

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

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

This report should be read in conjunction with the charity's accounts for the year ended 31st December 2025. 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 2026 to progress the work of the church which has grown as we implement our 'Forward Vision'. There have also been five meetings for the membership of the church, including the AGM on the 16th March.

Three of the current deacons stood for a second term and a new deacon stood for election at the Jan '25 members meeting. All were duly voted in bringing the number of our Deacons to seven. All the Deacons are also Trustees along with our two ministers and treasurer. One Deacon stood down in September. 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. 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

Our ministers lead a service and provide pastoral care in our 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.

The Trustees prayerfully and optimistically look forward to 2026.

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 2025 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 N. Lloyd Jones
Signature 

Name RENATE JAMES
Signature 

Date 2/3/26

Date 8/4/26

DOWNTON BAPTIST CHURCH

REGISTERED CHARITY NUMBER 1131186

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

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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 2025:

Ministers	Rev P J Rhoades	Rev K M Ulliyatt
Ministry team	None	
Deacons	Dr M J Brueton Mrs D E Bugden Mrs A J Ivens-Smith Mrs R James	Mr J E King (from 16.3.25) Dr N M Lloyd-Jones Mrs J M Stafford (until 10.10.25)
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 (died 21.1.26)	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 had funds on deposit with Scottish Widows until November 2025.

Registered at: South Lane
Downton
Salisbury
Wiltshire SP5 3NA

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2025

	NOTE	Unrestricted funds £	Restricted funds £	Permanent endowment £	2025 TOTAL FUNDS £	2024 TOTAL FUNDS £
INCOME AND ENDOWMENTS FROM:						
Direct giving		92,982	10,309	-	103,291	94,699
Designated giving	8	-	10,747	-	10,747	18,656
Tax recoverable under gift aid		23,762	836	-	24,598	25,504
Legacies		5,000	25,000	-	30,000	-
Grant		-	1,000	-	1,000	-
Manse letting		24,300	-	-	24,300	15,525
Other premises income		5,770	-	-	5,770	5,390
Interest and dividends		4,481	-	-	4,481	4,526
Other income	3	8,659	620	-	9,279	8,505
		<u>164,954</u>	<u>48,512</u>	<u>-</u>	<u>213,466</u>	<u>172,805</u>
EXPENDITURE ON:						
Ministerial costs	4	65,689	-	-	65,689	61,454
Premises	5	28,238	-	-	28,238	42,313
Other expenses	6	10,348	10,158	-	20,506	15,021
Administration	7	21,975	-	-	21,975	22,129
Depreciation of fixed assets	10	4,024	167	-	4,191	3,504
Profit on disposal of fixed assets		-	-	-	-	(1,284)
Building and development fund		-	17,112	-	17,112	-
Donations payable	8	16,526	10,891	-	27,417	32,947
		<u>146,800</u>	<u>38,328</u>	<u>-</u>	<u>185,128</u>	<u>176,084</u>
		18,154	10,184	-	28,338	(3,279)
(LOSS)/GAIN ON REVALUATION OF INVESTMENTS						
	11	-	-	(6,031)	(6,031)	2,783
TOTAL NET INCOME/(DEFICIT)		<u>18,154</u>	<u>10,184</u>	<u>(6,031)</u>	<u>22,307</u>	<u>(496)</u>
REDUCTION IN ACTUARIAL LIABILITY ON DEFINED BENEFIT PENSION SCHEME						
	19	-	-	-	-	8
NET MOVEMENT IN FUNDS		<u>18,154</u>	<u>10,184</u>	<u>(6,031)</u>	<u>22,307</u>	<u>(488)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>142,973</u>	<u>6,032</u>	<u>125,998</u>	<u>275,003</u>	<u>275,491</u>
TOTAL FUNDS CARRIED FORWARD		<u>161,127</u>	<u>16,216</u>	<u>119,967</u>	<u>297,310</u>	<u>275,003</u>

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st DECEMBER 2024

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER 2025

	2025		2024	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash generated/(consumed) by operating activities		25,457		(15,724)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	4,481		4,526	
Purchase of tangible fixed assets	(3,501)		(8,389)	
Sale of tangible fixed assets	-		1,700	
Long term pension deficit contributions	-		(10)	
		980		(2,173)
CHANGE IN CASH AND CASH EQUIVALENTS		26,437		(17,897)
CASH AND CASH EQUIVALENTS at 1st January 2025		121,408		139,305
CASH AND CASH EQUIVALENTS at 31st December 2025		<u>147,845</u>		<u>121,408</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/(deficit) per statement of financial activities (page 2)		22,307		(496)
Adjustments for:				
Depreciation charges	4,191		3,504	
Profit on fixed asset disposals	-		(1,284)	
(Loss)/Gain on revaluation of investments	6,031		(2,783)	
Interest and dividends	(4,481)		(4,526)	
Increase in debtors	(3,448)		(3,952)	
Increase)/(Decrease) in creditors	857		(6,187)	
		3,150		(15,228)
Net cash generated/(consumed) by operating activities		<u>25,457</u>		<u>(15,724)</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025

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
- garden room over 3 years straight line, charged to garden fund
- fixtures and equipment at 33 1/3% on reducing balance, charged to general 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 was a MINIBUS FUND reflecting money originally given for the purchase of a minibus. The minibus was sold during 2024 and the residual balance on the minibus fund (£1,700) was transferred to general fund on 31st December 2024.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

2 FUNDS AND RESERVES (continued)

Other RESTRICTED 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 all restricted funds are shown in note 21, details of designated giving are shown in note 8 and details of the building and development funds are set out in note 22. For the garden community project, the church is grateful to Tesco Stronger Starts (Groundwork UK) for a grant of £1,000. This was combined with other giving to fund the purchase of a 'garden room' to be used by the project, as shown on note 10.

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

	2025	2024
	£	£
One third share in the income of		
Anne Tyler, Rushall Charitable Trust	4,300	4,300
Magazine advertising	4,359	3,606
Youth and children's work	** 620	** 599
	<u>9,279</u>	<u>8,505</u>

** restricted income

4 MINISTERIAL COSTS

	2025	2024
	£	£
Ministers' emoluments and national insurance	58,701	55,894
Pension contributions	5,800	5,560
Ministers' training and sabbatical	178	-
Travel and mileage	1,010	-
	<u>65,689</u>	<u>61,454</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

5	PREMISES	2025	2024
		£	£
	Water and sewerage	785	487
	Light and heat	7,425	10,165
	Insurance	5,003	4,811
	Repairs and maintenance	7,968	18,916
	Council tax	-	95
	Caretaking and kitchen sundries	7,057	7,709
	Pension contributions	-	130
		<u>28,238</u>	<u>42,313</u>

6	OTHER EXPENSES	2025	2024
		£	£
	Social and meals	2,154	1,742
	Magazine printing	5,437	4,141
	Youth and children's work	## 1,997	## 1,562
	Youth chaplaincy (with The Bridge)	% 4,500	% 2,000
	The Garden	& 874	73
	The Larder	\$\$ 5,433	\$\$ 5,357
	Teaching materials	61	112
	Gifts and sundries	50	34
		<u>20,506</u>	<u>15,021</u>

includes £625 (2024 £619) in respect of restricted income

% includes £4,000 (2024 £2,000) in respect of restricted income

& includes £100 in respect of restricted income

\$\$ all in respect of restricted income

7	ADMINISTRATION	2025	2024
		£	£
	Secretarial assistance and national insurance	13,171	12,879
	Pension contributions	655	643
	Printing, postage and stationery	1,688	1,743
	Telephone	482	470
	Computer costs	638	558
	Subscriptions and fees	719	621
	Copyright licences	808	1,168
	Doubtful debt provision	-	18
	Staff training	-	300
	Property management fees	2,916	3,394
	Independent examiner's fee	125	100
	Professional fees	524	-
	Bank charges	76	62
	Payroll charges	173	173
		<u>21,975</u>	<u>22,129</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

8 DONATIONS PAYABLE

	General fund, tithe £	Designated giving £	2025 Total payable £	2024 Total payable £
BU Home Mission	3,750	725	4,475	4,225
BMS Birthday	-	405	405	527
BMS General	3,750	725	4,475	4,225
The Bridge Project	2,000	-	2,000	1,600
Downton4Family	450	-	450	750
Downton Primary (hardship fund)	250	-	250	250
Just Money	375	-	375	-
Medecins sans Frontieres (Open Gardens)	-	160	160	-
Morning Star Trust	400	-	400	-
Musana UK	-	-	-	5,000
Philippine Community Fund	1,205	2,660	3,865	3,638
Philippine Community Fund (DBC team visit)	79	630	709	-
Philippine Community Fund (Cuckoo Fair)	-	1,666	1,666	-
Philippine Community Fund (Storm appeal)	-	200	200	-
Philippine Community Fund (Fire appeals)	192	3,410	3,602	7,605
Philippine Community Fund (Uniform appeal)	-	-	-	1,836
Philippine Community Fund (Baguio)	1,800	-	1,800	1,800
Salisbury Hospice (Open Gardens)	-	160	160	-
Salisbury Street Pastors	1,800	-	1,800	1,300
Spurgeons	475	150	625	-
Tearfund	-	-	-	191
	<u>16,526</u>	<u>10,891</u>	<u>27,417</u>	<u>32,947</u>

The designated giving figure of £10,891 (2024 £18,797) includes £144 (2024 £141) in respect of related gift aid tax recoverable.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (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 £4,102,601 and the contents for £163,000 but these figures ignore the value of the land.

10 TANGIBLE FIXED ASSETS

				GENERAL FUND	GARDEN FUND	TOTAL
	Kitchen improvements	Fire alarm system	Fixtures & equipment	Total	Garden room	
	£	£	£	£	£	£
COST						
At 1st January 2025	24,344	7,270	15,164	46,778	-	46,778
Additions	-	-	1,501	1,501	2,000	3,501
Disposals	-	-	-	-	-	-
At 31st December 2025	24,344	7,270	16,665	48,279	2,000	50,279
DEPRECIATION						
At 1st January 2025	11,361	121	11,643	23,125	-	23,125
Charge for year	1,623	727	1,674	4,024	167	4,191
On disposals	-	-	-	-	-	-
At 31st December 2025	12,984	848	13,317	27,149	167	27,316
NET BOOK VALUE						
At 31st December 2025	11,360	6,422	3,348	21,130	1,833	22,963
At 31st December 2024	12,983	7,149	3,521	23,653	-	23,653

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

11 FIXED ASSET INVESTMENTS

MARKET VALUE	2025	2024
	£	£
At beginning of year	125,998	123,215
(Loss)/Gain on revaluation	(6,031)	2,783
At end of year	<u>119,967</u>	<u>125,998</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

	2025	2024
	£	£
Tax recoverable under gift aid	5,807	6,392
Accrued income	4,978	752
Expense prepayments	4,042	4,235
	<u>14,827</u>	<u>11,379</u>

13 CASH AT BANK AND IN HAND

	2025	2024
	£	£
CAF Bank current account	87,595	61,158
CAF Bank deposit account	60,000	-
Scottish Widows deposit account	-	60,000
Petty cash float	250	250
	<u>147,845</u>	<u>121,408</u>

14 CREDITORS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Donations payable - restricted income	-	-
- from church tithe	-	-
	<u>-</u>	<u>-</u>
Deposits and amounts received in advance	2,075	1,859
Accrued expenses	5,256	4,890
Taxation and social security	961	686
	<u>8,292</u>	<u>7,435</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

15 STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Remuneration	76,833	74,710
Employer social security costs	772	323
Employer pension contributions	6,455	6,333
	<u>84,060</u>	<u>81,366</u>
	Number	Number
Headcount during the year	<u>4</u>	<u>4</u>

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 £1,010 (2024 £Nil) were reimbursed to the ministers in respect of their work in that capacity and ministers' training and sabbatical costs of £178 (2024 £Nil) 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 £9,095 (2024 £7,615).

17 RELATED PARTY TRANSACTIONS

The church provides office accommodation 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 accommodation was £260 (2024 £260). A donation of £450 (2024 £750) was made to Downton 4Family as part of the church's tithe giving, as shown in note 8.

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025(continued)

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 was 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.

With effect from 1st January 2015, in accordance with the requirements of the Charities SORP (FRS 102) and Financial Reporting Standard 102, such funds were required to be treated in the same way as other defined benefit pension schemes. As the scheme was then 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.

Following extensive discussions within the "Baptist family" there was a significant contribution to the fund by the Baptist Union and as a result of this, and 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 was made in the statement of financial activities to write back any remaining liability, as follows:

	2025	2024
	£	£
Provision at beginning of year	-	18
Deficiency contributions paid in year	-	(10)
Movement in actuarial liability, including interest cost and other changes	-	(8)
Provision at end of year	<u>-</u>	<u>-</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 2025 (continued)

21 MOVEMENTS ON RESTRICTED FUNDS

	Designated giving	Youth & children's work	Youth chaplaincy (The Bridge)	The Larder food bank	The Garden community project	Building and development funds	TOTAL
	£	£	£	£	£	£	£
Balances at 1st January 2024	-	-	-	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
Income (including gift aid)	10,891	625	-	5,615	2,100	29,281	48,512
Expenditure	(10,891)	(625)	(4,000)	(5,433)	(100)	(17,112)	(38,161)
Depreciation of fixed assets	-	-	-	-	(167)	-	(167)
Balances at 31st December 2025	-	-	-	946	1,833	13,437	16,216
Balances at 31st December 2024 represented by:	-	-	4,000	764	-	1,268	6,032
Cash at bank	-	-	-	-	-	-	-
Balances at 31st December 2025 represented by:	-	-	-	-	1,833	-	1,833
Tangible fixed assets	-	-	-	-	-	-	-
Cash at bank	-	-	-	946	-	16,749	17,695
Creditors	-	-	-	-	-	(3,312)	(3,312)
	-	-	-	946	1,833	13,437	16,216

An analysis of designated giving is shown in note 8 and details of the building and development funds are set out in note 22.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2025 (continued)

22 BUILDING AND DEVELOPMENT FUNDS

At a church meeting in September 2024 it was agreed to proceed with a building and development project as far as RIBA stage 3 (planning) at an estimated initial cost of £40,000. Donations were invited towards this but it was agreed that any balance of costs not met from designated giving would be taken from the church's unrestricted general fund reserves.

To the end of 2025, donations of £29,325, including a legacy of £25,000, have been received for this and costs totalling £17,112 have been incurred, leaving £12,213 in hand.

Further donations of £1,224 have also been received for post RIBA stage 3 work if the full project is subsequently approved. No costs have been set against this.

The total carried forward at 31st December 2025 is therefore £13,437 (2024 £1,268).

TRUSTEES' APPROVAL

The accounts of Downton Baptist Church for the year ended 31st December 2025 set out on pages 1 to 15 were discussed and approved by the trustees on 11th February 2026

Signed on behalf of the trustees:

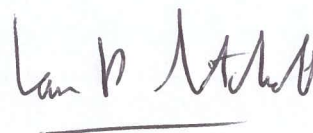
Name MARTIN JOHN BRUSTON

Name

WILL ROBERTS MITCHELL

Signature 

Signature



Date 22.2.26

Date

22nd FEBRUARY 2026

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of Downton Baptist Church for the year ended 31st December 2025 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

