

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

**TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2024**

This report should be read in conjunction with the charity's accounts for the year ended 31<sup>st</sup> December 2024. Details of the structure, governance and management of the charity, and its administration details, are set out under the heading "Constitution and Administration" on 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 (11 management meetings and 1 Vision Meeting) in 2024 to progress the work of the church which has grown as we implement our 'Forward Vision'. There have also been four meetings for the membership of the church, including the AGM on the 24<sup>th</sup> March.

There was one nomination for two Deacons' vacancies and the election took place at the January Members' bringing the number of our Trustees to ten which includes our two ministers and treasurer. One Deacon resigned in October, taking our Trustees to nine. We work closely with the church office, the worship group and the many volunteers who provide the church's activities. We are thankful for our fellow Christians in our surrounding community and continue to share with them through the Downton Churches Together.

**Our Activities:**

Some key areas from our 'Forward vision' are highlighted below:

Gathering around **The TABLE** for worship, prayer, bible study and fellowship; **The LARDER** where we supply free food, donated by the local community and local businesses to those in the local community who are in need and we are also a distribution centre for Salisbury Food Bank; **The WARDROBE** where we share free clothing donated by the community; **The GARDEN**, a community garden where we share church outdoors producing fresh vegetables and providing outdoor fellowship for families; **The KITCHEN** where we offer a lunch to older people attending our Thursday Services and refreshments and a chat to people visiting The Larder and The Wardrobe also to carers attending our Playroom. In addition we provided a Christmas dinner for visitors to our Larder.

**Young Peoples' Work**

The number of people attending our young peoples' work on a Sunday morning especially of creche and primary age, has steadily grown throughout the year requiring more volunteers. We are fortunate to have a team of lively, enthusiastic volunteers. Their activities include

singing, bible teaching, drama, games, stories, crafts and fund raising. We have started a new weekday group for teenagers. Our aim is to ensure that the children enjoy being part of the church family.

### **Playroom**

This Wednesday morning Toddler Church is for pre-school children and their carers. 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. In the warm summer months this group enjoyed being outdoors in the garden.

### **Holiday Club**

This annual summer children's Activity event was held over 3 days at the end of July. It attracted more than 120 children of primary school and 25 secondary school age. 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 two local schools, one primary and one secondary, leading worship, holding RE days in the church, acting as Governors. We believe this brings real benefit to our communities. One of our pastors also leads the local primary school's Worship Council.

### **Other Outreach Work**

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 and a Pastor. We supported all of these throughout the year.

Our buildings are used on a regular basis by several outside organisations, such as Guides and Brownies, RNID, Breast Feeding Advisors.

### **Community Groups**

Five groups meet regularly during the week in the homes of individual members for Bible study, prayer and sharing. These groups also play a part in pastoral care, an important part of our work.

### **The Care Homes**

Several of our church members lead services in our two local care homes.

### **Ukrainians**

Some of our church members and attenders continue to work to support our families from Ukraine. This has been a rewarding service and has meant a lot to our guests.

### **Summary**

It is clear from the above overview that our members are actively committed to furthering the objectives and the forward vision of the church. The number of people attending the church services each week has slowly increased over the year 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 and the Thursday morning service has been much enjoyed by our older age group. Our Sunday evening prayer services, **The Inner Room**, are welcomed by those who appreciate a quiet time of prayer. We hold an **ENGINE ROOM** once a month for worship. Our activities allow our ministers, trustees, members and many volunteers to reach outwards into the community of Downton and surrounding areas. The church website is [www.downtonbaptist.org](http://www.downtonbaptist.org).

The Trustees prayerfully and optimistically look forward to 2025.

The accounts further demonstrate our faith in action and the Trustees believe that the net asset position shown on the balance sheet at 31<sup>st</sup> December 2024 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.

Naomi Lloyd-Jones

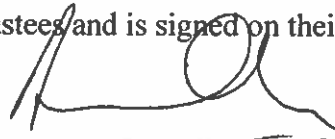
Chairperson of Downton Baptist Church Trustees

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

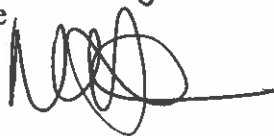
Name

Naomi Lloyd-Jones

Name



Signature



Signature

A.S. IVERS - Secretary

Date

4/4/23

Date

6 - APRIL 2025

Chair of Trustees.

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

INDEX	PAGE
CONSTITUTION AND ADMINISTRATION	1
STATEMENT OF FINANCIAL ACTIVITIES 2024	2
STATEMENT OF FINANCIAL ACTIVITIES 2023	3
BALANCE SHEET	4
STATEMENT OF CASH FLOWS	5
NOTES TO THE ACCOUNTS	6 to 15
TRUSTEES' APPROVAL	16
INDEPENDENT EXAMINER'S REPORT	17

## 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 2024:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Dr M J Brueton Mrs D E Bugden Mrs S G Burr (until 9.10.24) Dr J M Hughes (until 24.3.24) Mrs A J Ivens-Smith	Mrs R James (from 24.3.24) Mr J E King (until 24.3.24) Dr N M Lloyd-Jones Mrs J M Stafford (from 24.3.24)
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

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 2024

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2024 TOTAL FUNDS	2023 TOTAL FUNDS
	NOTE	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>							
Direct giving		82,651	12,048	-	-	94,699	87,890
Designated giving	8	-	18,656	-	-	18,656	5,979
Tax recoverable under gift aid		25,283	221	-	-	25,504	20,660
Manse letting		15,525	-	-	-	15,525	13,698
Other premises income		5,390	-	-	-	5,390	4,072
Interest and dividends		4,526	-	-	-	4,526	4,262
Other income	3	7,906	599	-	-	8,505	9,032
		<u>141,281</u>	<u>31,524</u>	<u>-</u>	<u>-</u>	<u>172,805</u>	<u>145,593</u>
<b>EXPENDITURE ON:</b>							
Ministerial costs	4	61,454	-	-	-	61,454	61,004
Premises	5	42,313	-	-	-	42,313	45,716
Other expenses	6	7,045	7,976	-	-	15,021	14,508
Administration	7	22,129	-	-	-	22,129	21,130
Depreciation of fixed assets	10	3,504	-	-	-	3,504	3,895
Loss/(profit) on disposal of fixed assets		314	-	(1,598)	-	(1,284)	-
Donations payable	8	14,150	18,797	-	-	32,947	19,279
		<u>150,909</u>	<u>26,773</u>	<u>(1,598)</u>	<u>-</u>	<u>176,084</u>	<u>165,532</u>
		(9,628)	4,751	1,598	-	(3,279)	(19,939)
<b>GAIN ON REVALUATION OF INVESTMENTS</b>							
	11	-	-	-	2,783	2,783	10,370
<b>TOTAL NET (DEFICIT)/INCOME</b>		<u>(9,628)</u>	<u>4,751</u>	<u>1,598</u>	<u>2,783</u>	<u>(496)</u>	<u>(9,569)</u>
<b>TRANSFER BETWEEN FUNDS</b>	2	1,700	-	(1,700)	-	-	-
<b>REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME</b>							
	19	8	-	-	-	8	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(7,920)</u>	<u>4,751</u>	<u>(102)</u>	<u>2,783</u>	<u>(488)</u>	<u>(9,569)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>150,893</u>	<u>1,281</u>	<u>102</u>	<u>123,215</u>	<u>275,491</u>	<u>285,060</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>142,973</u>	<u>6,032</u>	<u>-</u>	<u>125,998</u>	<u>275,003</u>	<u>275,491</u>

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2023

		Unrestricted funds	Restricted funds	Minibus fund	Permanent endowment	2023 TOTAL FUNDS
	NOTE	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>						
Direct giving		83,628	4,262	-	-	87,890
Designated giving	8	-	5,979	-	-	5,979
Tax recoverable under gift aid		20,354	306	-	-	20,660
Manse letting		13,698	-	-	-	13,698
Other premises income		4,072	-	-	-	4,072
Interest and dividends		4,262	-	-	-	4,262
Other income	3	8,334	698	-	-	9,032
		<u>134,348</u>	<u>11,245</u>	<u>-</u>	<u>-</u>	<u>145,593</u>
<b>EXPENDITURE ON:</b>						
Ministerial costs	4	61,004	-	-	-	61,004
Premises	5	45,716	-	-	-	45,716
Other expenses	6	9,469	5,039	-	-	14,508
Administration	7	21,130	-	-	-	21,130
Depreciation		3,861	-	34	-	3,895
Donations payable	8	13,300	5,979	-	-	19,279
		<u>154,480</u>	<u>11,018</u>	<u>34</u>	<u>-</u>	<u>165,532</u>
		(20,132)	227	(34)	-	(19,939)
<b>GAIN ON REVALUATION OF INVESTMENTS</b>						
	11	-	-	-	10,370	10,370
<b>TOTAL NET (DEFICIT)/INCOME</b>		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>
<b>REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME</b>						
	19	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(20,132)</u>	<u>227</u>	<u>(34)</u>	<u>10,370</u>	<u>(9,569)</u>
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<u>171,025</u>	<u>1,054</u>	<u>136</u>	<u>112,845</u>	<u>285,060</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>150,893</u>	<u>1,281</u>	<u>102</u>	<u>123,215</u>	<u>275,491</u>

## DOWNTON BAPTIST CHURCH

PAGE 4

## BALANCE SHEET AT 31st DECEMBER 2024

BALANCE SHEET AT 31ST DECEMBER 2024											
	NOTE	2024				2023					
		Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS	Permanent endowment	Minibus fund	Restricted income	Unrestricted general fund	TOTAL FUNDS
		£	£	£	£	£	£	£	£	£	£
FIXED ASSETS											
Tangible assets	10	-	-	-	23,653	23,653	-	102	-	19,082	19,184
Investments	11	125,998	-	-	-	125,998	123,215	-	-	-	123,215
		125,998	-	-	23,653	149,651	123,215	102	-	19,082	142,399
CURRENT ASSETS											
Debtors	12	-	-	-	11,379	11,379	-	-	-	7,427	7,427
Cash at bank and in hand	13	-	-	6,032	115,376	121,408	-	-	1,281	138,024	139,305
		-	-	6,032	126,755	132,787	-	-	1,281	145,451	146,732
CURRENT LIABILITIES											
Creditors falling due within one year	14	-	-	-	7,435	7,435	-	-	-	13,622	13,622
		-	-	-	-	-	-	-	-	-	-
NET CURRENT ASSETS		-	-	6,032	119,320	125,352	-	-	1,281	131,829	133,110
TOTAL ASSETS LESS CURRENT LIABILITIES											
		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,911	275,509
LONG TERM LIABILITY											
Defined benefit pension scheme	19	-	-	-	-	-	-	-	-	18	18
		-	-	-	-	-	-	-	-	-	-
TOTAL NET ASSETS		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,893	275,491
THE FUNDS OF THE CHARITY											
Permanent endowment	2	125,998	-	-	-	125,998	123,215	-	-	-	123,215
Minibus fund		-	-	-	-	-	-	102	-	-	102
Restricted income funds	21	-	-	6,032	-	6,032	-	-	1,281	-	1,281
Unrestricted general fund		-	-	-	142,973	142,973	-	-	-	150,893	150,893
		125,998	-	6,032	142,973	275,003	123,215	102	1,281	150,893	275,491



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2024

	2024		2023	
	£	£	£	£
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Net cash consumed by operating activities		(15,724)		(11,470)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest and dividends	4,526		4,262	
Purchase of tangible fixed assets	(8,389)		(1,571)	
Sale of tangible fixed assets	1,700		-	
Long term pension deficit contributions	(10)		(12)	
		(2,173)		2,679
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>		(17,897)		(8,791)
<b>CASH AND CASH EQUIVALENTS at 1st January 2024</b>		139,305		148,096
<b>CASH AND CASH EQUIVALENTS at 31st December 2024</b>		<u>121,408</u>		<u>139,305</u>
Cash and cash equivalents are 'cash at bank and in hand' as shown in note 13.				
<b>RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>				
Total net deficit per statement of financial activities (page 2)		(496)		(9,569)
Adjustments for:				
Depreciation charges	3,504		3,895	
Profit on fixed asset disposals	(1,284)		-	
Gain on revaluation of investments	(2,783)		(10,370)	
Interest and dividends	(4,526)		(4,262)	
Increase in debtors	(3,952)		(11)	
(Decrease)/Increase in creditors	(6,187)		8,847	
		(15,228)		(1,901)
Net cash consumed by operating activities		<u>(15,724)</u>		<u>(11,470)</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

**1 ACCOUNTING BASIS AND POLICIES**

The accounts are prepared in accordance with the requirements of the Charities Act 2011, the Charities SORP (FRS 102) 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:

- kitchen improvements over 15 years straight line, charged to general fund
- fire alarm system over 10 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 represented the carrying value of the current minibus and annual depreciation charges on this were made to the fund. The minibus was sold during 2024 and there is no intention to replace it. The residual balance on the minibus fund (£1,700) was therefore transferred to general fund on 31st December 2024.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (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 little or nothing to be carried forward. Movements on restricted income funds are shown in note 21 and details of designated giving are shown in note 8.

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**

	2024	2023
	£	£
One third share in the income of Anne Tyler, Rushall Charitable Trust	4,300	4,500
Magazine advertising	3,606	3,834
Youth and children's work	** 599	** 698
	<u>8,505</u>	<u>9,032</u>

\*\* restricted income

**4 MINISTERIAL COSTS**

	2024	2023
	£	£
Ministers' emoluments and national insurance	55,894	53,942
Pension contributions	5,560	5,275
Ministers' training and sabbatical	-	1,210
Travel and mileage	-	577
	<u>61,454</u>	<u>61,004</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

5	PREMISES	2024	2023
		£	£
	Water and sewerage	487	618
	Light and heat	10,165	7,449
	Insurance	4,811	4,548
	Repairs and maintenance	18,916	23,509
	Council tax	95	-
	Caretaking and kitchen sundries	7,709	9,220
	Pension contributions	130	372
		<u>42,313</u>	<u>45,716</u>

6	OTHER EXPENSES	2024	2023
		£	£
	Minibus running costs	-	1,136
	Social and meals	1,742	2,042
	Magazine printing	4,141	4,313
	Youth and children's work	## 1,562	## 1,008
	Youth chaplaincy (with The Bridge)	\$\$ 2,000	-
	The Garden	73	& 2,790
	The Larder	\$\$ 5,357	\$\$ 3,091
	Teaching materials	112	100
	Gifts and sundries	34	28
		<u>15,021</u>	<u>14,508</u>

## includes £619 (2023 £698) in respect of restricted income

& included £1,250 in respect of restricted income

\$\$ all in respect of restricted income

7	ADMINISTRATION	2024	2023
		£	£
	Secretarial assistance and national insurance	12,879	12,359
	Pension contributions	643	613
	Printing, postage and stationery	1,743	1,772
	Telephone	470	425
	Computer costs	558	596
	Subscriptions and fees	621	610
	Copyright licences	1,168	1,091
	Doubtful debt provision	18	1,336
	Staff training	300	270
	Property management fees	3,394	1,740
	Independent examiner's fee	100	80
	Bank charges	62	65
	Payroll charges	173	173
		<u>22,129</u>	<u>21,130</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

## 8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2024 Total payable £	2023 Total payable £
BU Home Mission	3,500	725	4,225	4,200
BMS Birthday	-	527	527	737
BMS General	3,500	725	4,225	4,200
The Bridge Project	1,600	-	1,600	1,500
DEC (Turkey/Syria earthquake relief)	-	-	-	275
Downton4Family	750	-	750	-
Downton Primary (hardship fund)	250	-	250	-
Musana UK	-	5,000	5,000	-
OMF International	-	-	-	600
Pastoral hardship	-	-	-	151
Philippine Community Fund	1,393	2,245	3,638	3,059
Philippine Community Fund (Fire appeals)	-	7,605	7,605	-
Philippine Community Fund (Uniform appeal)	1	1,835	1,836	-
Philippine Community Fund (Baguio)	1,800	-	1,800	1,800
Philippine Community Fund (Cuckoo Fair)	-	-	-	1,400
Salisbury Street Pastors	1,300	-	1,300	1,200
Spurgeons	-	-	-	50
Tearfund	56	135	191	107
	<u>14,150</u>	<u>18,797</u>	<u>32,947</u>	<u>19,279</u>

The designated giving figure of £ 18,797 (2023 £5,979) includes £141 (2023 £Nil) in respect of related gift aid tax recoverable.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (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 '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 £3,966,750 and the contents for £149,861 but these figures ignore the value of the land.

## 10 TANGIBLE FIXED ASSETS

				GENERAL FUND	MINIBUS FUND	TOTAL
	Kitchen improvements	Fire alarm system	Fixtures & equipment	Total	Minibus	
	£	£	£	£	£	£
<b>COST</b>						
At 1st January 2024	24,344	-	21,008	45,352	7,858	53,210
Additions	-	7,270	1,119	8,389	-	8,389
Disposals	-	-	(6,963)	(6,963)	(7,858)	(14,821)
At 31st December 2024	24,344	7,270	15,164	46,778	-	46,778
<b>DEPRECIATION</b>						
At 1st January 2024	9,738	-	16,532	26,270	7,756	34,026
Charge for year	1,623	121	1,760	3,504	-	3,504
On disposals	-	-	(6,649)	(6,649)	(7,756)	(14,405)
At 31st December 2024	11,361	121	11,643	23,125	-	23,125
<b>NET BOOK VALUE</b>						
At 31st December 2024	12,983	7,149	3,521	23,653	-	23,653
At 31st December 2023	14,606	-	4,476	19,082	102	19,184

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

**11 FIXED ASSET INVESTMENTS**

MARKET VALUE	2024	2023
	£	£
At beginning of year	123,215	112,845
Revaluation in year	2,783	10,370
At end of year	<u>125,998</u>	<u>123,215</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**

	2024	2023
	£	£
Tax recoverable under gift aid	6,392	4,107
Accrued income	752	1,578
Expense prepayments	4,235	1,742
	<u>11,379</u>	<u>7,427</u>

**13 CASH AT BANK AND IN HAND**

	2024	2023
	£	£
CAF Bank current account	61,158	79,055
Scottish Widows deposit account	60,000	60,000
Petty cash float	250	250
	<u>121,408</u>	<u>139,305</u>

**14 CREDITORS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Donations payable - restricted income	-	156
- from church tithe	-	-
	-	156
Deposits and amounts received in advance	1,859	1,470
Accrued expenses	4,890	10,749
Taxation and social security	686	908
Other creditors	-	339
	<u>7,435</u>	<u>13,622</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

**15 STAFF COSTS AND NUMBERS**

	2024	2023
	£	£
Remuneration	74,710	72,436
Employer social security costs	323	1,301
Employer pension contributions	6,333	6,260
	<u>81,366</u>	<u>79,997</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 £10 (2023 £12) 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 £Nil (2023 £577) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £Nil (2023 £1,210) 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 £7,615 (2023 £6,990).

**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 £260 (2023 £260). A donation of £750 was made to Downton 4Family in 2024 as part of the church's tithe giving, as shown in note 8.



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (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 had 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 was shortened to run to June 2026.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

**19 HISTORIC PENSION COSTS AND LIABILITIES (continued)**

Following a period of favourable market conditions, the Pension Trustee was able in June 2022 to sign a 'buy in' agreement with Just Group, a specialist insurance company, under which they took over responsibility for meeting the cost of members' pension benefits. Following this 'buy in' the fund no longer had any deficit of assets compared to liabilities (for the first time in two decades) but nominal deficiency contributions continued at £1 per month. In 2024, agreement was reached with Just Group for them to complete a 'buy out' of the defined benefit scheme and assume full responsibility for its operation. The nominal deficiency contributions ceased after October 2024 and employer churches no longer have any responsibility to the scheme. An appropriate entry has been made in the statement of financial activities to write back any remaining liability.

The above fund is managed by the Baptist Pension Trust Limited as Pension Trustee but is 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. When the scheme was in deficit, this required 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 were based on the detailed assumptions made by the actuaries and were as follows:

	2024	2023
	£	£
Provision at beginning of year	18	30
Deficiency contributions paid in year	(10)	(12)
Movement in actuarial liability, including interest cost and other changes	(8)	-
Provision at end of year	<u>-</u>	<u>18</u>

**20 CURRENT PENSION COSTS AND LIABILITIES**

The two ministers and one of the other two employees are 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.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024 (continued)

## 21 MOVEMENTS ON RESTRICTED INCOME FUNDS


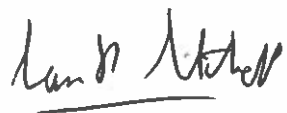
	Designated giving	Youth & children's work	Youth chaplaincy (The Bridge)	The Larder food bank	The Garden community project	Building and development fund	TOTAL
	£	£	£	£	£	£	£
Balances at 1st January 2023	-	-	-	1,054	-	-	1,054
Income (including gift aid)	5,979	698	-	3,318	1,250	-	11,245
Expenditure	(5,979)	(698)	-	(3,091)	(1,250)	-	(11,018)
Balances at 31st December 2023	-	-	-	1,281	-	-	1,281
Income (including gift aid)	18,797	619	6,000	4,840	-	1,268	31,524
Expenditure	(18,797)	(619)	(2,000)	(5,357)	-	-	(26,773)
Balances at 31st December 2024	-	-	4,000	764	-	1,268	6,032

An analysis of designated giving is shown in note 8.

## TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15 were discussed by the trustees on 5th February 2025 and subsequently approved by e mail

Signed on behalf of the trustees:

Name	MARTIN JOHN BRUSTON	Name	IAN DOUGLAS MITCHELL
Signature		Signature	
Date	16-2-25	Date	16th FEBRUARY 2025

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15.

## 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



DATE

22/2/25

J Lawrence  
30 Longland  
Salisbury  
Wiltshire SP2 7ET

## INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2024 set out on pages 1 to 15.

## 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

22/2/25