, for youth aged between 11 and 16 years. We were able to restart this club in October of this year.

Holiday Club

This annual summer children’s week had to be shortened this year and was held over 2 days at the end of July. All the activities were held outside in the adjacent field. It attracted around 100 children of primary school age and 25 secondary school. It offered bible-based teaching, imaginative craft activities and energetic games plus joyful singing. It is inspiring to see church members of all ages working together to provide this ministry to the local community.

Schools work

Our ministers and some church members are involved in four local schools leading worship, mentoring and acting as Governors. We believe this brings real benefit to our communities. This work has continued throughout the Coronavirus restrictions, either online or in person. One of our pastors also leads the local primary school’s worship council which has functioned throughout the year.

Other Outreach Work and Hospital Chaplaincy

Our monthly ‘clothing exchange’ which has proved to be very popular and is successful in engaging with the local community was restarted in September.

The church is a distribution centre for Salisbury Food Bank.

We support various charities. Some are local, such as Salisbury Street Pastors, Salisbury Food Bank and Downton4Family while others are abroad such as the Philippine Community

Fund which supports families on the rubbish dump sites in Manila. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Brownies.

One of our ministers is engaged in Chaplaincy work at Salisbury District Hospital where his work is highly regarded.

Community Groups

Small groups met regularly during the week in the homes of individual members for Bible study, prayer and sharing when Coronavirus restrictions allowed. Some were continued via Zoom during the restrictions. The pastoral role of these groups was continued via social media or telephone calls during the times of meeting restrictions.

Summary

It is clear from the above overview that, when permitted by Coronavirus restrictions, our members are actively committed to furthering the objectives of the church, and the church buildings are also used extensively by our local community. The number of people attending the church each week and the official membership has remained fairly stable over the year. The Sunday morning service is full of people of all ages enjoying worship, teaching and fellowship. The church website is www.downtonbaptist.org.

The Trustees prayerfully and optimistically look forward to 2022 without the severe restrictions attached to the Coronavirus situation.

The accounts further demonstrate our faith in action and the trustees believe that the net asset position shown on the balance sheet at 31st December 2021 provides a sound base from which to continue meeting our objectives. The charity's policy on reserves is set out in note 2 to the accounts.

As required by section 4 of the Charities Act 2011, the trustees have considered the guidance published by the Charity Commission in respect of public benefit. They believe that the charity's objectives fall within the definition of charitable purposes in the Act and that the wide range of activities set out above contributes to meeting those objectives.

This report has been reviewed and approved by the trustees and is signed on their behalf by:

Name PHILIP RHOADES

Signature



Date 5/4/22

Name Katy Ulliyatt .

Signature



Date 5/4/2022

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

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CONSTITUTION AND ADMINISTRATION

Downton Baptist Church is affiliated to the Baptist Union of Great Britain but operates in accordance with its own constitution, which may only be changed by a two thirds majority of the members in general meeting. A church covenant was established in 1793 and re-affirmed annually. A new and updated church covenant was adopted in November 2000 and this is now re-affirmed annually.

The church registered as a charity (no. 1131186) from 18th August 2009 and is required to file its annual accounts and an annual trustees' report with the Charity Commission. The accounts have been prepared in accordance with the requirements of The Charities Act 2011 and the Charities SORP (FRS 102), using the accounting policies set out in note 1.

Under the terms of the constitution the church has a 'shared leadership' that is responsible for all aspects of the church's affairs, including spiritual matters, finance and administration. The shared leadership team comprises the ministers, ministry team, deacons and treasurer, who collectively are regarded under trust and charity law as 'trustees'. As such, they are also responsible for reviewing and mitigating any risks to which the church may be exposed.

The following were 'charity trustees' during 2021:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Mr J Baker Mr K Chinn Mrs D Goodman (from March '21) Dr J Hughes (from March '21) Dr H Holgate (until March '21)	Mr J King Dr G Lloyd-Jones Mrs T Smith Mrs R Trendall (until October '21)
Treasurer	Mr I D Mitchell	

The church also has the following 'holding trustees' who are responsible for holding its property, to be used by the church as set out in a separate trust established in 1813 (see also note 9):

Mr R D Avery	Mr I D Mitchell
Mrs D C Jennings	Mr M H Smith
Mr A S Mitchell	

Holding trustees as such have no responsibility for the day to day running of the church although I D Mitchell is also treasurer, as set out above.

The church's main bankers are CAF Bank of West Malling, Kent. The church also has funds on deposit with Scottish Widows.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2021

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2021 TOTAL FUNDS	2020 TOTAL FUNDS
	NOTE	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Direct giving		105,222	-	-	-	105,222	97,507
Designated giving	8	-	11,359	-	-	11,359	14,728
Tax recoverable under gift aid		19,531	1,550	-	-	21,081	26,609
Legacy		4,000	-	-	-	4,000	-
Manse letting		13,200	-	-	-	13,200	13,200
Other premises income		1,739	-	-	-	1,739	1,631
Interest and dividends		3,314	-	-	-	3,314	3,322
Other income	3	9,061	-	-	-	9,061	7,695
		<u>156,067</u>	<u>12,909</u>	<u>-</u>	<u>-</u>	<u>168,976</u>	<u>164,692</u>
EXPENDITURE ON:							
Ministerial costs	4	66,517	-	-	-	66,517	65,294
Premises	5	19,668	-	-	-	19,668	26,726
Other expenses	6	4,643	-	-	-	4,643	4,764
Administration	7	13,660	-	-	-	13,660	18,307
Depreciation	10	4,401	-	60	-	4,461	3,757
Donations payable	8	15,700	12,909	-	-	28,609	29,748
		<u>124,589</u>	<u>12,909</u>	<u>60</u>	<u>-</u>	<u>137,558</u>	<u>148,596</u>
		31,478	-	(60)	-	31,418	16,096
GAIN ON REVALUATION OF INVESTMENTS							
	11	-	-	-	15,864	15,864	6,722
TOTAL NET INCOME		<u>31,478</u>	<u>-</u>	<u>(60)</u>	<u>15,864</u>	<u>47,282</u>	<u>22,818</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME							
	19	531	-	-	-	531	10,202
NET MOVEMENT IN FUNDS		<u>32,009</u>	<u>-</u>	<u>(60)</u>	<u>15,864</u>	<u>47,813</u>	<u>33,020</u>
TOTAL FUNDS BROUGHT FORWARD		<u>167,812</u>	<u>-</u>	<u>242</u>	<u>111,830</u>	<u>279,884</u>	<u>246,864</u>
TOTAL FUNDS CARRIED FORWARD		<u>199,821</u>	<u>-</u>	<u>182</u>	<u>127,694</u>	<u>327,697</u>	<u>279,884</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2020

	NOTE	Unrestricted funds £	Restricted funds £	Minibus fund £	Permanent endowment £	2020 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		97,507	-	-	-	97,507
Designated giving		-	14,728	-	-	14,728
Tax recoverable under gift aid		26,609	-	-	-	26,609
Legacy		-	-	-	-	-
Manse letting		13,200	-	-	-	13,200
Other premises income		1,631	-	-	-	1,631
Interest and dividends		3,322	-	-	-	3,322
Other income	3	7,593	102	-	-	7,695
		<u>149,862</u>	<u>14,830</u>	<u>-</u>	<u>-</u>	<u>164,692</u>
EXPENDITURE ON:						
Ministerial costs	4	65,294	-	-	-	65,294
Premises	5	26,726	-	-	-	26,726
Other expenses	6	4,662	102	-	-	4,764
Administration	7	18,307	-	-	-	18,307
Depreciation		3,676	-	81	-	3,757
Donations payable	8	15,020	14,728	-	-	29,748
		<u>133,685</u>	<u>14,830</u>	<u>81</u>	<u>-</u>	<u>148,596</u>
		16,177	-	(81)	-	16,096
GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	-	6,722	6,722
TOTAL NET INCOME		<u>16,177</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>22,818</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	10,202	-	-	-	10,202
NET MOVEMENT IN FUNDS		<u>26,379</u>	<u>-</u>	<u>(81)</u>	<u>6,722</u>	<u>33,020</u>
TOTAL FUNDS BROUGHT FORWARD		<u>141,433</u>	<u>-</u>	<u>323</u>	<u>105,108</u>	<u>246,864</u>
TOTAL FUNDS CARRIED FORWARD		<u>167,812</u>	<u>-</u>	<u>242</u>	<u>111,830</u>	<u>279,884</u>

BALANCE SHEET AT 31st DECEMBER 2021

	NOTE	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2021 TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	2020 TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£
FIXED ASSETS											
Tangible assets	10	-	182	-	23,409	23,591	-	242	-	23,581	23,823
Investments	11	127,694	-	-	-	127,694	111,830	-	-	-	111,830
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>23,409</u>	<u>151,285</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>23,581</u>	<u>135,653</u>
CURRENT ASSETS											
Debtors	12	-	-	-	8,880	8,880	-	-	-	11,922	11,922
Cash at bank and in hand	13	-	-	-	190,301	190,301	-	-	-	159,040	159,040
		<u>-</u>	<u>-</u>	<u>-</u>	<u>199,181</u>	<u>199,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,962</u>	<u>170,962</u>
CURRENT LIABILITIES											
Creditors falling due within one year	14	-	-	-	5,469	5,469	-	-	-	5,205	5,205
		<u>-</u>	<u>-</u>	<u>-</u>	<u>193,712</u>	<u>193,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,757</u>	<u>165,757</u>
NET CURRENT ASSETS											
		127,694	182	-	217,121	344,997	111,830	242	-	189,338	301,410
TOTAL ASSETS LESS CURRENT LIABILITIES											
		-	-	-	17,300	17,300	-	-	-	21,526	21,526
LONG TERM LIABILITY											
Defined benefit pension scheme	19	-	-	-	-	-	-	-	-	-	-
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>199,821</u>	<u>327,697</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>167,812</u>	<u>279,884</u>
TOTAL NET ASSETS											
		127,694	182	-	199,821	327,697	111,830	242	-	167,812	279,884
THE FUNDS OF THE CHARITY											
Permanent endowment	2	127,694	-	-	-	127,694	111,830	-	-	-	111,830
Minibus fund		-	182	-	-	182	-	242	-	-	242
Restricted income funds		-	-	-	-	-	-	-	-	-	-
Unrestricted general fund		-	-	-	199,821	199,821	-	-	-	167,812	167,812
		<u>127,694</u>	<u>182</u>	<u>-</u>	<u>199,821</u>	<u>327,697</u>	<u>111,830</u>	<u>242</u>	<u>-</u>	<u>167,812</u>	<u>279,884</u>

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2021

	2021		2020	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by operating activities		35,871		18,958
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	3,314		3,322	
Purchase of tangible fixed assets	(4,229)		(1,571)	
Long term pension deficit contributions	<u>(3,695)</u>		<u>(2,724)</u>	
		(4,610)		(973)
CHANGE IN CASH AND CASH EQUIVALENTS		<u>31,261</u>		<u>17,985</u>
CASH AND CASH EQUIVALENTS at 1st January 2021		159,040		141,055
CASH AND CASH EQUIVALENTS at 31st December 2021		<u><u>190,301</u></u>		<u><u>159,040</u></u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES				
Total net income per statement of financial activities (page 2)		47,282		22,818
Adjustments for:				
Depreciation charges	4,461		3,757	
Gain on revaluation of investments	(15,864)		(6,722)	
Interest and dividends	(3,314)		(3,322)	
Decrease in debtors	3,042		3,692	
Increase/(decrease) in creditors	<u>264</u>		<u>(1,265)</u>	
		(11,411)		(3,860)
Net cash provided by operating activities		<u><u>35,871</u></u>		<u><u>18,958</u></u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021

1 ACCOUNTING BASIS AND POLICIES

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) issued in 2014 and revised in 2016 and 2018, and Financial Reporting Standard 102. The transition date to the FRS 102 regime was 1st January 2014 and the required restatement as at that date was made as a prior period adjustment in the accounts for the year ended 31st December 2015.

The accounts are generally prepared on the historical cost basis but including the revaluation of fixed asset investments and an appropriate provision for the long term liability for defined pension scheme costs (based on actuarial valuation).

The accounts are prepared using the following principal accounting policies:

Tangible fixed assets: other than freehold property, of which details are given in note 9, tangible fixed assets are included at historic cost less provision for depreciation and impairment. Depreciation is charged at the following annual rates:

- property improvements over 15 years straight line, charged to general fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general fund
- minibus at 25% on reducing balance, charged to minibus fund.

Fixed asset investments: are included at market value at the balance sheet date. Gains and losses on disposal or revaluation are shown as part of net income in the statement of financial activities.

Income and expenditure: is recognised on the accruals basis as and when it becomes due or payable.

Charitable donations: it is the church's policy to make charitable donations each year that are approximately 10% of its unrestricted general fund income.

Defined benefit pension costs: are recognised on the basis of appropriate actuarial valuations (see also above and note 19).

2 FUNDS AND RESERVES

The church has a PERMANENT ENDOWMENT that must be maintained and can only be spent or altered with the express permission of the Charity Commission. In addition to the fixed asset investments shown in note 11, the permanent endowment includes the church's freehold property, details of which are given in note 9.

There is a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The fund balance represents the carrying value of the current minibus and annual depreciation charges on this are charged to the fund.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED INCOME FUNDS arise on the basis of income received each year but these are generally fully spent in the year of receipt, leaving nothing to be carried forward. Designated giving from members is shown in note 8 while other restricted income received is shown in note 3 and the related expenditure in note 6.

The remainder of the church's funds are UNRESTRICTED and are shown as GENERAL FUND.

It is the trustees' policy to keep at least 3 months' of anticipated general fund expenditure as a RESERVE on the general fund to enable the church to meet its obligations and liabilities, particularly to the ministers and other staff, as they fall due.

3 OTHER INCOME

	2021	2020
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	3,600	4,800
Magazine advertising	1,309	741
Staff costs recovered	4,152	2,052
Youth and children's work	-	** 102
	<u>9,061</u>	<u>7,695</u>

** restricted income

4 MINISTERIAL COSTS

	2021	2020
	£	£
Ministers' emoluments and national insurance	60,444	58,687
Pension contributions	5,860	5,705
Ministers' training	-	100
Travel and mileage	213	802
	<u>66,517</u>	<u>65,294</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

5	PREMISES	2021	2020
		£	£
	Water and sewerage	527	393
	Light and heat	2,891	3,039
	Insurance	3,893	3,767
	Repairs and maintenance	3,708	11,336
	Caretaking and kitchen sundries	8,298	7,934
	Pension contributions	351	257
		<u>19,668</u>	<u>26,726</u>
6	OTHER EXPENSES	2021	2020
		£	£
	Minibus running costs	515	1,028
	Social and meals	768	1,023
	Magazine printing	1,920	944
	Youth and children's work	1,128	## 881
	Teaching materials	124	268
	Members' training	-	454
	Gifts and sundries	188	166
		<u>4,643</u>	<u>4,764</u>
	## includes £102 in respect of restricted income		
7	ADMINISTRATION	2021	2020
		£	£
	Secretarial assistance and national insurance	10,995	10,679
	Pension contributions	545	397
	Printing, postage and stationery	1,209	1,276
	Telephone	429	418
	Computer costs	775	768
	Subscriptions and fees	546	555
	Copyright licences	1,117	1,061
	Doubtful debt provision	(2,293)	2,855
	Independent examiner's fee	60	60
	Bank charges	104	65
	Payroll charges	173	173
		<u>13,660</u>	<u>18,307</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2021 Total payable £	2020 Total payable £
BU Home Mission	4,250	775	5,025	4,825
BMS Birthday	-	763	763	785
BMS General	4,250	775	5,025	4,825
The Bridge Project	1,875	-	1,875	1,800
Downton 4Family	750	48	798	850
Downton Primary (hardship fund)	-	-	-	(300)
New Foundations (Church Insight)	150	-	150	-
OMF International	-	1,200	1,200	1,575
Pastoral hardship	67	-	67	20
Philippine Community Fund	1,783	9,118	10,901	13,018
Philippine Community Fund (Baguio)	1,375	75	1,450	1,200
Salisbury Food Bank	500	-	500	-
Salisbury Street Pastors	700	-	700	-
The Stars Fund (Neonatal unit)	-	155	155	-
Traidcraft	-	-	-	300
Trussell Trust	-	-	-	850
	<u>15,700</u>	<u>12,909</u>	<u>28,609</u>	<u>29,748</u>

The designated giving figure of £12,909 (2020 £14,728) includes £1,550 (2020 £Nil) in respect of related gift aid tax recoverable.

Of the total payable of £28,609 (2020 £29,748), amounts totalling £Nil (2020 £90) had not been paid out at the year end and this figure is included in creditors (note 14).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

9 PROPERTY

The church holds property in South Lane, Downton to be used in accordance with the terms of trust deeds dated 25th September 1813 and 31st December 1858. The property comprises the current chapel (the original chapel having been demolished), manse and adjoining field. As noted on page 1, the property is held by five 'holding trustees' and the freehold title is registered in their names at the Land Registry.

Income and expenditure in respect of the property is dealt with through the church accounts and the property is considered to be part of the church's permanent endowment but it has never been shown as an asset on the balance sheet. The trustees have no plans to try and sell the property, which in any case could only be sold with the agreement of the Charity Commission and in compliance with their terms for maintaining the endowment. The trustees do not have a current market value for the property and do not believe that the cost of obtaining one would be justified.

The buildings are currently insured for £3,138,596 and the contents for £124,465 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

			GENERAL FUND	MINIBUS FUND	TOTAL
	Property improvements £	Fixtures & equipment £	Total £	Minibus £	£
COST					
At 1st January 2021	24,344	13,051	37,395	7,858	45,253
Additions	-	4,229	4,229	-	4,229
Disposals	-	-	-	-	-
At 31st December 2021	24,344	17,280	41,624	7,858	49,482
DEPRECIATION					
At 1st January 2021	4,869	8,945	13,814	7,616	21,430
Charge for year	1,623	2,778	4,401	60	4,461
On disposals	-	-	-	-	-
At 31st December 2021	6,492	11,723	18,215	7,676	25,891
NET BOOK VALUE					
At 31st December 2021	17,852	5,557	23,409	182	23,591
At 31st December 2020	19,475	4,106	23,581	242	23,823

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2021	2020
	£	£
At beginning of year	111,830	105,108
Revaluation in year	15,864	6,722
At end of year	<u>127,694</u>	<u>111,830</u>

The above is a holding of 6,208.86 income units in COIF Charities Investment Fund.

This investment forms part of the permanent endowment of the charity.

12 DEBTORS

	2021	2020
	£	£
Tax recoverable under gift aid	3,856	3,826
Accrued income	2,878	5,585
Expense prepayments	1,646	2,011
Other debtors	500	500
	<u>8,880</u>	<u>11,922</u>

13 CASH AT BANK AND IN HAND

	2021	2020
	£	£
CAF Bank current account	130,051	98,790
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>190,301</u>	<u>159,040</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Donations payable - restricted income	-	90
- from church tithe	-	-
	-	90
Deposits and amounts received in advance	2,776	1,653
Accrued expenses	1,116	2,226
Taxation and social security	1,337	1,123
Other creditors	240	113
	<u>5,469</u>	<u>5,205</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

15 STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Remuneration	76,520	74,314
Employer social security costs	1,939	1,716
Employer pension contributions	6,756	6,359
	<u>85,215</u>	<u>82,389</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

The employer pension contributions shown above relate to current staff and exclude £3,695 (2020 £2,724) in respect of deficit contributions for previous ministers and movements in the long term pension deficit liability, details of which are given in note 19.

16 TRUSTEE REMUNERATION, EXPENSES AND DONATIONS

Rev P J Rhoades and Rev K M Ulliyatt are paid a stipend in their capacity as ministers and this is shown as emoluments in note 4 and included in the figures disclosed in note 15. Neither they nor any other trustee was paid any remuneration in either year in respect of their services as trustees.

Travel and mileage costs of £213 (2020 £802) were reimbursed to the ministers in respect of their work in that capacity and ministers' training fees of £Nil (2020 £100) were paid. No other expenses were paid to or for the ministers or any other trustee in either year apart from the reimbursement of out of pocket expenses incurred on behalf of the charity.

The trustees together made freewill donations to the charity during the year of £14,265 (2020 £14,435).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation and some administrative services to Downton 4Family, a UK registered charity set up in March 2017 that provides family and parenting support in the local community. Two of the church's trustees are also trustees of Downton 4Family and one former trustee works for the charity. The amount receivable from Downton 4Family for the above services was £261 (2020 £286). In addition, a donation of £750 (2020 £850) was made to Downton 4Family from the church's tithe giving.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

18 CONTRIBUTION OF UNPAID VOLUNTEERS

In common with many charities, and in particular other churches, the church benefits significantly from the unpaid work of volunteers, both members and non members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

19 HISTORIC PENSION COSTS AND LIABILITIES

For many years previous ministers were members of the Baptist Ministers' Pension Fund (part of the Baptist Pension Scheme) and the church paid contributions to this fund on their behalf as employer. The fund was a contributory, defined benefit scheme but is also a multi-employer scheme and as such was previously accounted for in these accounts as a defined contribution scheme: contributions payable by the church each year were shown as part of expenditure but no information was required to be disclosed about the overall position of the scheme or its assets and liabilities.

The contribution rate to the above fund had increased in recent years and an actuarial valuation as at December 2010 revealed a significant deficit of assets compared to liabilities. Accordingly the fund was closed to future accrual of benefits on 31st December 2011. Under current pensions legislation the church has a continuing liability to make "deficiency contributions" to the fund in order to reduce, and ultimately eliminate, the deficit (although it has not signed any formal agreement to do so). Subsequent actuarial valuations as at 31st December 2013 and 31st December 2016 continued to show a growing deficit against which deficiency contributions were likely to be payable for an extended period. Extensive discussions took place within the "Baptist family" that led in 2018 to the agreement of a "family solution" under which the Baptist Union contributed £33 million to the fund and the fund members agreed to have future pension increases based on movements in the CPI rather than the RPI. Following this, the next actuarial valuation, as at 31st December 2019, showed a much reduced deficit (of £18 million, down from £93 million in 2016). After allowing for a temporary 50% reduction in deficiency contributions from July to December 2020, the period for which such contributions are likely to be payable is shortened to run to June 2026. The church's liability for deficiency contributions in 2022 is £3,750 (2021 £3,695).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2021 (continued)

19 HISTORIC PENSION COSTS AND LIABILITIES (continued)

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is currently administered by Broadstone Consultants & Actuaries Ltd on their behalf.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds are to be treated in the same way as other defined benefit pension schemes. As the scheme is in deficit, this requires the inclusion as both an expense and a liability of the present value of the church's share of the long term cost of eliminating the deficit.

The figures are based on the detailed assumptions made by the actuaries in the December 2019 valuation, the deficiency contributions currently being paid, as noted above, and using a discount rate of 2.0% (2020 0.4%) and assumed future increases to minimum pensionable income of 4.1% (2020 3.0%), and are as follows:

	2021 £	2020 £
Provision at beginning of year	21,526	34,452
Deficiency contributions paid in year	(3,695)	(2,724)
Movement in actuarial liability, including interest cost and other changes	(531)	(10,202)
Provision at end of year	<u>17,300</u>	<u>21,526</u>

The church has been advised that the cost of buying out its pension scheme liabilities under the old defined benefit plan as at December 2021 was approximately £36,000 (2020 approximately £53,000).

20 CURRENT PENSION COSTS AND LIABILITIES

The two ministers and the other two employees are all members of defined contribution pension plans to which the church makes contributions based on pensionable income. The amounts payable for these plans are shown in note 15. There were no outstanding liabilities for any plan at the end of this or the previous year.

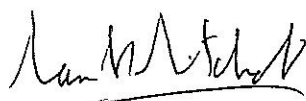
TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2021 set out on pages 1 to 14 were discussed and approved by the trustees on 2022

Signed on behalf of the trustees:

Name Wm Douglas MITCHELL

Signature

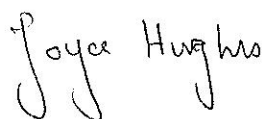


Date

8th March 2022

Name JOYCE MARGARET HUGHES

Signature



Date

8th March 2022

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2021 set out on pages 1 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is my responsibility, without performing an audit, to carry out an examination of the accounts and to report to the trustees and church members.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My report is in respect of an examination carried out under section 145 of the Act and in accordance with the directions given by the Charity Commissioners under subsection 5(b) of that section. An examination includes a review of the accounting records kept by the church treasurer and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out below.

INDEPENDENT EXAMINER'S STATEMENT

No matter has come to my attention from my examination which gives me reasonable cause to believe that in any material respect accounting records have not been kept in accordance with section 130 of the Act, or that the accounts presented do not accord with those records or comply with the accounting requirements of the Act. No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

SIGNED



J Lawrence
30 Longland
Salisbury
Wiltshire SP2 7ET

DATE

28/3/2022