

ASHLEY BAPTIST CHURCH
TRUSTEES REPORT AND UNAUDITED ACCOUNTS (RECEIPTS AND PAYMENTS BASIS)
FOR THE YEAR ENDED 31 DECEMBER 2020

ASHLEY BAPTIST CHURCH

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ASHLEY BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Rev David John - Senior Minister (retired 31 January 2021) Rev Alison John - Assistant Minister (retired 31 January 2021) Elders: Philip Drake David Parker Catherine Bates (appointed 19 November 2020) Deacons: Jonathan Budgell - Church Treasurer (resigned 12 January 2021) Neville Keenan - Church Treasurer (resigned 5 May 2020) Pearl Blencowe - Church Secretary Lorant Padar Graham Boughey (resigned 19 November 2020) Diane Shinn Trevor Milchard David Waterman Trevor Stickland Paul Cousins Jill Goodey Janet Riddy (appointed 19 November 2020) James Bromley (appointed 19 November 2020)
Governing Document	Constitution dated 18 July 2019
Charity Registration Number	1132840
Correspondence Address	3 Lower Ashley Road Ashley New Milton Hampshire BH25 5AA
Independent Examiner	Nigel Hewson FCA DChA Hewsons 80 Woodhurst Avenue Orpington Kent BR5 1AT
Bankers	CAF Bank Ltd, West Malling, Kent HSBC, New Milton, Hampshire Lloyds, New Milton, Hampshire

ASHLEY BAPTIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in action by building up a growing, evangelical, united, relevant and contemporary, outward-looking Church, bringing glory to God and blessing to all in the area.

Government

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Charity.

Trustees are elected to serve by church members.

Review of Activities

Our activities continue to reflect our mission statement: "To Know Christ –To Make Christ Known"

Along with the whole country, this year has been very different due to Covid 19. January and February followed the same pattern as in previous years with two services in the morning and an evening service each week. The 9.30 service being more quiet and reflective and the 11.00 service more contemporary. This service is normally attended by a number of folk from local learning disability homes along with their carers and they are an integral part of our Church family. Evening services provided an eclectic mix of worship from the meditative Taize style to the loud and modern Furnace service.

Following the first lockdown in March the services went online which for many of us was a steep learning curve. We continued with one service each week until October when an afternoon online Silver Service consisting of more traditional hymns with a short message was started. This has been well received by the older members of our congregation.

Alongside our services the ministers have provided an online daily devotional and for those who do not have access to the internet, each week a printed version of the devotionals and a transcript of the sermon are posted out. Once a month a DVD of the broadcast service is also included in this distribution.

Other meetings have been held on Zoom, a weekly Prayer Meeting started at Easter and continues to meet each Sunday evening, the Deacons initially met weekly and have now reverted to their monthly meeting and Church Meetings have also been held online. Our House groups have been very inventive on how they have kept in touch with one another via Whatsapp, Zoom and when the restriction were eased managing to meet in small groups.

Once churches were allowed to meet, a socially distanced Reflective Service was held in the Sports Hall on a Sunday afternoon, as the weather got colder this was moved into the sanctuary. Then at the beginning of November the first service in the church was held after a great deal of preparation, this was curtailed by the second lockdown but recommenced in December.

Over the Christmas period we broadcast “Silent Carols by Candlelight”, at home with the John’s and a Service on Christmas Morning.

Projects

Working in conjunction with The Hub plans were put in place at the start of the year to provide a hot meal twice a month for invited families in need on a Wednesday between 5 and 7.30, and would include table games and coffee in the café area. This would happen all through the year including school holidays. The families would be invited to pay a small fee to avoid them thinking it was “charity”. Due to begin in the Easter School holidays this has had to be put on hold for the time being.

Another project we are hosting in our car park is the Mobile Larder. This will visit The Hub weekly with both fresh and dried food provided by Fareshare. This is open to any local residents who require additional food but whose budget currently does not allow it. This also runs during the School Holidays.

Youth and Children’s Work

Leader – Rachel White, Youth and Children’s Pastor

At the beginning of the year Rachel was on maternity leave and came back to work following a time of furlough in September to a different world. She has however begun, again via social media a Family Service once a month. Although this does not attract as many families as we would like, those that watch and take part really enjoy it. She planned a Nativity at Christmas, recording each child separately and then stitching it altogether prior to being broadcast.

Once a week on a Sunday there is a 4 Minute Story which is broadcast prior to the Morning Service

Core Group for the young people continues to meet online providing them with Bible based teaching to continue their Christian Journey.

At the present time all the other Youth and Children’s activities have suspended.

Prospects and Ten10

The Ten10 group has been meeting on Zoom for social times with games, crafts and a space for prayer. Numbers vary as we are reliant on the care homes setting up Zoom. The Accessible services have gone online and have been well received.

Care and Support

Christian love and care throughout the week continues to be demonstrated regularly through the home groups and pastoral support mainly by phone although there have been a number of doorstep visits.

One of the Deacons is a governor at the Junior School.

The Ashley Hub

The Hub continued on a Tuesday morning at the beginning of the year with staff from the Infants, Junior and Secondary schools, facilitating a friendly welcoming place for families to meet, chat and get advice. Their vision is to support families with children from 0 to 19 to build a brighter future. The Baby Clinic is held at the same time strengthening our ties to the local community. Due to the pandemic this has been suspended for the time being.

Ministry

The Church continues to reach beyond the surrounding area of Ashley by assisting, on a regular basis, other smaller Churches in the area. We continue to support financially the Baptist Home Mission and the Baptist Missionary Society, Operation Mobilisation (OM), Hope Now, Leprosy Mission, LEAF and Tear Fund.

Further afield, Ashley Baptist Church has maintained strong links with Churches in Bulgaria, Moldova and the Ukraine.

Training

We continue to encourage and support the development of leaders from our membership, Neil Jones was inducted into the Ministry at Barrow-on-Soar Baptist Church in September. Jon White continues to be our Minister in Training. He is studying for an MA in Theology, Ministry and Mission at Bristol and works three days a week at the Church.

We said goodbye to our two Moorlands students this year as they have moved onto another placement.

Community

Our Church car park continues to be available during the week for the parents of a local school during term time and some other local businesses, relieving congestion on the local roads.

Financial Review

As in the previous year, the accounts have been prepared on the receipts and payments basis.

Receipts in the year of £212,000 (2019: £170,000), and payments of £184,000 (2019: 213,000) resulted in a surplus of £28,000 (2019: deficit of £43,000) for the year.

Receipts this year were significantly boosted by a large donation and £16,000 received under the UK Government Job Retention Scheme.

Total funds at the end of the year were £108,160 of which £7,878 was restricted.

Reserves Policy

The Trustees of Ashley Baptist Church take seriously the need to plan for the future and understand the importance of maintaining adequate reserves. Based on anticipated 'worst case' net expenditure requirements, they believe that unrestricted cash reserves on hand should be a minimum of £40,000 at any one time. At 31 December 2020, free cash reserves were £106,000 which is in excess of the requisite reserves level and the trustees are planning to use some of the additional reserves for the maintenance and upgrading of buildings owned by the charity.

Risk Statement

The Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Impact of coronavirus (COVID19) pandemic: The impact of COVID-19 and the subsequent lockdown by the United Kingdom government has caused a huge impact on all aspects of life in the United Kingdom. Ashley Baptist Church has not been spared, not only its financial resources but also on all aspects of church life and activities.

The church is fortunate to have a healthy level of general fund reserves to withstand short-term shocks. The church is blessed to have a large percentage of attendees who contribute electronically, which has minimised the negative impact of lockdown of church gatherings. Since lockdown, the finance team have made a very conscious effort to contact regular cash/cheque contributors and encouraged them to implement standing orders. Many have now changed their giving to on-line banking.

All other expenses are constantly reviewed to minimise unnecessary expenditure.

Approval

This report was approved by the Trustees on 13 July 2021 and signed on their behalf by:

P Blencowe
Secretary

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ASHLEY BAPTIST CHURCH**

I report to the trustees on my examination of the accounts of the Ashley Baptist Church Trust (the Trust) for the year ended 31 December 2020 on pages 8 to 11 following.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nigel Hewson FCA DChA
Hewsons
80 Woodhurst Avenue
Orpington
Kent
BR5 1AT
Dated: 23 July 2021

ASHLEY BAPTIST CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

	General Fund	Restricted Fund	Total Funds 2020 £	Total Funds 2019 £
Receipts				
Donations	149,354	6,670	156,024	118,481
Gift aid tax	20,520	1,426	21,946	20,919
Legacies	1,500	-	1,500	-
Lunch club	1,347	-	1,347	6,542
Youth activities	920	-	920	4,570
Other church activities	3,096	-	3,096	7,400
Rental income	10,951	-	10,951	11,509
Investment income	568	-	568	626
Other income	16,083	-	16,083	-
Total Receipts	204,339	8,096	212,435	170,047
Payments				
Ministry costs	90,534	627	91,161	104,879
Mission costs	1,330	503	1,833	8,902
Establishment costs	36,091	-	36,091	50,590
Grants paid	25,846	6,109	31,955	25,190
Office expenses	20,769	-	20,769	19,530
Accountancy	2,400	-	2,400	1,440
Church equipment	-	-	-	2,358
Total Payments	176,970	7,239	184,209	212,889
 Net Receipts/(Payments) before transfers	 27,369	 857	 28,226	 (42,842)
Transfers between funds	2,314	(2,314)	-	-
Net movement in funds	29,683	(1,457)	28,226	(42,842)
Balances 1 January	70,484	9,450	79,934	122,776
Balances 31 December	100,167	7,993	108,160	79,934

The notes on pages 10 to 11 form part of these accounts

ASHLEY BAPTIST CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2020
STATEMENT OF ASSETS & LIABILITIES

	2020 £	2019 £
1. Fixed Assets		
The insurance re-instatement values of the assets owned by the church were:		
Church Building - endowment fund	2,626,385	2,626,385
Church Contents	224,293	224,293
High Ridge Crescent property - endowment fund	342,459	342,459
Willowdene Close property - endowment fund	181,257	181,257
	<u>3,374,394</u>	<u>3,374,394</u>

The church building at 3 Lower Ashley Road, Ashley, New Milton, Hampshire BH25 5AA and the manses at High Ridge Crescent and Willowdene Close are held by the Baptist Union on behalf of the Baptist Church congregation at Ashley and are within an endowment fund.

2. Debtors

Tax recoverable - unrestricted fund	1,691	1,387
Tax recoverable - restricted funds	23	159
Total tax recoverable under HMRC gift aid scheme	<u>1,714</u>	<u>1,546</u>
Prepayments	90	-
	<u>1,804</u>	<u>1,546</u>

3. Bank Balances

Bank operating accounts	5,338	2,604
Bank deposits	102,822	77,330
Petty cash	-	-
	<u>108,160</u>	<u>79,934</u>
Of which relating to restricted funds	<u>7,993</u>	<u>9,450</u>

4. Liabilities

Share of Baptist pension scheme deficit. See note 4	86,400	87,000
HMRC PAYE	1,514	1,036
Other creditors	1,280	2,229
Accruals	2,852	2,737
	<u>92,046</u>	<u>93,002</u>

APPROVAL

The accounts were approved by the trustees and signed on their behalf on 13 July 2021 by:

P Blencowe (Secretary)

The notes on pages 10 to 11 form part of these accounts

Ashley Baptist Church

Notes to the Accounts

For the year ended 31 December 2020

1. Funds

The restricted funds represent amounts received for specific purposes.

Movements in the year across all cash funds are as follows:

	Balance as at 1 January 2020 £	Receipts £	Payments £	Transfers £	Balance as at 31 December 2020 £
<i>Restricted Funds</i>					
Youth minister	-	627	(627)	-	-
Evangelism/Mission/Plovdiv	6,911	3,401	(3,936)	115	6,491
Legacy fund	2,314	-	-	(2,314)	-
Home mission	225	250	(360)	(115)	-
Building fund	-	50	-	-	50
Pastoral and benevolent fund	-	3,768	(2,316)	-	1,452
	9,450	8,096	(7,239)	(2,314)	7,993
	£	£	£	£	£
<i>Designated Funds</i>					
Youth and other specials	-	9,513	(5,698)	-	3,815
Manse maintenance	-	10,500	(1,104)	-	9,396
	-	20,013	(6,802)	-	13,211
<i>General Funds</i>	70,484	184,326	(170,168)	2,314	86,956
	70,484	204,339	(176,970)	2,314	100,167
Total Funds	79,934	212,435	(184,209)	-	108,160

2. Agency Funds

The church holds £13,287 that has been excluded from income within the Receipts and Payments account, and from the bank balance on the Statement of Assets and Liabilities, as these are agency funds held on behalf of the Bailey Trust. This has arisen as a bequest to be administered by the Bailey Trust during the lifetime of the remaining legatee before reverting to the church.

3. Related Parties

Ministry costs include the stipends paid to the minister and assistant minister as permitted by the governing document. Travel and training costs paid to ministers who were trustees is included in ministry costs. Heating allowance paid to ministers who were trustees is included in establishment costs.

During the year trustee James Bromley paid rent to the Church of £10,500.

Donations from trustees and related parties amounted to £31,488.

4. Pension Scheme

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme") The Scheme is a separate legal entity which is administered by the Pension Trustee (Baptist Pension Trust Limited).

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011.

The Baptist Pension Scheme have provided an estimate of the debt of the church at the year end on the assumption that the church ceased to make contributions towards the liabilities arising. This amount is shown in the Statement of Assets and Liabilities.