
Upper Stratton Baptist Church

Report and Accounts

Year ended 31 December
2016

Registered Charity No : 1133910

I report on the attached accounts of the Charity for the year ended 31 December 2016 set out on pages 6 to 10.

Respective responsibilities of managing trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts: you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ♦ examine the accounts under section 145 of the 2011 Act,
- ♦ to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- ♦ to state whether particular matters have come to my attention.

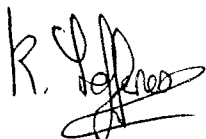
Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Managing Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement.

In connection with my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements
 - ♦ to keep accounting records in accordance with section 130 of the 2011 Act; and
 - ♦ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Keith Jeffries

28/4/17

Registered Address

Green Road
Upper Stratton
Swindon SN2 7JA

Charity Registration Number

1133910

Trustees

Rev. Simon Govier (Minister) appointed 1/9/16
Rev. Ann Davis (Elder) until 22/3/16
Mrs Donna Cook (Prayer Team Leader) from 22/3/16
Mr David Alderson (Worship Team Leader) from 22/3/16
Mrs Mary Palmer (Pastoral Care Team Leader)
Mr Gary Roberts (Elder)
Mr Trevor Morkham (Finance Team Leader)
Mr John Simmonds (Property Management Team Leader)
Mrs Anne Wang (Fellowship Team Leader)

Property Trustees (Church and related property at Green Road)

The West of England Baptist Association
The Old Forge
Broom Hill
Stapleton
Bristol BS16 1DN

Property Trustees (Manse at 62 Farrfield)

The Baptist Union Corporation Limited
Baptist House
PO Box 44
129 Broadway
Didcot OX11 8RT

Bankers

The Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale WN8 6WT

Independent Examiner

Keith Jefferies ACMA
Jefferies Accountancy Services Ltd.
Chiltern House
45 Station Road
Henley-on-Thames
Oxon RG9 1AT

The Trustees present their Annual Report and Financial Statements for the year ending December 31st 2016.

Charitable Object

The Charity is governed by an Approved Governing Document (Constitution) which states that the principal purpose of the charity is the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

The Church occupies premises which are held by the West of England Baptist Association and the Baptist Union Corporation Limited, on Trusts which are entirely compatible with the above object.

Organisational structure and decision making processes

Church Membership is open to those who:

- accept the beliefs of the Church
- meet the Church's qualification on baptism
- commit themselves to serving Christ within the Church and beyond
- abide by the decisions of the Church Members' Meeting
- acknowledge their responsibilities as Church Members
- have their membership application accepted by the Members' Meeting

The Members' Meeting normally takes place six times per year and has responsibility for the overall policy of the church. In accordance with the Constitution, the members appoint Trustees, being the minister(s), elders, and team leaders, who are responsible for the day to day running of the Church's work, witness and the financial and legal aspects of the charity. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

Relevant matters may be submitted to the Church meeting by the Trustees for guidance or decision, or may be raised by members at Church meetings for further consideration by the Trustees and approval by the Church meeting. Though the Constitution permits decisions to be made at Church meetings by appropriate majorities, the Church seeks to work by consensus wherever possible.

Objectives and Activities

In order to achieve the principal objective which is set out above, the Church provides a variety of activities both for its membership and for the community generally. The aim is to show the love of Jesus Christ in both word and deed and to bring people into a closer relationship with Him as living Lord.

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday normally at 9.15 a.m., 11.00 a.m., and 6.00 p.m., the latter taking different formats from week to week. There are activities for children in different age groups during the 11.00 a.m. service. There are also occasional services at other times which are advertised in the Church notices and on the web site. The Church seeks to be a friendly and welcoming community and anybody is free to attend any of these services.

The Church organises a series of house groups for the growth of faith and discipleship in the homes of some members and further details of these can be obtained from the Church office, at the Sunday services of worship, or on the web site. From time to time the Church runs courses for people interested in discovering more about Christianity, such as 'Alpha'.

A wide range of social activities are organised by, or take place in, the Church. These include The Vine coffee morning on Tuesdays which has the aim of assisting the community and demonstrating the love of Jesus Christ, a Wednesday Fellowship meeting on a monthly basis, and a weekly art group. There is a Toddler Group ('Seedlings') which takes place on Friday mornings. USBC has a well-attended club for children on Tuesday evenings ('KidsClub') and children's clubs are also run in the school holidays. A monthly minibus outing provides fellowship for older people.

The Church ensures that all people working with children and vulnerable adults are appropriately vetted, including a requirement to undergo a DBS check.

Taking account of the range of activities undertaken in the community by USBC, the Trustees believe they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Achievements and Performance

The Church does not measure the success of its programmes only in numbers, including financial numbers, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure, but believe that 2016 was a positive year in the life of the Church despite some difficulties inherent in being without a minister for much of the year.

Considerable effort continued to be put into the process of appointing a new minister. A weekly prayer meeting specifically on this topic was begun during the year. A candidate, Simon Govier, had been interviewed in December 2015 and was invited to preach in January 2016. Following positive feedback at a special members meeting on 26th January, he was invited to preach again in April 2016 and be questioned by the members. At a special church meeting on 11th April Simon Govier was invited to become minister and he accepted. An ordination and induction service was held at USBC in September and Rev. Simon Govier took up his post as minister on 1st September 2016.

During 2016, sadly, one of our older members, Joy Caswell, passed away. Three members resigned and six new members were welcomed. At the end of December 2016 the membership stood at 96. Average attendance at worship during the year was similar to the latter part of 2015, with some increase evident following the appointment of our new minister. Consistent attendance was shown in the children's work, and in the church's other activities.

Members of the Church continue to play important roles in local community activities and international aid including the Food Bank, Filling Station (food for the homeless), Shoebox Appeal and Youth for Christ. The premises are used by other churches and organisations from time to time. The pre-school which used our premises for many years until July 2015 did not return in 2016 despite some expectations that it might.

Ministry

For the first eight months of 2016 the absence of a minister continued to leave a big gap but on the whole, with the help of the members, the church continued to function as before, albeit without the over-arching guidance and support of a minister. Various members of the church and congregation have fulfilled many of the roles normally undertaken by a minister. The Rev. John Roe continued as moderator during this period. As reported above, Rev. Simon Govier took up post on 1st September 2016. Since then Simon and the church members have been getting to know each other. Simon is already having a positive impact and there is a sense of expectation as we look forward to what God has planned for the future

Financial Review

The Church raises the funds which it needs to carry on its activities predominantly from within its own membership and congregation. This is supplemented by income generated from hiring out the premises, primarily to other community groups or individuals, the increase of which in 2016 went some way to offsetting the loss of income from the Pre-school. In the past the local (Stratton St. Margaret) parish council has been consistently supportive of the Church's outreach work with children in the community, many of whom are unchurched, through the provision of occasional small grants and this has continued to be the case.

Up until the appointment of Rev. Simon Govier in September 2016, not having the responsibility to meet the salary costs of a full-time minister enabled the Church to continue the process of building up its General Fund reserves. At the same time, however, there was a need to embark on a major programme of refurbishment work at the Manse in preparation for the arrival of the new minister and his family, work which at a total of about £34,000 cost around twice as much as expected and which represented by far the largest single item of expenditure across the year. Fortunately we were able to meet these costs without breaking into our reserves, partly by drawing on the accumulated rental income arising from letting out the Manse commercially while we were 'between ministers', and partly from the proceeds of a very successful Gift Day in October. As a result, despite the significant amount of money spent on the Manse project, the General Fund balance stood at just over £49,000 at the end of 2016, representing a modest increase of about £8,000 over the previous year. In addition, a further sum of almost £10,000 is set aside in 'protected' funds which are earmarked for expenditure on maintenance of Church property, pastoral care needs and to provide bursaries for members engaging in mission or mission-related training.

USBC members and attenders continue to demonstrate a level of generosity and sacrificial giving that has been a hallmark of the Church over the years. The Church itself gives away roughly 15% of its budgeted (General Fund) income in support of a number of national and local organisations, many of which are specifically Baptist or exist to promote the Christian message whilst others have a more broadly-based Christian ethos.

The financial results for the year, together with a summary of the accounting policies adopted, are set out in the accompanying financial statements. The Trustees have established a Reserves Policy (to always hold at least 25% of annual running costs in reserve) and are satisfied that they have sufficient reserves at the Balance Sheet date, together with anticipated future income, to enable the church to function effectively over the coming year. The Trustees assess the major risks facing the Church on an ongoing basis and are satisfied that there are policies in place to minimize these risks.

Upper Stratton Baptist Church
Income and Expenditure Account year ended 31 December 2016

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	Unrestricted Funds £ (Page 7)	Restricted Funds £ (Page 8)	2016 Total Funds £	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £
Incoming resources						
Freewill offerings and gift aid	79,115	1,046	80,161	67,867	2,153	70,021
Use of premises (incl manse rental)	7,988	-	7,988	15,752	-	15,752
Other income	1,335	-	1,335	3,889	-	3,889
Children & youth support	250	-	250	250	-	250
Bank interest (gross)	43	-	43	58	-	58
Total incoming resources	88,731	1,046	89,777	87,817	2,153	89,971
Resources expended						
<i>Charitable activities</i>						
<i>Employee costs - Salaries, Telephone, Travel etc</i>						
Minister	(13,674)	-	(13,674)	(3,047)	-	(3,047)
Administrator	(6,656)	-	(6,656)	(6,379)	-	(6,379)
	(20,330)	-	(20,330)	(9,426)	-	(9,426)
<i>Administration</i>						
Postage, Stationery etc	(1,946)	-	(1,946)	(1,900)	-	(1,900)
Insurances	(2,778)	-	(2,778)	(2,820)	-	(2,820)
Cleaning, utilities, annual servicing	(9,711)	-	(9,711)	(8,697)	-	(8,697)
	(14,435)	-	(14,435)	(13,417)	-	(13,417)
<i>Other</i>						
Ministry & worship	(2,121)	-	(2,121)	(1,558)	-	(1,558)
Fellowship	(972)	-	(972)	(1,138)	-	(1,138)
Evangelism and publicity	(1,201)	-	(1,201)	(775)	-	(775)
Youth & children's work	(596)	-	(596)	(557)	-	(557)
Church donations	(10,247)	-	(10,247)	(9,650)	-	(9,650)
Property maintenance/repairs	(35,777)	-	(35,777)	(5,535)	-	(5,535)
Bursary costs	-	-	-	(1,000)	-	(1,000)
Pastoral care costs	(663)	-	(663)	(423)	-	(423)
Payments to organisations & individuals	-	(1,071)	(1,071)	-	(1,811)	(1,811)
Capital items	-	-	-	(721)	-	(721)
Other	-	-	-	(63)	-	(63)
	(51,577)	(1,071)	(52,648)	(21,420)	(1,811)	(23,231)
<i>Governance Costs</i>	(4,447)	-	(4,447)	(4,647)	-	(4,647)
Total resources expended	(90,789)	(1,071)	(91,860)	(48,909)	(1,811)	(50,721)
Net incoming resources before transfers	(2,058)	(25)	(2,084)	38,908	342	39,250
Internal fund transfers	-	-	-	(2,523)	2,523	-
Depreciation - Tangible Assets	(1,962)	-	(1,962)	(2,358)	-	(2,358)
Net movement in funds	(4,020)	(25)	(4,046)	34,027	2,865	36,892
Funds at 1 January	63,027	3,631	66,657	29,000	766	29,766
Funds at 31 December	59,006	3,606	62,611	63,027	3,631	66,658

	Notes	General Fund	Property Fund Church	Property Fund Manse	Pastoral Care Fund (Note 7)	Bursary Fund (Note 8)	2016 Total Unrestricted Funds	2015 Total Unrestricted Funds
		£	£	£	£	£	£	£
Incoming resources								
Freewill offerings - Gift aided		34,070	-	-	-	-	34,070	35,633
- Tax refund		7,341	-	-	-	-	7,341	10,551
- Non gift aided		17,422	-	-	-	-	17,422	14,161
Gift Day - Gift aided		15,260	-	-	-	-	15,260	5,410
- Tax refund		3,815	-	-	-	-	3,815	1,353
- Non gift aided		1,207	-	-	-	-	1,207	760
		<u>79,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,115</u>	<u>67,867</u>
Use of Premises	a	3,668	-	4,320	-	-	7,988	15,752
Children & youth support	b	250	-	-	-	-	250	250
Miscellaneous income & donations		1,335	-	-	-	-	1,335	3,889
Bank interest		43	-	-	-	-	43	58
Total incoming resources		<u>84,411</u>	<u>-</u>	<u>4,320</u>	<u>-</u>	<u>-</u>	<u>88,731</u>	<u>87,817</u>
Resources expended								
<i>Employee costs - Salaries, Telephone, Travel etc.</i>								
Minister's stipend	c	(7,258)	-	-	-	-	(7,258)	-
Administrator's salary	cl	(6,656)	-	-	-	-	(6,656)	(6,379)
Pension deficit contribution	d	(3,384)	-	-	-	-	(3,384)	(3,047)
Removal costs / ministers resettlement		(3,032)	-	-	-	-	(3,032)	-
Travel, phone, book allowance		-	-	-	-	-	-	-
		<u>(20,330)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,330)</u>	<u>(9,426)</u>
<i>Administration</i>								
Postage, Stationery, computer etc.	e	(1,946)	-	-	-	-	(1,946)	(1,900)
Insurances		(2,778)	-	-	-	-	(2,778)	(2,820)
Cleaning, utilities, annual servicing	f	(9,711)	-	-	-	-	(9,711)	(8,697)
		<u>(14,435)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,435)</u>	<u>(13,417)</u>
<i>Other Expenses</i>								
Ministry & worship	g	(2,121)	-	-	-	-	(2,121)	(1,558)
Fellowship		(972)	-	-	-	-	(972)	(1,138)
Evangelism and publicity	h	(1,201)	-	-	-	-	(1,201)	(775)
Youth & children's work	i	(596)	-	-	-	-	(596)	(557)
Church donations	j	(10,247)	-	-	-	-	(10,247)	(9,650)
Repairs to church, manse & grounds	k	-	(1,930)	(33,848)	-	-	(35,777)	(5,535)
Pastoral care		-	-	-	(663)	-	(663)	(423)
Bursaries		-	-	-	-	-	-	(1,000)
Capital items		-	-	-	-	-	-	(721)
Other		-	-	-	-	-	-	(63)
		<u>(15,137)</u>	<u>(1,930)</u>	<u>(33,848)</u>	<u>(663)</u>	<u>-</u>	<u>(51,577)</u>	<u>(21,420)</u>
Governance Costs	l	<u>(4,447)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,447)</u>	<u>(4,647)</u>
Total resources expended		<u>(54,349)</u>	<u>(1,930)</u>	<u>(33,848)</u>	<u>(663)</u>	<u>-</u>	<u>(90,789)</u>	<u>(48,909)</u>
Net spend before transfers		<u>30,062</u>	<u>(1,930)</u>	<u>(29,528)</u>	<u>(663)</u>	<u>-</u>	<u>(2,058)</u>	<u>38,908</u>
Transfers from Restricted fund		-	-	-	-	-	-	-
Transfers - Unrestricted funds	m	(20,282)	-	20,282	-	-	-	-
Transfers to Restricted funds		-	-	-	-	-	-	(2,523)
Depreciation - Tangible Assets	n	(1,962)	-	-	-	-	(1,962)	(2,358)
Net movement in funds		<u>7,818</u>	<u>(1,930)</u>	<u>(9,246)</u>	<u>(663)</u>	<u>-</u>	<u>(4,020)</u>	<u>34,027</u>
Fund at 1 January		<u>41,439</u>	<u>3,000</u>	<u>13,269</u>	<u>3,248</u>	<u>2,071</u>	<u>63,027</u>	<u>29,000</u>
Fund at 31 December		<u>49,257</u>	<u>1,070</u>	<u>4,023</u>	<u>2,585</u>	<u>2,071</u>	<u>59,006</u>	<u>63,027</u>

Notes

- a Property Fund is Manse rent (6 x £810 less £540 refund on Manse rent)
b Stratton St Margaret Parish Council grants to Kidzclub
c 4 salary payments to Minister (gross pay £7,258, employers NI nil, employers pension contribution nil)
cl Administrator's salary (gross pay £6,656, employers NI nil, employers pension contributions nil)
d 12 months pension deficit payment to Baptist Ministers Pension Scheme. See 'Notes to the accounts' no. 10
e Includes stationery (£478), photocopying (£859), telephone (£457), Other (£19), finance - offering envelopes (£127), postage (£6)
f Includes electricity & gas (£5,304), water, utilities other, council tax and annual services (£1,386), cleaning (£3,021)
g Includes preaching fees (£823), copyright licence (£454), worship supplies (£181), Subscriptions & Insurance (£472), other (£191)
h Includes publicity (£846), advertising and promotion (£325), computer & internet (£30)
i Children & youth (£538), Kidzone (£58), expenses relating to children & youth (£172)
j Home mission (£3,819), BMS (£3,819), SYFC (£1,591), Willows (£318), Thank Offering (£700)
k Church grounds (£689), property fund other (£387), repairs and maintenance (£853), manse refurbishment (£33,848)
l Accounting charges (£4,125) split as follows: YTD accounts X6 (£1,975), Independent Examination (£637), Preparation of accounts (£1,513), payroll fees (£322)
m Proceeds of 2016 Gift Day (including £3,815 expected Gift Aid reclaim)
n See balance sheet notes

	Notes	Memorial Fund ¹	Direct Support Fund (see note below)	2016 Total Restricted Funds	2015 Total Restricted Funds
		£	£	£	£
Incoming resources					
Freewill offerings					
- Gift Aided		-	10	10	300
- Tax Refund		-	3	3	75
- Non Gift Aided		-	1,033	1,033	1,778
		-	1,046	1,046	2,153
Miscellaneous donations and grants			-	-	-
Total incoming resources		-	1,046	1,046	2,153
Resources expended					
Direct support to organisations			(1,071)	(1,071)	(1,811)
Total resources expended		-	(1,071)	(1,071)	(1,811)
Net incoming resources before transfers		-	(25)	(25)	342
New Keyboard		(517)	-	-	-
Transferred to Asset Register		517	-	-	-
Transfer to unrestricted funds		-	-	-	-
Transfers from unrestricted funds	a	-	-	-	2,523
Net movement in funds		-	(25)	(25)	2,865
Fund at 1 January		3,561	71	3,631	766
Fund at 31 December		3,561	46	3,606	3,631

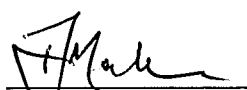
Direct Support

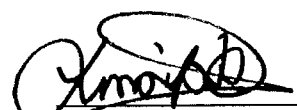
Direct support is received through collections at special services (Harvest, Christmas carols etc), specific appeals and sundry giving of church attenders to a variety of causes. The 2016 details are tabulated below.

	Balance b/f 2015	Donations	Payments	Balance 2016
	£	£	£	£
BMS World Mission	-	134	135	-
BMS Operation Agri	-	228	228	-
Home Mission / WEBA	20	45	65	-
Compassion (Sponsored Child)	3	92	95	-
Spurgeons Child care	-	95	95	-
Christmas Care	-	102	102	-
The Harbour Project	-	268	268	-
Swindon Food Bank	-	83	83	-
Swindon Night Shelter	8	-	-	8
Gift aid - expected reclaim	40	-	-	40
	<u>71</u>	<u>1,046</u>	<u>1,071</u>	<u>46</u>

¹ Reserves for major capital items / projects

	Notes	Unrestricted Funds £	Restricted Funds £	2016 Total Funds £	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £
Fixed assets	2						
Buildings - Church		1,648,541	-	1,648,541	1,624,191	-	1,624,191
- Manse		236,925	-	236,925	230,021	-	230,021
		<u>1,885,466</u>	<u>-</u>	<u>1,885,466</u>	<u>1,854,212</u>	<u>-</u>	<u>1,854,212</u>
Other tangible assets	3	6,845	-	6,845	7,418	-	7,418
Current assets							
Bank account and cash							
Current account		35,505	3,607	39,112	74,894	3,632	78,526
Nationwide Savings account		30,000	-	30,000			
Petty Cash		81	-	81	53		53
		<u>65,586</u>	<u>3,607</u>	<u>69,193</u>	<u>74,947</u>	<u>3,632</u>	<u>78,579</u>
Debtors and prepayments	4	14,523	-	14,523	11,979	-	11,979
Total current assets		<u>80,109</u>	<u>3,607</u>	<u>83,716</u>	<u>86,926</u>	<u>3,632</u>	<u>90,558</u>
less Current liabilities	5	1,873	-	1,873	5,240	-	5,240
Net current assets		<u>78,235</u>	<u>3,607</u>	<u>81,842</u>	<u>81,686</u>	<u>3,632</u>	<u>85,318</u>
Total assets		<u>1,970,546</u>	<u>3,607</u>	<u>1,974,153</u>	<u>1,943,316</u>	<u>3,632</u>	<u>1,946,948</u>
Represented by							
Capital Account	6	1,911,540	-	1,911,540	1,880,289	-	1,880,289
Fund balances							
General fund		49,257	-	49,257	41,439	-	41,439
Property fund Church		1,070	-	1,070	3,000	-	3,000
Property fund Manse		4,023	-	4,023	13,269		13,269
Pastoral care fund	7	2,585	-	2,585	3,248	-	3,248
Bursary fund	8	2,071	-	2,071	2,071	-	2,071
Memorial fund	9	-	3,561	3,561	-	3,561	3,561
Direct donations		-	46	46	-	71	71
		<u>59,006</u>	<u>3,607</u>	<u>62,613</u>	<u>63,027</u>	<u>3,632</u>	<u>66,659</u>
		<u>1,970,546</u>	<u>3,607</u>	<u>1,974,153</u>	<u>1,943,316</u>	<u>3,632</u>	<u>1,946,948</u>


Trevor Morkham
Finance Team Leader
Date: 23/5/17


Rev'd Simon Govier
Minister
Date: 23.05.17.

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. They have also been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

Interest

Interest is accounted for on a receipts basis.

Fixed Assets

Fixed assets, other than property which is included at insurance valuation, are stated at cost less straight line depreciation at a rate in the range 10% to 25% per annum determined by the class of asset. No depreciation is provided on properties

2 Fixed Assets

The Church Properties in Green Rd (Church) and Farrfield (Manse), Upper Stratton, Swindon are recorded in the Balance Sheet at their 2016 insurance valuations, excluding contents. The Church is the Managing Trustee of the Church Properties. The Custodian Trustees are West of England Baptist Association in respect of the Church properties in Green Rd, and the Baptist Union Corporation Ltd in respect of the Manse.

	2016			2015
	Church	Manse	Total	Total
Balance at 1st January	1,624,191	230,021	1,854,212	1,831,225
Increase in insurance valuation	24,350	6,904	31,254	22,987
Balance at 31 December	<u>1,648,541</u>	<u>236,925</u>	<u>1,885,466</u>	<u>1,854,212</u>

3 Other Tangible Assets

	Cost			Total
	Fixtures & Fittings £	Audio Visual etc £	Plant & Machinery £	£
Balance 1 st January	22,364	18,545	23,780	64,689
additions in the year	60	1,027	302	1,389
adjustments in the year	-	-	-	-
Balance 31 st December	<u>22,424</u>	<u>19,572</u>	<u>24,082</u>	<u>66,078</u>
	Accumulated Depreciation			
Balance 1 st January	21,816	18,099	17,354	57,269
depreciation provided in the year	134	417	1,411	1,962
adjustments in the year	-	-	-	-
Balance 31 st December	<u>21,950</u>	<u>18,516</u>	<u>18,765</u>	<u>59,231</u>
Net book value at 31 st December 2016	<u>472</u>	<u>1,056</u>	<u>5,317</u>	<u>6,845</u>
Net book value at 31st December 2015	<u>546</u>	<u>446</u>	<u>6,426</u>	<u>7,418</u>

4 Debtors, Prepayments & Accruals

	2016	2015
Tax refunds due on Gift Aid gifts	14,523	11,979
Other debtors	-	-
	<u>14,523</u>	<u>11,979</u>

5 Current Liabilities

Accounts payable	103	2,615
Accountancy fees	1,770	1,815
Manse rental deposit	-	810
	<u>1,873</u>	<u>5,240</u>

6 Capital Account

	2016	2015
Balance at 1st January	1,880,286	1,856,454
Increase in buildings insurance valuation	31,254	23,832
Balance at 31 December	<u>1,911,540</u>	<u>1,880,286</u>

7 Pastoral Care Fund

The Pastoral Care Fund Balance (£2,585) comprises monies relating to the John and Alice Ruth Usher Trust Fund. This Fund, which was wound up in 2004, is designated "to be used for the relief of sickness or distress of any member of Upper Stratton Baptist Church, or of any other Church, or deserving case in that locality irrespective of religion".

8 Bursary Fund

Provides assistance with fees, living costs etc. for individuals undertaking mission work or enrolled on study courses relevant to their role within the Church

9 Memorial Fund

Established to meet the cost of major capital items and/or projects.

10 Baptist Pension debt liability

There is a pension debt liability due to the Baptist Union. At the time of preparing the accounts we have not yet been supplied with a figure suitable for inclusion.