

Upper Stratton Baptist Church (Swindon)



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the Year Ended
31st December 2021

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 (Resigned 31st August 2021)
Mrs Mary Palmer
Mr John Simmonds

Property Trustees of the Church at Green Road

West of England Baptist Trust Company Limited
Little Stoke Baptist Church
Kingsway
Little Stoke
Bristol
BS34 6JW

Property Trustees of 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

Rev Ann Davis (Died in Service on 18th March 2021)
Mrs Tracy Mureithi

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 2021

The Trustees present their report and the financial statements of the Charity for the year ended 31st December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" 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. Resolutions to the Constitution were made by the church members' meeting on 23rd May 2017, 26th September 2017, 26th January 2021 and 16th November 2021.

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 2021 we held two in-person meetings, three Zoom meetings and one hybrid meeting (both in-person and on Zoom). 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 (who is 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 on-going 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 2021 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 are made by the finance team and are approved by the church members at a members' meeting.

The major risks to which the church is exposed have been identified by the Trustees as follows, and systems have been established to manage these risks:

- Governance risks - the church Constitution adopted at a church members' meeting on 22nd September 2009 outlining the procedures for church members' meetings; appointment and removal of Charity Trustees. Consultation process to be considered.
- Operational risks - Safeguarding policy and procedures in place (in line with the Baptist Union model policies); Health and Safety Management Plan and accompanying policies and procedures under review.
- Financial risks - Reserves Policy in place and reviewed regularly.
- External risks - Regular updates and advice on government policy received from the Baptist Union, Evangelical Alliance and the Charity Commission.
- Statutory Compliance - Employers liability, public liability and Charity Trustee indemnity insurance is in place and reviewed annually.

(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 Christian 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 Trust Company Limited and the Baptist Union Corporation Limited, in 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. For all of 2021 so much of the life, community, outreach and worship of the church was altered from 'normal'. Most significantly, the majority of our activities and groups continued to operate partially online.

Central to the work and witness of the church is the provision of regular public services of Christian worship. These services take place on each Sunday morning and occasionally on 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 also on its website at www.usbc.org.uk. Services and activities of a special nature are advertised more widely in Upper Stratton. There is a full programme for children and young people during the 10.30am service on Sundays. Occasional all-age worship services provide a choice of involvement and activity for all ages. Each of the services have their own style to suit the differing preferences of the church and community. The church seeks to be a friendly and welcoming community, and anybody is free to attend any of these gatherings.

These services continued online for all of the year. This was an enormous effort from a small team of volunteers and the Trustees. It has been successful and inclusive, with good numbers of people 'attending' these services including some who are either new to the church or have not been able to physically attend worship at USBC for a number of years. These services were broadcast live on Sunday mornings via Zoom and they gradually returned in-person as restrictions eased in the UK. The services then continued in a hybrid style of gathering for the remainder of the year.

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. This returned in-person during the second half of the year with a small, but pleasing, increase in attendance.

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 2021 there were seven such groups, comprising some sixty people meeting online and in various homes throughout the catchment area of the church. 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 notices. A significant amount of time and effort has been given by the small group leaders in maintaining contact with those people in their groups 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 type of 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 the pandemic. 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 providing friendship and hospitality to parents, grandparents and carers of babies/toddlers - sadly came to a close during lockdown and we did not have the resources to restart it again during the remainder of the year.

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 was 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 highlights included 7 in-person sessions serving 123 children and 116 adults (excluding volunteers) and, through the delivery of the 'bags of hope', food and other essential items were provided to a further 276 children and 163 adults.

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 (now Webnet), as well as through our financial contribution to the Home Mission scheme. We also support BMS World Mission financially and offer other support to our link missionaries, Paul and Sarah Brown in Thailand.

The church has close connections with several local charities, notably Swindon Youth for Christ and Willows Counselling Service, both of which received 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 2021 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 organisations 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 2021 was a progressive, but challenging year in the life of the church, as we dealt with Covid restrictions and their gradual reduction. We will be able to pursue our mission purposes in 2022 with faith and enthusiasm.

- Two people were baptised following a profession of faith in Jesus Christ.
- Five people entered into church membership.
- One of our longest serving and most respected church members, Rev Ann Davis (Ministerial Assistant) died in service on 18th March 2021.

On 31st December 2021 the membership roll stood at 96 (this is to be reviewed in 2022), which was a net increase of 4 over the year.

The congregation at USBC appears to have reduced slightly during 2021. However, because of the online nature of so much of the church's activities 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 2021 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 2021 the leadership team, with the support of the church family, concluded the Reimagine training with the West of England Baptist Association. Over a period of eighteen months, the leadership team explored the key topics of leadership, culture, discipleship and mission. This has enabled the church to build momentum in the transition towards mission (our activity with God) becoming the heart of all we are, and no longer simply something that we try to do. It is anticipated that the outcomes of reimagine will include re-shaping our activities to more effectively connect with the wider community, grow disciples for Christ, and become a healthier, more purposeful church.

(d) Financial Review

In accordance with the 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 ongoing effect of the pandemic, the average weekly offering increased in 2021 to £885 (compared with £862 in 2020). The fact that most offerings are now given either by means of standing order or via the weekly offering envelope scheme represents a considerable benefit to the church's financial resilience, whilst this upward trend in regular giving is also 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 58% of our General Fund expenditure in 2021. After taking account of budgeted donations (11% of total expenditure), the remaining 31% is attributed to costs associated with local ministry and running expenses. Following the decision to furlough our administrator from June 2020, we were able to claim back just under £4,300 in grants under the government's Job Retention Scheme during 2021 and so reduce our overall employment costs for a large part 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.

In the latter part of the year the church was the beneficiary of a significant legacy (of around £186,000) from Rev Ann Davis, a long standing church member. The members resolved that this money should be used to purchase a suitable residential property with a view to letting out to a family or individuals in circumstances of social need. The intention would be to use the rental income generated from the property predominantly to support mission projects and other church sponsored activities which would have been close to Ann's heart.

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), plus a contingency of £10,000 for unexpected building maintenance or repair costs - which for 2022 has been calculated as a minimum of £28,750. 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, whilst together with its significant reserves the church's financial position is such that 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 £72,160. After assessing this against the level of potential commitments for 2022 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 which was intended, but not required, to be used in support of the cost of employing our full-time Minister in 2021 and which will be now carried over to be set against the Minister's stipend costs in 2022. 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 members and regular attendees.

(e) Future Plans for 2022

- 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.
- To maximize the opportunities of our church building to welcome and serve the local community and share the gospel - especially as groups are able to meet again after the pandemic.
- To continue to offer online services and gatherings, even though 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 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 an ongoing 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 when the 2021 accounts are presented to the membership.

(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

9th September 2022



Mr Trevor Morkham
Treasurer

9th September 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF UPPER STRATTON BAPTIST CHURCH

I report to the Charity Trustees on my examination of the accounts of the Charity for the period ended 31st December 2021.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees (and also its Trustees for the purposes of Charity law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Trustees given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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



Ian Wakeham, FCMA CGMA
Independent Examiner

17 Nuthatch Road
Calne
SN11 9SH

UPPER STRATTON BAPTIST CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

RECEIPTS AND PAYMENTS

	Note	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Receipts						
Donations and Legacies	2	67,033.96	186,185.29	4,196.50	257,415.75	55,144.80
Income from charitable activities	3	5,995.87	-	545.00	6,540.87	7,662.26
Investments	4	691.16	-	-	691.16	313.96
Total Receipts		73,720.99	186,185.29	4,741.50	264,647.78	63,121.02
Payments						
Expenditure on charitable activities	5	72,484.52	4,612.93	4,623.45	81,720.90	81,109.59
Other expenditure	6	-	-	-	-	-
Governance Costs		100.00	-	-	100.00	100.00
Total Payments		72,584.52	4,612.93	4,623.45	81,820.90	81,209.59
Net receipts / (payments) for the year		1,136.47	181,572.36	118.05	182,826.88	- 18,088.57
Transfers (to) / from funds	-	1,021.00	1,000.00	21.00	-	-
Cash balance at 1 January		72,044.19	5,862.39	21,828.46	99,735.04	117,823.61
Cash balance at 31 December		72,159.66	188,434.75	21,967.51	282,561.92	99,735.04

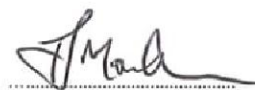
UPPER STRATTON BAPTIST CHURCH

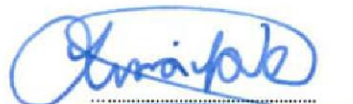
STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021

	TOTAL 2021 £	TOTAL 2020 £
Assets		
Bank and other Cash balances	282,561.92	99,735.04
Assets Held for Church's own use	2,324,129.00	1,848,783.00
Total Assets	2,606,690.92	1,948,518.04
Liabilities - amounts falling due after more than one year		
Defined Pension scheme liability	8,170.74	9,986.46
	8,170.74	9,986.46

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

These accounts were approved by the Trustees on 5th October '22 and signed on their behalf.


Treasurer


Minister

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
NOTES TO THE ACCOUNTS

2. Donations and legacies

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Weekly Offerings	46,031.98	-	-	46,031.98	45,427.24
Donations	232.42	186,185.29	1,382.50	187,800.21	4,517.56
Gift Aid	20,769.56	-	1,714.00	22,483.56	-
Legacies	-	-	-	-	-
Memorial Fund	-	-	1,100.00	1,100.00	5,200.00
Other Income	-	-	-	-	-
Total Donations and Legacies	67,033.96	186,185.29	4,196.50	257,415.75	55,144.80

3. Income from charitable activities

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Lettings	1,715.00	-	-	1,715.00	360.00
Grants	-	-	545.00	545.00	7,302.26
Government Grant: Furlough	4,280.87	-	-	4,280.87	-
Total Income from Charitable Activities	5,995.87	-	545.00	6,540.87	7,662.26

4. Investment Income

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Bank interest	691.16	-	-	691.16	313.96
Trust Income	-	-	-	-	-
Other Investment income	-	-	-	-	-
Total Investment Income	691.16	-	-	691.16	313.96

5. Expenditure on charitable activities

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Ministry	48,879.60	1,929.72	3,219.95	54,029.27	46,078.66
Mission	9,984.73	-	1,403.50	11,388.23	14,898.95
Premises	13,461.43	2,683.21	-	16,144.64	20,018.92
Income Generation	158.76	-	-	158.76	113.06
Total Expenditure on Charitable Activities	72,484.52	4,612.93	4,623.45	81,720.90	81,109.59

6. Total Resources expended

	Charitable £	Grant Funding £	Support Costs (note 7) £	TOTAL £	TOTAL £
Ministry	45,918.53	-	8,110.74	54,029.27	46,078.66
Mission	907.24	10,300.50	180.49	11,388.23	14,898.95
Premises	13,910.94	-	2,233.70	16,144.64	20,018.92
Income Generation	158.76	-	-	158.76	113.06
Total	60,895.47	10,300.50	10,524.93	81,720.90	81,109.59

7. Support Costs

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Church Administrator	8,357.52	-	-	8,357.52	8,152.77
IT	631.20	-	-	631.20	474.49
Postage, Printing, Stationery	222.54	-	-	222.54	908.71
Phone	846.63	-	-	846.63	821.87
Other Office Costs	467.04	-	-	467.04	302.27
Other Costs	-	-	-	-	67.17
Total	10,524.93	-	-	10,524.93	10,727.28

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
NOTES TO THE ACCOUNTS

7. Support Costs (Cont)

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 2021	TOTAL 2020
Ministry	8,110.74	7,498.11
Mission	180.49	226.64
Premises	2,233.70	3,002.53
	10,524.93	10,727.28

8. Grants made to other charities

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	TOTAL 2021 £	TOTAL 2020 £
Alternative Angels	100.00	-	-	100.00	-
Baptist Union of Great Britain	3,156.00	-	240.00	3,396.00	3,324.00
BMS World Mission	3,156.00	-	490.00	3,646.00	3,387.00
Christian Aid	-	-	-	-	-
Christmas Care	-	-	-	-	-
Compassion UK	175.00	-	367.00	542.00	342.00
Filling Station	-	-	-	-	-
Leprosy Mission	-	-	-	-	200.00
Olive Tree Café	100.00	-	-	100.00	-
Operation Agri	-	-	140.50	140.50	30.00
Spurgeons	-	-	-	-	-
Swindon Food Collective	-	-	-	-	170.00
Swindon Night Shelter	-	-	166.00	166.00	118.10
Swindon Women's Aid	-	-	-	-	200.00
Swindon Youth for Christ	1,434.00	-	-	1,434.00	1,712.00
Tear Fund	200.00	-	-	200.00	-
Willows Counselling	576.00	-	-	576.00	606.00
Total Raised for Other causes	8,897.00	-	1,403.50	10,300.50	10,089.10

9. Staff Costs

		TOTAL 2021 £	TOTAL 2020 £
Salaries	Gross Salary	34,909.44	34,165.32
Social Security Costs	Employer's National Insurance	-	0.24
Pension Costs	Employer's Pension Costs	3,952.68	3,652.05
Other Costs	Council Tax, water, phone, expenses	3,554.04	3,554.04
		42,416.16	41,371.65

The average number of staff in the year was 2 (2020:2). No employee received emoluments in excess of £60,000 during the year (2020:None)

Rev Simon Govier as minister acted as one of the church's trustees in accordance with the church constitution and received a stipend of £26,950 (2020 £26,400). He also received out of pocket expenses and mileage of £361 (at the HMRC approved rate (2020: £304) and a book allowance of £95 (2020: £98). Contributions of £3,895.4 (2020: £3,264) were made to the defined contribution element of the Baptist Pension Scheme.

10. Restricted Fund Analysis

	Balance 01-Jan £	Income 2021 £	Payments 2021 £	Transfers 2021	TOTAL 2021 £	TOTAL 2020 £
Make Lunch	3,989.95	545.00	2,672.76		1,862.19	3,989.95
Memorial Fund	17,817.51	2,814.00	547.19		20,084.32	17,817.51
Funds raised for Other Outside Causes	21.00	1,382.50	1,382.50	21.00	-	21.00
Total Restricted Funds	21,828.46	4,741.50	4,602.45	21.00	21,946.51	21,828.46

UPPER STRATTON BAPTIST CHURCH
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
NOTES TO THE ACCOUNTS

11. Designated Fund Analysis

	Balance	Income	Payments	Transfers	TOTAL	TOTAL
	01-Jan	2021	2021	2021	2021	2020
	£	£	£		£	£
Legacy	-	186,185.29	1,770.80		184,414.49	-
Property Fund: Church	604.58		1,567.70	- 1,000.00	36.88	604.58
Property Fund: Manse	2,175.49		1,115.51		1,059.98	2,175.49
Pastoral Care Fund	1,411.32		158.92		1,252.40	1,411.32
Bursary Fund	1,671.00				1,671.00	1,671.00
Total Designated Funds	5,862.39	186,185.29	4,612.93	- 1,000.00	188,434.75	5,862.39

12. Prior Year Adjustment

	Previous Balance	Adjustment	Corrected Balance
	TOTAL	TOTAL	TOTAL
	2020	2020	2020
	£	£	£
Designated: Property Fund: Church	1,658.89	- 1,054.31	604.58
Designated: Property Fund: Manse	1,121.18	1,054.31	2,175.49
	2,780.07	-	2,780.07

The prior year adjustment arises out of a mis-posting of expenditure between funds