

ASHLEY BAPTIST CHURCH
TRUSTEES REPORT AND UNAUDITED ACCOUNTS (RECEIPTS AND PAYMENTS BASIS)
FOR THE YEAR ENDED 31 DECEMBER 2021

ASHLEY BAPTIST CHURCH

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ASHLEY BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Rev Andrew Perryman (appointed 1 September 2021) 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 Deacons: Jonathan Budgell -Treasurer (resigned 12 January 2021) Ian Hynd - Treasurer (appointed 12 January 2021) Pearl Blencowe - Church Secretary Lorant Padar (resigned 9 November 2021) Diane Shinn Trevor Milchard (resigned 9 November 2021) David Waterman Trevor Stickland Paul Cousins Jill Goodey Janet Riddy James Bromley
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 2021

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"
This year has again been very different due to the Covid Pandemic. January found us once again in lockdown and the services continued online, at this point we were able to pre-record the music in the church with a small group of socially distanced musicians which did help with the putting together of the services. We still recorded readings, prayers and the sermon from people's homes and the whole service was then put together prior to being uploaded onto YouTube.

We have now been able to meet together in the building for worship although at the moment we are only holding one service at 10.30am. This was made even better when we were permitted to sing. For those who still find it difficult to be in large groups, or who are self-isolating we now live stream the service each week.

The Daily Devotions set up at the beginning of the pandemic continued until the summer, the weekly Sunday Evening Prayer meetings via Zoom still continue as does the twice weekly prayer meetings. Deacons Meetings and Church Meetings are now held in person although at the beginning of the year we were still meeting on Zoom.

At Christmas we were able to hold our Annual Carols by Candlelight, a Crib Service on Christmas Eve and Christmas Morning Worship, all three services were well attended and we also put these online.

At the end of January we said goodbye to David and Alison John who were retiring. They had been the Senior and Assistant Minister to the church for the last 11 years, this was a very poignant moment as we were still unable to meet together as a church and so all farewells were done in the open air, individually.

Following a period of pastoral vacancy, which lasted until September, we were able to welcome the Rev'd Andrew Perryman and his young family to the church at Ashley. We look forward to the coming years under his pastorate.

Youth and Children's Work

Leader – Rachel White, Youth and Children's Pastor

Family Services continued online until the summer when Rachel used the garden area by the church, this was supported by the families within the fellowship who really enjoyed being able to meet together again. Sunday School has also recommenced with all the groups meeting in the one hall as we are still finding it difficult to staff all the groups.

Core Group for the young people providing them with Bible based teaching to continue their Christian Journey have met online and in person.

The Mums and Toddlers Group which used to meet on a Monday have moved days and are now called The Ark. There is a different format with the church being cleared of chairs and set up as a café area with some comfy seating for the mums to enjoy a cup of coffee whilst watching their little ones play. This has been well received with around 60 - 80 mums and children attending each week.

At the present time all the other Youth and Children's activities still have to recommence.

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. Recently they have been holding an additional meeting in the sports hall which has been well attended. The Accessible services continued online until October when they once again took place in person.

Care and Support

Christian love and care throughout the week continues to be demonstrated regularly through the home groups and pastoral support. A Coffee Morning is held regularly and a Christmas Lunch was provided in December.

The Ashley Hub

The Hub continues on a Tuesday morning 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.

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 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. 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.

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.

The Car Park is also used by a Mobile Food Larder. This visits The Hub each week 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.

The Local Pharmacy set up a Covid Vaccination Centre in the Sports Hall after Christmas which was supported by volunteers from the fellowship. They were able to vaccinate 550 people during a 7 hour period.

Financial Review

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

Receipts in the year of £180,000 (2020: £212,000), and payments of £188,000 (2020: £184,000) resulted in a deficit of £8,000 (2020: surplus of £28,000) for the year.

Receipts this year were significantly boosted by a large donation and £8,000 received under the UK Government Job Retention Scheme.

Total funds at the end of the year were £100,000 of which £8,000 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 2021, free cash reserves were £81,000 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 10 May 2022 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 2021 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: 16 May 2022

ASHLEY BAPTIST CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	General Fund	Restricted Fund	Total Funds 2021 £	Total Funds 2020 £
Receipts				
Donations	113,556	4,035	117,591	156,024
Gift aid tax	20,972	638	21,610	21,946
Legacies	10,000	-	10,000	1,500
Lunch club	-	-	-	1,347
Youth activities	308	-	308	920
Other church activities	4,820	-	4,820	3,096
Rental income	17,154	-	17,154	10,951
Investment income	407	-	407	568
Other income	7,834	-	7,834	16,083
Total Receipts	175,051	4,673	179,724	212,435
Payments				
Ministry costs	86,478	120	86,598	91,161
Mission costs	436	-	436	1,833
Establishment costs	49,293	-	49,293	36,091
Grants paid	25,089	4,193	29,282	31,955
Office expenses	20,279	-	20,279	20,769
Accountancy	2,400	-	2,400	2,400
Church equipment	-	-	-	-
Total Payments	183,975	4,313	188,288	184,209
 Net Receipts/(Payments) before transfers	 (8,924)	 360	 (8,564)	 28,226
Transfers between funds	0	0	-	-
Net movement in funds	(8,924)	360	(8,564)	28,226
Balances 1 January	100,167	7,993	108,160	79,934
Balances 31 December	91,243	8,353	99,596	108,160

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

ASHLEY BAPTIST CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2021
STATEMENT OF ASSETS & LIABILITIES

	2021 £	2020 £
1. Fixed Assets		
The insurance re-instatement values of the assets owned by the church were:		
Church Building - endowment fund	2,818,131	2,626,385
Church Contents	240,668	224,293
High Ridge Crescent property - endowment fund	390,147	342,459
Willowdene Close property - endowment fund	206,497	181,257
	<u>3,655,443</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	2,327	1,691
Tax recoverable - restricted funds	70	23
Total tax recoverable under HMRC gift aid scheme	<u>2,397</u>	<u>1,714</u>
Prepayments	1,188	90
	<u>3,585</u>	<u>1,804</u>

3. Bank Balances

Bank operating accounts	7,367	5,338
Bank deposits	92,229	102,822
Petty cash	-	-
	<u>99,596</u>	<u>108,160</u>
Of which relating to restricted funds	<u>8,353</u>	<u>7,993</u>

4. Liabilities

Share of Baptist pension scheme deficit. See note 4	57,300	86,400
HMRC PAYE	1,177	1,514
Other creditors	3,302	1,280
Accruals	3,196	2,852
	<u>64,975</u>	<u>92,046</u>

APPROVAL

The accounts were approved by the trustees and signed on their behalf on 10 May 2022 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 2021

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 2021 £	Receipts £	Payments £	Transfers £	Balance as at 31 December 2021 £
<i>Restricted Funds</i>					
Youth minister	-	120	(120)	-	-
Evangelism/Mission/Plovdiv	6,491	3,555	(3,307)	-	6,739
Legacy fund	-	-	-	-	-
Home mission	-	345	(345)	-	-
Building fund	50	-	-	-	50
Pastoral and benevolent fund	1,452	653	(541)	-	1,564
	<u>7,993</u>	<u>4,673</u>	<u>(4,313)</u>	<u>-</u>	<u>8,353</u>
	£	£	£	£	£
<i>Designated Funds</i>					
Youth and other specials	3,815	5,614	(4,444)	(2,485)	2,500
Manse maintenance	9,396	-	(4,590)	2,485	7,291
	<u>13,211</u>	<u>5,614</u>	<u>(9,034)</u>	<u>-</u>	<u>9,791</u>
<i>General Funds</i>	<u>86,956</u>	<u>169,437</u>	<u>(174,941)</u>	<u>-</u>	<u>81,452</u>
	<u>100,167</u>	<u>175,051</u>	<u>(183,975)</u>	<u>-</u>	<u>91,243</u>
Total Funds	<u>108,160</u>	<u>179,724</u>	<u>(188,288)</u>	<u>-</u>	<u>99,596</u>

2. Agency Funds

The church holds £13,419 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 as were moving expenses.

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

Donations from trustees and related parties amounted to £27,656.

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.