

Upper Stratton Baptist Church (Swindon)



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31st December 2020

STATUTORY INFORMATION

Name of Charity: Upper Stratton Baptist Church (sometimes shortened to USBC)

Registered Charity Number: 1133910

Registered Address

Upper Stratton Baptist Church
Green Road
Upper Stratton
Swindon
SN2 7JA

Trustees

Rev Simon Govier (Minister)
Mr Trevor Morkham (Treasurer)
Mr David Alderson
Mrs Donna Cook
Mrs Mary Palmer
Mr John Simmonds

Property Trustees (the Church at Green Road)

West of England Baptist Network
Little Stoke Baptist Church
Kingsway
Little Stoke
Bristol
BS34 6JW

Property Trustees (the Manse at 62 Farrfield)

The Baptist Union Corporation Limited
Baptist House
129 Broadway
Didcot
Oxfordshire
OX11 8RT

Post and Office Holders

Ministerial Assistant
Church Administrator
Communications Officer

Rev Ann Davis
Mrs Tracy Mureithi
Mr Christopher Butcher

Bankers

The Co-operative Bank p.l.c.
1 Balloon Street
Manchester
M60 4EP

Independent Examiner

Mr Ian Wakeham (FCMA, CGMA)
17 Nuthatch Road
Calne
SN11 9SH

ANNUAL REPORT FOR 2020

The trustees present their report and the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) in preparing the annual report and financial statements of the charity. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

(a) Structure, Governance and Management

The charity is governed by an approved governing document (the Constitution) which was adopted at a church members' meeting on 22nd September 2009.

Those seeking church membership are accepted into membership in accordance with the Constitution. Church members' meetings are held on at least four occasions in the year (in 2020 we were only able to hold one meeting due to the Coronavirus pandemic). At these meetings, the members seek to discern the mind of God for the overall policy and affairs of the church.

In accordance with the Constitution the members appoint trustees, both elders and heads of ministry. These, together with the Minister and Treasurer (who are also appointed by the members) are responsible for the day to day running of the church's work and witness, and the financial and legal aspects of the charity. Trustees, both men and women, must be baptised church members securing the support of at least 75% of the members voting by secret ballot at a church members' meeting. Apart from the Minister, they are appointed for a period of three years, subject to the ongoing support of the church members' meeting. Trustees meet at least monthly to consider the affairs of the church.

All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objectives. Relevant matters may be submitted to the church meeting by the trustees for consideration or may be raised by members in the church meeting for consideration by the trustees and members. Though the Constitution permits decisions to be made at church meetings by appropriate majorities, the church seeks to work by consensus wherever possible.

The trustees confirm that the major risks have been reviewed and systems or procedures have been established to manage those risks. They also confirm that there have been no incidents or irregularities during 2020 which required reporting to the Charities Commission.

The remuneration package for the minister (classed as key management personnel of the charity) is based upon the Baptist Union of Great Britain (BUGB) guidelines and national agreements made between BUGB and HMRC. It also takes account of existing historic arrangements with individuals. Remuneration will be reviewed annually each October/November for inclusion in the budget. Recommendations will be made by the finance team and authorised by the trustees.

(b) Objectives and Activities

The principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination. The church may also advance education and carry out other charitable purposes in the United Kingdom and other parts of the world. The church occupies premises that are held by the West of England Baptist Association and The Baptist Union Corporation Limited, on trusts which are entirely compatible with the above objectives.

In order to achieve the charitable objectives which are set out above, the church provides a variety of activities both to its membership and to the community generally. The trustees of the church have considered and have regard to the Charities Commission guidance on public benefit.

The principal activities of the church may include, but are not restricted to:

- regular public worship, prayer, Bible study, preaching and teaching;
- baptism, as defined in the Baptist Union's Declaration of Principle;
- the communion of the Lord's Supper which is normally observed at least once a month;
- evangelism and mission, locally, regionally, nationally and internationally;
- the teaching, encouragement, welcome and inclusion of young people;
- nurture and growth of Christian disciples;
- education and training for Christian and community service;
- giving and encouraging pastoral care;
- supporting and encouraging charitable social action in the United Kingdom and abroad;
- encouraging relationships with and supporting Baptist and other Christians.

To undertake activities as a means of achieving the charitable objectives, the church works on its own, or with other churches or groups. The aim is to show the love of Jesus Christ in both word and deed; to bring people into a closer relationship with Him as living Lord; to support and encourage charitable social action; and to encourage relationships with other Christians.

Inevitably all the activities of USBC were affected by the Coronavirus pandemic and the restrictions imposed on life in the UK. From the middle of March 2020 so much of the life, community, outreach and worship of the church changed. Most significantly, many of our activities and groups moved online. So much of 2020 falls into the periods of the UK 'lockdown'.

Central to the work and witness of the church is the provision of regular public services of Christian worship. These services take place twice on each Sunday morning and again each Sunday evening. These services include praise and worship, prayer and Bible teaching. Our minister, Rev Simon Govier, leads and preaches at most services but we are fortunate to have several internally-based lay preachers who also share responsibility for leading and preaching. There are also occasional services at other times which are advertised within the church and its website at www.usbc.org.uk. Services of a special nature are advertised more widely in Upper Stratton. There is a full program for children and young people during the 11.00am service on Sundays. Occasional all-age worship services provide a choice of involvement and activity for all ages.

Each of the Sunday services has its own style to suit the differing preferences of the church and community. Members of the prayer team are available after both morning services to meet with anyone who feels in need of prayer. In addition to the morning services, our evening services include Café Church (1st Sunday), Praise and Worship (2nd Sunday), Prayer and Healing (3rd Sunday) and a Fellowship evening (5th Sunday, when applicable). A periodic 'Wholeness and Healing' service has proven to be successful in drawing people from the area together. The church seeks to be a friendly and welcoming community and anybody is free to attend any of these services.

These services shifted online through Zoom in March, were limited to a single gathering at 10.30am on a Sunday morning, with multiple other gatherings during the week, and continued to do so for the rest of the year. This was a significant effort from a team of volunteers and the staff. It has been largely successful, with good numbers of people 'attending' these gatherings - including some who have not been able to physically attend worship at USBC for a number of years.

With the advent of Zoom, the Church was also able to organise gatherings on a Monday, Wednesday and Friday morning to provide opportunities to meet, reflect and pray together on issues facing the church, our members, our local community and our world. These were regularly attended and we also operated an email/telephone prayer chain through which members could request prayer from time to time.

Vine Coffee morning - a midweek group providing a fellowship opportunity for members of our local community - was also moved on to Zoom, and afforded a means of stability, encouragement and practical support during lockdown to those able to attend. Online quizzes, fun and games became an important feature of maintaining relationships during this difficult year.

The church runs a series of small groups and prayer meetings for friendship, the growth of faith, pastoral care and relationship with the local community. During 2020 there were eight such groups, comprising some seventy people meeting in various homes throughout the catchment area of the church, namely Upper Stratton and its surrounding area. The Bible study element of these groups follows the Sunday service or independent teaching arranged by the groups. All who consider themselves part of the church are encouraged to integrate into the life of a small group. Details of these groups are regularly advertised in the church noticesheet. The majority of these groups continued to meet after lockdown started. Most of them have met via Zoom and have coped well without meeting in person. A lot of time and effort has been given by the small group leaders in maintaining contact with people and nurturing their spirituality.

The church is privileged to have contact with children and young people, both through the local schools, the families in the community and from families who worship with us regularly. Groups for children and young people are run during our services, tailored to the specific needs of each age group, which are called Kidzone. Due to the Coronavirus pandemic however, we were not able to organise Messy Church, Summershine Holiday Club or any other Kidz Club events, which are usually well attended and gratefully received by the community. Our head of ministry for children and her team became creative in finding ways to connect with children and young people during lockdown. This included an online small group and some socially distanced activities. Our minister was also able to help with one of the schools through an online presence. Seedlings - a group catering for parents, grandparents and carers of babies/toddlers - continued to meet on Friday mornings before the pandemic, giving both support and encouragement to many pre-school families.

Make Lunch, which seeks to bring hope to struggling children and their families through a holiday lunch club, continued to impact the community by helping to address the problems of holiday hunger. Each session before the lockdown provided free, hot and healthy meals to local families, gave support to some of the most vulnerable children in our community and, in addition, built relationships with those in need of the loving care of the church family. During the lockdown, the Make Lunch team were also able to deliver 'bags of hope' (food and other urgent supplies) to many of the registered families that regularly use the club, along with some additional families that were signposted to the church.

The church supports the wider work of the Baptist denomination through our membership of the Baptist Union of Great Britain and the West of England Baptist Association as well as through our financial contribution to the Home Mission scheme. We also support BMS World Mission financially and through prayer support for our link missionaries; Paul and Sarah Brown in Thailand and James and Ruth Neve in India.

The church has close connections with several local charities, notably Swindon Youth for Christ and Willows Counselling Service, both of which receive regular financial support. Links with other charitable organisations are maintained predominantly through individuals within the church who have a particular heart for them. These include The Filling Station, a local charity that provides food

and provisions to those in need on the streets of Swindon; Samaritan's Purse, which distributes Christmas gifts to needy children in deprived areas of the world via the Shoebox scheme; and Compassion UK, which administers our financial provision for a Sponsored Child in Kenya. An overview of personal donations made in 2020 is in Note 8 to the financial statements.

The church expresses its part in the wider Christian community by making grants to national and international Christian organizations and societies with aims and objectives compatible with the church's own charitable purpose.

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

(c) Achievements and Performance

The church does not only measure the success of its programmes in numbers, including financial numbers, but also in less tangible areas like fellowship, support and encouragement. The trustees recognise that these are difficult to measure but believe that 2020 was on the whole a positive, but uniquely challenging year in the life of the church, and that we will be able to pursue our mission purposes in 2021 with faith and enthusiasm.

Two people were being prepared for baptism following a profession of faith in Jesus Christ, but unfortunately the pandemic meant that their baptism could not take place. We were also unable to welcome new people into church membership. On 31st December 2020 the membership stood at 92, which was the same number as at the end of the previous year.

In moving to online services through Zoom, the congregational attendance dropped in 2020 and it will take time to understand the impact of the pandemic on regular in-person attendance. Notwithstanding, there has certainly been spiritual growth, and a stronger sense of care and devotion for the community has been demonstrated by the church family.

Towards the end of 2020 those who volunteer within the life of the church still numbered at least twenty and this says nothing of those who are also serving elsewhere in their local communities. This is a measure of the activities and enthusiasm of the congregation.

The small groups in the church play an important part in the life of the church community. The leadership team has invested in training and encouraging the leaders of these groups who have become increasingly important in the pastoral ministry of the church. Leaders of pastoral ministries meet regularly, under the influence of our minister and the head of ministry for pastoral care, to ensure we are serving and caring for everyone in the church. The mainstays of our pastoral care continue to be small groups and interpersonal relationships.

In 2020 the leadership team, supported by the church family, entered into a missional learning community especially for leadership teams across the West of England Baptist Network, called Reimagine. The reimagine process, which explores the key topics of leadership, culture, discipleship and mission, should help enable the church to build momentum in the transition towards mission becoming the heart of all we are, and no longer simply something that we do. It is hoped that the outcomes of reimagine will include re-shaping our activities to more effectively connect with the wider community, develop disciples, and become a healthier, more purposeful church.

(d) Financial Review

In accordance with the USBC Constitution an annual budget is compiled for both income and expenditure and approved by members in November of the preceding year.

The church raises the bulk of the funds needed for it to carry on its activities from within its own membership and congregation, together with grants obtained for specific projects or activities from time to time. Income is also raised from hiring out rooms on our premises. Despite the effect of the pandemic, the average weekly offering increased slightly in 2020 to £862 (compared with £860 in 2019). This was due in large part to the fact that most offerings are now given either by means of standing order or via the weekly offering envelope scheme, but it is nevertheless a testament to the great generosity and sustained commitment demonstrated by members and attenders of USBC.

Our principal expenditure continues to arise from staffing costs, notably the stipend and expenses for our full-time Minister and the salary for our part-time Administrator, which together comprised around 57% of our General Fund expenditure in 2020. After taking account of budgeted donations (13% of total expenditure), the remaining 30% is attributed to costs associated with local ministry and running expenses. We took the decision to furlough our administrator from June 2020, enabling us to claim back around £2,750 in grants under the government's Job Retention Scheme and so reduce our overall employment costs for the second half of the year.

The church makes donations to local, national and international organisations and charities with Christian aims and objectives compatible with the church's own charitable purpose. Through these donations the church expresses its commitment and support for organisations such as BMS and Home Mission as well as locally based charities which have a Christian ethos. Individuals within the church also support a wide variety of charitable causes with personal financial donations as listed in the notes to the accounts.

The church is heavily dependent on its membership working as volunteers in all aspects of its activities, many of which run with little or no impact on the church's expenditure but nevertheless contribute substantially to the achievement of its objectives. There were no significant 'gifts in kind', although some members cover minor costs personally. No payments were made to Trustees for goods or services, other than for the reimbursement of expenses properly incurred on behalf of the church.

The church has a Reserves Policy designed to meet its immediate needs, specifically the stipend for the Minister (6 months) and the salary of the Administrator (2 months), which for 2021 has been calculated as a minimum of £28,580. This policy is reviewed annually by the Trustees. Money is also set aside to finance specific projects and future strategic development, as agreed by members, and is held in the Memorial Fund. The church is supported by a steady stream of income from the congregation, much of it by standing order, and the Trustees do not view financial funding in the short-to-medium term as a significant risk.

The Trustees have noted the year-end General Fund balance of £72,044. After assessing this against the level of potential commitments for 2021 and beyond, they have concluded this is not excessive. This takes into account the fact that it includes £25,000 donated by a church member in 2019 but intended to be used in support of the cost of employing our full-time Minister in 2021. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and insurance in place to mitigate these risks. These policies include internal financial controls with advance approval thresholds set at Treasurer and Trustee levels; items costing in excess of £500 (other than where already included in the budget) require Members' approval.

The financial results for the year, together with a summary of the accounting policies adopted, are set out in the accompanying Financial Statement.

Fundraising Standards Information

- The charity does not employ a professional fundraiser/commercial participator.

- The charity or any person acting on behalf of the charity was not subject to an undertaking to be bound by any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the charity.
- We did not directly monitor activities carried on by any person on behalf of the charity for the purpose of fundraising.
- No complaints were received by the charity or a person acting on its behalf about activities by the charity or by a person on behalf of the charity for the purpose of fundraising.
- We do not actively fundraise outside of our church building, although we do from time to time apply for - and have been successful in obtaining - grants to support specific charitable activities undertaken by the church.
- It is stressed that offerings at each service are to be on a purely voluntary basis and are primarily directed at regular members and attendees.

(e) Future Plans for 2021

To continue to respond to the needs of the church family and the wider community in relation to the Coronavirus pandemic.

To continue to engage with the reimagine journey and its application in the church community.

To continue to develop spirituality, friendship, hospitality and care among our members.

To welcome new people into the life of the church, and to reach out to our local communities with the good news of Jesus. We expect that the church will grow in numbers.

To continue to offer online services and gatherings, even once restrictions on meeting together have been lifted.

To re-establish and grow the church's ministry to young people and schools in the area.

To maximize the opportunities of our church building to welcome and serve the local community and share the gospel - especially as groups become able to meet again after the pandemic.

To strengthen the role of the local cluster of Baptist churches in Swindon.

(f) Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in order to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

(g) Independent Examiner

The examiner, Mr Ian Wakeham, will be proposed for re-appointment at the forthcoming Annual General Meeting.

(h) Declaration

The trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the charity's trustees.



Rev Simon Govier
Minister

21st September 2021



Mr Trevor Morkham
Treasurer

21st September 2021



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

UPPER STRATION BAPTIST CHURCH

**On accounts for the year
ended**

31st DECEMBER 2020

**Charity no
(if any)**

1133910

Set out on pages

01 - 16

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

21 SEPT 2021

Name:

IAN WAKEHAM

**Relevant professional
qualification(s) or body
(if any):**

FCMA CGMA

Address:

17 NUTHATCH ROAD

CALNE

SN11 9SH

UPPER STRATTON BAPTIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

RECEIPTS AND PAYMENTS

	Note	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Receipts						
Donations and Legacies	2	46,350.70	-	8,794.10	55,144.80	135,965.72
Income from charitable activities	3	3,126.26	-	4,536.00	7,662.26	4,638.00
Investments	4	313.96	-	-	313.96	185.58
Total Receipts		49,790.92	-	13,330.10	63,121.02	140,789.30
Payments						
Expenditure on charitable activities	5	75,402.20	1,567.24	4,140.15	81,109.59	92,620.40
Other expenditure	6	-	-	-	-	-
Governance Costs	7	100.00	-	-	100.00	180.00
Total Payments		75,502.20	1,567.24	4,140.15	81,209.59	92,800.40
Net receipts / (payments) for the year		- 25,711.28	- 1,567.24	9,189.95	- 18,088.57	47,988.90
Transfers (to) / from funds		-	-	-	-	-
Cash balance at 1 January		97,755.47	7,429.63	12,638.51	117,823.61	69,834.71
Cash balance at 31 December		72,044.19	5,862.39	21,828.46	99,735.04	117,823.61

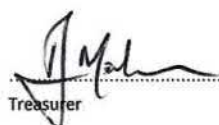
UPPER STRATTON BAPTIST CHURCH

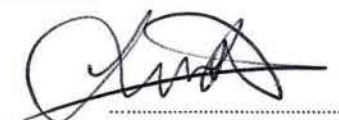
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2020

	TOTAL 2020 £	TOTAL 2019 £
Assets		
Bank and other Cash balances	99,735.04	117,823.61
Assets Held for Church's own use	1,848,783.00	2,172,318.00
Total Assets	1,948,518.04	2,290,141.61
Liabilities - amounts falling due after more than one year		
Defined Pension scheme liability	9,986.46	31,968.00
	9,986.46	31,968.00

The notes on the following pages form an integral part of these accounts.

These accounts were approved by the Trustees on 6/10/21 and signed on their behalf.


Treasurer


Secretary
Minister

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
1. Notes to the accounts

ACCOUNTING POLICIES

a Basis of preparation

The accounts are prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011. Upper Stratton Baptist Church is a registered charity, no. 1133910 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b Income recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

c Donations

Donations are accounted for gross when received.

d Legacies

Legacies are accounted for when their receipt is certain and can be properly quantified.

e Investment Income

Investment income is included in the accounts in the year in which it is receivable.

f Expenditure recognition

All expenditure is accounted for on an receipts and payments basis.

g Cost of raising funds

The Church does not make formal appeals for funds, and expenditure on these items is therefore not material.

h Grants payable

The Church makes grants to other organisations whose charitable objects complement its work. They are accounted for when the recipient has been notified of the grant and payment is unconditional and paid.

i Support costs

Support costs are those that assist the work of the Church but do not directly represent charitable activities and include office costs and governance cost. Where support costs cannot be directly attributed to particular headings they have been allocated to the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources. This represents direct expenditure on the governance of the Church. Most of the management is carried out without charge by volunteers. This intangible cost is not included in the Statement of Financial Activities since there is no measurable cost to the volunteers for their service.

j Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

The aim and use of each restricted fund is set out in the notes to the financial statements. Endowment funds represent those assets which must be held permanently by the charity, principally the Church Building Reserve. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

k Employee benefits

The charity operates a defined contribution pension plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as an expense when they are due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in an independently administered fund. Prior to 2012 pension provision was made through multi-employer defined benefit pension plans. Where it is not possible for the charity to obtain sufficient information to enable it to account for a plan as a defined benefit plan, it accounts for the plan as a defined contribution plan. Where the plan is in deficit and where the charity has agreed, with the plan, to participate in a deficit funding arrangement, the charity recognises a liability for this obligation. The amount recognised is the net present value of the contributions payable under the agreement that relate to the deficit. This amount is expensed in the Statement of Financial Activities. The unwinding of the discount is recognised as a finance cost.

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
NOTES TO THE ACCOUNTS

2. Donations and legacies

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Weekly Offerings	45,427.24	-	-	45,427.24	45,018.22
Donations	923.46	-	3,594.10	4,517.56	82,107.50
Gift Aid	-	-	-	-	-
Memorial Gifts	-	-	5,200.00	5,200.00	8,840.00
Total Receipts	46,350.70	-	8,794.10	55,144.80	135,965.72

3. Income from charitable activities

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Lettings	360.00	-	-	360.00	4,638.00
Grants	2,766.26	-	4,536.00	7,302.26	-
	3,126.26	-	4,536.00	7,662.26	4,638.00

4. Investment income

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Bank Interest	313.96	-	-	313.96	185.58
Total Investment Income	313.96	-	-	313.96	185.58

5. Expenditure on charitable activities

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Ministry	46,078.66	-	-	46,078.66	51,124.00
Mission	10,758.80	-	4,140.15	14,898.95	20,975.72
Premises	18,451.68	1,567.24	-	20,018.92	20,589.62
Income Generation	113.06	-	-	113.06	111.06
	75,402.20	1,567.24	4,140.15	81,109.59	92,800.40

6. Total Resources expended

	Charitable Activities £	Grant Funding (note 8) £	Support Costs (Note 7) £	TOTAL 2020 £	TOTAL 2019 £
Ministry	38,580.55	-	7,498.11	46,078.66	51,124.00
Mission	4,583.21	10,089.10	226.64	14,898.95	20,975.72
Premises	17,016.39	-	3,002.53	20,018.92	20,589.62
Income Generation	113.06	-	-	113.06	111.06
	60,293.21	10,089.10	10,727.28	81,109.59	92,800.40

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
NOTES TO THE ACCOUNTS

7. Support Costs

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Church Administrator	8,152.77			8,152.77	7,934.33
IT	474.49			474.49	497.44
Postage, Printing , Stationery	908.71			908.71	2,264.27
Phone	821.87			821.87	825.55
Other Office Costs	302.27			302.27	52.19
Other Costs	67.17			67.17	57.58
	10,727.28	-	-	10,727.28	11,631.36

Support Costs have been allocated to the Charitable Activities in the General Fund of the church in proportion with their other expenses included in Note 8, as follows

	TOTAL 2020	TOTAL 2019
Ministry	7,498.11	7,937.65
Mission	226.64	759.43
Premises	3,002.53	2,934.27
	10,727.28	11,631.35

8. Grants made to other charities

	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	TOTAL 2020 £	TOTAL 2019 £
Baptist Union of Great Britain	3,324.00	-	-	3,324.00	3,568.75
BMS World Mission	3,324.00	-	63.00	3,387.00	3,714.06
Christian Aid	-	-	-	-	241.60
Christmas Care	-	-	-	-	86.25
Compassion UK	-	-	342.00	342.00	343.00
Filling Station	-	-	-	-	700.00
Help for Heroes	-	-	-	-	178.10
IPSUM	-	-	-	-	200.00
Leprosy Mission	200.00	-	-	200.00	-
Operation Agri	-	-	30.00	30.00	183.00
Spurgeons	-	-	-	-	86.25
SwIAS	-	-	-	-	200.00
Swindon Food Collective	-	-	170.00	170.00	282.89
Swindon Night Shelter	-	-	118.10	118.10	50.00
Swindon Women's Aid	200.00	-	-	200.00	133.10
Swindon Youth for Christ	1,712.00	-	-	1,712.00	1,487.00
Willows Counselling	606.00	-	-	606.00	296.50
Total Raised for Other causes	9,366.00	-	723.10	10,089.10	11,750.50

9. Staff Costs

		TOTAL 2020 £	TOTAL 2019 £
Salaries	Gross Salary	34,165.32	32,766.32
Social Security Costs	Employer's National Insurance	0.24	0.24
Pension Costs	Employer's Pension Costs	3,652.05	3,652.05
Other Costs	Council Tax, water, phone, expenses	3,554.04	3,892.19
		41,371.65	40,310.80

The average number of staff in the year was 2 (2019:2). No employee received emoluments in excess of £60,000 during the year (2019:None)

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9. Staff Costs (Cont)

Rev Simon Govier as minister acted as one of the church's trustees in accordance with the church constitution and received a stipend of £26,400 (2019 £25,209). He also received out of pocket expenses and mileage of £304 (at the HMRC approved rate (2019: £458) and a book allowance of £98 (2019: £44). Contributions of £3,264 (2019: £3,135) were made on to the defined contribution of the Baptist Pension Scheme.

10. Restricted Fund Analysis

	Balance 01-Jan £	Income 2020 £	Payments 2020 £	Transfers 2020	TOTAL 2020 £	TOTAL 2019 £
Make Lunch	-	7,407.00	3,417.05		3,989.95	-
Memorial Fund	12,617.51	5,200.00			17,817.51	12,617.51
Funds raised for Other Outside Causes	21.00	723.10	723.10		21.00	21.00
Total Restricted Funds	12,638.51	13,330.10	4,140.15	-	21,828.46	12,638.51

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11. Designated Fund Analysis

	Balance 01-Jan £	Income 2020 £	Payments 2020 £	Transfers 2020	TOTAL 2020 £	TOTAL 2019 £
Property Fund: Church	1,658.89		0.00		1,658.89	1,658.89
Property Fund: Manse	2,688.42		1,567.24		1,121.18	2,688.42
Pastoral Care Fund	1,411.32				1,411.32	1,411.32
Bursary Fund	1,671.00				1,671.00	1,671.00
Total Designated Funds	7,429.63	-	1,567.24	-	5,862.39	7,429.63