

MOORTOWN BAPTIST CHURCH

England & Wales · Charity number 1128960

Details

Status Registered

Legal form Previously excepted

Registered 2009-04-02

Register [View on the Charity Commission register](#)

Contact

Address 204 King Lane
Leeds
LS17 6AA

Phone 01132693750

Email admin@moortownbaptistchurch.org.uk

Website www.moortownbaptistchurch.org.uk

Activities

Objects: The principal purpose of the Church 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/or other parts of the world.

Activities: Regular services of Christian Worship. Children's and Youth work. Seniors work. Community Meetings and events. Support to other national and international Christian organisations that have aims and objectives compatible with the church's own charitable purpose.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£165,247	£158,324	-	-
2024-03-31	£192,578	£162,748	-	-
2023-03-31	£160,434	£149,256	-	-
2022-03-31	£194,338	£136,576	-	-
2021-03-31	£184,526	£249,554	-	-

Trustees

Name	Role	Appointed
Andrew Matthew Peter Berry		2024-03-26
Dr Claire Margaret Taylor		2024-03-26
Dr Jonathan Charles Darling		2025-05-13
Geoffrey William Fennell		2021-03-23
John Eric Clark		2024-10-15
Karen Croll Ross		2026-05-12
Krystyna Maria Gadd		2023-02-21
Mandy Jane Russell		2024-03-26
Philip David Coates		2026-05-12
Shelley Elaine Scaife Dring		2022-07-12

MOORTOWN BAPTIST CHURCH

England & Wales - Charity number 1128960

Accounts



Annual Report 2024 - 2025

Annual Report for 2024-25

Moortown Baptist Church

1. Statutory Information

Registered Address

204 King Lane, LEEDS, LS17 6AA.

Charity Registration Number: 1128960

Trustees

Mr Andy Berry (Appointed March 2024)

Dr Phil Commons (Until October 2024)

Mrs Shelley Dring (Minister – appointed July 2022)

Mr Geoff Fennell (Appointed March 2021)

Mrs Krystyna Gadd (Appointed February 2023)

Mr Zac Mwanje (Until October 2024)

Mrs Mandy Russell (Appointed March 2024)

Mr Rod Russell (Appointed February 2023)

Mrs Diane Sunter (Until October 2024)

Dr Claire Taylor (Appointed March 2024)

Mr John Clark (Appointed October 2024)

Dr Jonathan Darling (Appointed May 2025)

Property Trustees

The Baptist Union Corporation Limited /

The Yorkshire Baptist Association (Incorporated)

Baptist House

129 Broadway

DIDCOT

Oxfordshire

OX11 8RT

Bankers

Virgin Money Bank

Yorkshire Baptist Association Trust Fund

Baptist Union

Independent Examiner

Wyatt & Co Chartered Accountants,

125 Main St,

Garforth,

Leeds

LS25 1AF

2. Annual Report for 2024/25

The trustees present their Annual Report and financial statements for the year to 31st March 2025.

3. Charitable Object

Moortown Baptist Church (MBC) is governed by a Constitution which states that the principal purpose of the Church 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/or other parts of the world. The Church occupies premises which are held by the Baptist Union Corporation Ltd, on Trust which are entirely compatible with the above object.

4. Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, and in particular the guidance for charities for the advancement of religion. The Church proclaims the Gospel of Jesus Christ.

This benefit is available to all who come into contact with the Church in any way.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

5. Organisation Structure and Decision making processes

Members of the Church are accepted in accordance with the Constitution which requires them to have been baptised on their profession of faith in Jesus Christ, or (at the discretion of the Church Members meeting) on their own public profession of faith in Jesus Christ.

Governance of a local Baptist church is achieved through the Church Members meeting together to consider matters related to the life and work of the church. Local Baptist churches nevertheless appoint individuals to responsibilities within the church, so its mission can be advanced through the effective and deliberate sharing of tasks, within a framework of mutual accountability.

In accordance with the constitution, deacons have been appointed by the Church Members Meeting, who for 2024/25 together with the minister Shelley Dring (also appointed by the Church Members meeting) have formed the church Leadership Team and shared the responsibility for the church's mission and pastoral care. Nine individuals have served as deacons during the course of 2024/25 with one election at the end of the year. The deacons and minister are together the charity trustees of the church, responsible for governance and administration of the charity. All church members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Church Members meeting usually takes place up to six times per year and is where matters affecting the life and activities of the church are discussed in the context of worship, including prayer and the reading of Scripture. Attendance at the meetings through Zoom is an option where members cannot attend in person. At the church meeting in September 2024 it was agreed to change the Constitution to allow online voting where people were attending online. The intention is that, so far as is possible, practical issues are not perceived as being separate from the spiritual

aspects of the Church. Relevant matters may be raised to the Church Members Meeting by the Leadership Team or at the request of church members. The Church Members meeting is where overall policy and key decisions of the church are determined. Although the constitution permits decisions to be made by appropriate majorities at Church Members meetings, the church generally seeks to work by consensus where possible.

6. Objectives and Activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission in December 2008.

In order to achieve the principal object which is set out above, the Church provides a variety of activities both to its membership and to the wider community generally. In loving God and living generously, our 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, by following Christ.

Our shared life – Christian worship and discipleship

Moortown Baptist Church continues to be an increasingly diverse community of Christians, drawn from neighbourhoods across Leeds and surrounding areas. We seek to apply a vision of Truth and Grace as a church together and in whatever context we find ourselves in our everyday lives. When we gather together we seek to promote Christian living, offer hospitality and equip our members.

All through this period Shelley Dring, the church's minister, took on responsibility, together with the deacons and supported by many volunteers, of compiling and delivering much of the church's output.

At the heart of this are our Sunday services, in which we share teaching, sung worship, prayer and communion. Sunday services continue to be streamed on YouTube to enable ministry to continue for those who cannot attend in person.

Prayer is a vital part of a thriving church and in the last year we have sought to make it more prominent in the life of our church. This has been evident in a number of different ways:

- 9 o'clock prayers during Lent
 - A group met every evening for 15 minutes, virtually, via a WhatsApp group to pray for the church and many other issues.
- June was designated a month of prayer and we use a guide adapted from the Church Prayer Leaders Network to guide the prayers each day.
- In July, we had a day of prayer, where the congregation were invited to pray at any time during a 24 hour period beginning at 11am on Saturday 22nd the of July and ending Sunday 23rd of July. We also had a period of time of the Saturday where we met in the building to explore prayer and worship in many different forms:
 - Using the Our Father as a model prayer
 - Collage
 - Artwork
 - Movement and breath prayer
- We now have a Sunday prayer team, which started in March 2023. The purpose of this team is on a Sunday to be available after the service to pray for anyone about anything they need.

In addition to the above, faithful ongoing prayer by individuals and in various church groups has continued.

A number of house groups and bible study groups met on a regular basis during the year, either in people's homes or in the church, for fellowship, prayer and bible study as part of their seeking to grow in faith.

YouTube Moortown Baptist YouTube channel continued to be used to stream Sunday services to enable people to "attend" who could not be present in person. This was used both by members of our own church and also by others who were seeking somewhere to worship God.

Facebook is also regularly used to communicate with members of the church and beyond about everything that is happening at Moortown Baptist Church.

Zoom Zoom meetings continued to be used in various ways to enable those to take part who could not attend activities or meetings in person. This has proved particularly useful for church meetings and some house groups.

Worship and Teaching

The teaching series on a Sunday is planned and coordinated by the Minister, with others prayerfully feeding in and delivering teaching. It is designed to be accessible and included: a series on resurrection, Jesus life and ministry in the light of the Trinity, stories and parables Jesus told in the book of Luke and the power of storytelling, Jesus journeying through Galilee and the ripples his ministry caused and what this might say to us, the book and story of Ruth, David as king – that God looks on the heart, a series about advent and the coming of Jesus into the world and our lives, developing strong roots and the importance of being connected and a Lent series about wilderness, how Jesus chose to move away from busyness and distractions to make space to hear God. On the first Sunday of the month, all ages take part in creative activities in café church and on the other Sundays this takes place both in the service for all and in a separate group next door for children. A live band is led by a worship leader each week. The worship leader chooses songs and arrangements in collaboration with the Minister. Each week they are supported by a tech team who facilitate sound and visuals including live feed, recording content and loop system.

Baptisms. There were six Baptisms of members of the church and two more are planned.

Staff . The church employed four people during the year: the Minister, a Seniors Worker, an Administrator and a young person who prepared various rooms in different parts of the building for the whole variety of activities taking place each week. The church is extremely grateful to have four such amazing employees. Without them it would not have been able to function so well.

Volunteers. In all of its activities, the church relied on volunteers to support its staff and trustees. Numerous volunteers helped with Lunch Club, Sunday services in all its aspects, the pastoral team, toddlers, small study groups, children and youth, overseas mission links, the Beacon cafe, encouraging the prayer life of the church, maintaining the building, helping with administration and compliance with the church's legal duties as a charity and employer in a whole variety of ways. Many individuals helped in a number of different aspects and the church is enormously grateful for all their help and commitment.

Outward Focus

Our local and citywide connections

We are committed to equipping one another in our daily living and work. As a church we partner with others to achieve common goals, through action, campaigning, prayer and financial support. We encourage individuals to get involved with community groups and charities and continue to host open contact groups such as a Monday morning Beacon Café and Thursday afternoon Craft Group. Specific events open to all and attended by many from across the community included Gather 2025 a worldwide event, the annual plant sale and a Christmas Steel Pans Drum event.

As a church we have continued our support for Baptists Together Home Mission. Additionally, we continued to support a range of groups including Leeds and Moortown Furniture Store, Grace Gospel Church and Pathways Counselling Service.

The church continued to offer outreach to members of the local community through its weekly drop in “Beacon” cafe every Monday morning between 10 am – 12pm. Many people (up to 50) may come on any one day. Members of the church chatted with them and they shared in a hot drink and snack. Home-made cakes were on offer! A short prayer session was held at the end for anyone wanting to stay. Prayers were offered for any name put forward and strength was requested for the coming week.

In January 2025 the church received had received a grant from Leeds City Council as part of a ‘Warm Spaces’ initiative in the city. Beacon cafe continued to be designated a Warm Space and as the church already provided this it became a natural part of our week. Everyone was welcome to come inside, get warm, and share in food and fellowship.

The craft group continued over the period and some 20+ members attended. Some brought their own work to continue, some learned new skills. Some preferred to just come to chat! A stock of wools and needles for knitting or crochet work was available. Some made cards or other crafts as requested. This weekly group also continued to be designated a “Warm Space” and again some new people came in to get warm and share in a hot drink and snack. Some have since joined the group whilst others have stopped coming as the weather improved. A record of those attending has helped members to keep a watchful eye on people and check if they are ill or away. This pastoral element has helped a lot and friendships have been formed.

The church operates what it calls the “Lords Pantry” where items of food and supplies are given to those who are struggling. It is available for anyone who approaches the church and regular donations are given by members to restock items. To the same end, the church received a further Government Household Support grants through Leeds City Council and connected agencies to enable it to support people who were struggling with the cost of living. As part of this scheme our Lords Pantry grew substantially. Up to 15 people have been helped weekly. In order to cope with the numbers requiring food the items were limited to eight per family and six per single person. We made up and provided special food hampers at Christmas which were very well received. The grant funding was also used to help towards electricity/gas costs for those who were really struggling to pay their bills. A local postmaster agreed to help us run the scheme. We provided him with the cash and numbered vouchers and he gave out electricity/gas prepayment vouchers. The use of the money was recorded and fed back to the grant provider.

Building and strengthening relationships across communities continued to be important. Organisations we were involved with included Lingfield Living Local and the Leeds Jewish Housing Association. Some of our Jewish friends regularly attended Monday Beacon Café and church services, and some of our church members regularly attended activities and lunches at the Ziff Community Centre.

The church continued its links to the Pathways Christian Counselling service, which offers counselling to all in the community through its team of professionally trained counsellors and students. The service uses the church premises for some of its counselling sessions and one of the church's trustees continued to serve on the Pathways management committee.

The church maintained its partnership with the Leeds and Moortown Furniture Store through encouraging donations of furniture. In addition, several church members were closely involved either through working for the Store or as trustees.

One of our members has continued to pastor the Ethiopian church in Leeds and the Ethiopian church continues to reach out to asylum seekers in the UK with God's love and to supply practical and spiritual support.

Our international links

The Overseas Mission Group currently meets 2 or 3 times a year to try to co-ordinate the church's support of the different overseas mission agencies supported by church members. The group includes The Minister and a Deacon and Representatives of BMS, MAF, Radio Worldwide, The Romania Group and MERF. One aim of this group is to try to keep news of overseas work before the congregation by occasional mission spots in Sunday Services.

BMS World Mission

The Church continues to channel most of its support for overseas mission, Development and Medical Work and Relief Aid, through the Baptist Missionary Society (BMS World Mission).

We have slightly increased the level of monthly financial support for BMS from general church funds. Individual giving by church members on a monthly or annual basis (including through the Birthday Scheme – inviting people to donate on their birthdays) continues to be generous, but the numbers involved have diminished and attempts to recruit new donors have failed.

During the Autumn our Medical Mission Partners working in Chad led a morning service with a challenging message highlighting the effects of Climate change on poor countries as they described unprecedented Damaging floods in the Sarah Desert! Following the Retirement of our Mission Partners in France we need to find new BMS Overseas Partners - perhaps in South Asia.

We continue to circulate regular letters from overseas workers through the Church's weekly online newsletter and through the BMS free Engage Magazine.

MAF

Members of the Church support the Mission Aviation Fellowship {MAF} in its mission of providing transportation of Church and Aid organisations to many of the most remote and needy areas of the

world. The publicity of this work has been less this year due to illness of the church MAF rep. However, individuals continue to give to MAF and to receive prayer diaries from pilots working in increasingly difficult situations,

Work with Asylum Seekers

We referred earlier to the church's links with the Ethiopian church in Leeds. In addition to that, one of our church members who pastors that church has made a number of trips to France and Belgium to give practical support and show the love of God to people in refugees' camps there.

Romania

Over the year we have continued to maintain our links with four churches in Romania and to provide financial support to their ministries. £4,350 was raised through donations and other activities including a successful strawberry cream tea.

As a result we were able to send £4,300 to Romania this year which was used to support summer camps for young people from churches in Cluj, Cserefalva and Udvarhely. We also supported an outreach to a church in a deprived gypsy community as well as providing assistance for needy people and bursaries for some students. In addition, we sent £2,000 donated by church members to Manastur church in Cluj for their continued work in supporting Ukrainian refugees.

Two visits to Romania by members of Moortown church took place during the year including two people for whom it was their first visit. The visit in February was mainly to Udvarhely and the husband and wife pastors who previously spent time at our church in Leeds. The three people who visited in September spent time in Cluj and Manastur church visiting the gypsy church we support and a Christian centre in the mountains. They also stayed in Cserefalva and visited Udvarhely as well as some tourist sites.

In addition, there is regular communication between our churches, including updates for the congregation as a whole. Communication also takes place on an individual basis as part of the friendships that have developed over the years.

WEC International

The Church continues to support (through an annual donation and regular giving by individuals) the work of two of our members working with Radio Worldwide (WEC International). Chris continues to serve as a full-time missionary, while Bela is retiring from WEC, while continuing to work in Christian ministry as a volunteer. This includes ministering to women and girls in Sri Lanka, training them in skills to make them self-sufficient by generating funds using vocational skills. Bela is also seeking to help hospital chaplains by visiting and encouraging patients spiritually in hospitals.

Chris' work is carried out in two main ways.

Firstly, by running training courses by travelling to different countries and also online on Zoom in the use of radio and other social-media for Christian work – most notably in African countries.

Secondly by producing an audio and video, Christian Thought for the Day, in Hindi, which is distributed via radio stations in India, Australasia, Fiji etc, and also through social media to thousands of Hindi speaking people online in India and other countries.

In these ways we continue to witness, in words, service and actions, to the truths of the Good News of Jesus Christ for the wider world.

Sri Lanka

Two people from MBC went out in February to Sri Lanka to a refuge run by the Women's Development Centre in Kandy. The refuge is for girls who have suffered gender-based violence and have fled there for safety. Krys Gadd one of our deacons, has had connections with the charity since 2019 and this was her second visit.

The two people from MBC funded themselves to go and stay in Kandy and money was also raised to take out to the refuge. Monies raised from a tabletop sale and other events helped with not only with the running costs of the refuge but several other projects.

One weaving project was to make a bag from recycled fabric and another to make reusable nappies for the babies in the refuge. The sewing teacher knows how to make them now and will teach the girls how to sew them. A third project which involved learning to crochet a bag from cotton yarn was also a huge success.

The trip went really well. Prayers really made all the difference – no delays, illnesses, mishaps or even insect bites. Tea towels made by some of the girls have been brought back and sold to raise nearly £500 so far.

Children and Young People

On Sunday mornings, except when there is cafe church, a faithful group of volunteers have taken children and young people into an adjoining room where they have carried out a range of teaching and activities on the same theme as is being followed in church. The children have then usually shared with the whole congregation what they have learnt and been doing.

Toddlers

Stepping Stones Parent and Toddler Group was started in April 2022 following Lockdown for people in the local community. The group meets once a week during term time on Tuesday mornings. The group is an opportunity for children to explore, play and mix with other young children. For parents and carers' the group offers a chance to socialise in a relaxed environment, build friendships, and

share worries and concerns within a trusted group. Attendees include Mums, a few Dads and a significant number of grandparents who are caring for grandchildren while parents are at work.

Stepping Stones is run entirely by a team of dedicated volunteers from the church who are DBS checked. The volunteers aim to offer a safe and stimulating environment for the children who attend, and to offer friendship, care, support, understanding and acceptance to all the families who attend. Above all the volunteers seek to demonstrate the Love of God to all who attend through the care and friendship they offer. Activities within the group include craft activities, messy play, role play opportunities, construction play, and physical activities. The weekly session ends with everyone coming together for a joint singing time together.

Initially the group met together in one large room in the church. As the group has become more popular and numbers have increased Stepping Stones has now expanded to utilise 3 rooms of the church. The initial large toddler room, the sports hall for physical activities and a third room as a “quiet room” for those wanting a more relaxed environment. There is also opportunity to use an outdoor secure gated area in the better weather. Parents/ carers and their children are able to move between the rooms and the outside area as they choose.

Stepping Stones makes a nominal charge per family per session to cover the cost of resources and drinks and snacks. However, no family is excluded if they are unable to pay.

Stepping Stones group started with a small number of families, but the numbers continue to grow with around 30 families each session, mainly due to word of mouth, and the group continues to be very popular.

Just before Christmas, the group offered a toddler friendly interactive Nativity in the afternoon. The youth within the church were actively involved in the making of the Nativity story by acting, singing or music making. The nativity was open to all the toddlers who attend and their families, along with the wider church family and local community. This was a very successful event that we hope to repeat again in the future.

Youth

Introduction

It's been another interesting and encouraging year for the youth groups that meet in church on a Sunday night. We have continued to run 2 groups (split by age) and have a regular core of youth who come each week. Whilst we as leaders can see some great things happening, we are also aware of the need for some support to help us widen the reach and impact of the youth ministry. A member of staff dedicated to reaching youth would be a superb and would allow us to reach more youth who are not yet part of the church family, as well as being available at other times during the week.

It's been great this year to welcome two new regular volunteers (Ruth Berry and Pete Argyle) as well as one of the older youth making the commitment to get baptised! We continue to trust God's leading and are committed to this essential ministry.

Younger age group

We continue to meet alongside the older age group, but we use the meeting area for the video input and bible study, the pool table and table tennis table in the lounge, along with the sports hall and kitchen for our drink and snack break.

Pete has joined us this year and is showing the youth a thing or two about playing pool as well as prayer!

Our numbers have ranged between 6 and 14 youth this year, but we usually have about 10 that come most weeks. The Rock Solid sessions provided by Youth For Christ are a good basis for our group but sometimes they are aimed at larger numbers so we often adapt the activities. Each week we ask the youth to read the verses from the bible passages being studied, we watch the 'video talk' they provide and have the opportunity to discuss these. A quick snack break then gives us time to socialise followed by a response activity. 8pm usually comes round too quickly!

This year has seen new people come to us and we feel incredibly lucky to be leading the younger group in their journey with Christ.

Older age group

The numbers in the older group have fluctuated this year – and this will change again after the summer, when some of the younger group 'move up'. Whilst some of the youth are very committed and are regulars, we have some who are more sporadic. Whilst this can make planning a little harder, God is good and the conversations we are able to have as we read and study the bible have been great. Over the course of the year we have looked at the book of James, the story of Joseph and have spent time considering how the stories of old have relevance today. In addition, we have had many conversations about how the challenges in the world today can be shaped and influenced by faith or even how they might challenge our belief systems, causing us to re-evaluate what we thought we knew! The youth join in with these and are confident to not only ask questions of and challenge each other, but feel quite comfortable challenging the leaders too

We have also had several social nights (lots of them over Christmas) and are in early stage planning for trips and calendar events for the next year. That said, we were very encouraged when the youth asked for more time to be spent studying the bible!

Seniors

Our Seniors Worker worked alongside a team of over 20 volunteers who supported her in her work with seniors.

The Lunch Club met weekly during term time with a summer special in August, a multi- generational event with our Youth Group and two outings for lunch. There are up to 24 Lunch Club members aged from their 60's to 90's who normally attend. A fresh meal was cooked onsite each week and a variety of activities took place.

The monthly midweek worship service continued to flourish with an average of 30 people meeting together. It was attended by a mixture of people from lunch club, from church and some with little connection with either.

The Seniors Worker and volunteers stayed in touch with members by telephone when they were absent from the group through illness or other issues and through the school holidays.

The Seniors Worker continued to signpost to or liaise with other organisations as appropriate to help people's particular needs and requests.

The Management Committee continued to meet during the year to plan and oversee the running of Lunch Club.

The Seniors Worker offered Dementia Awareness Training on an informal basis to groups within the church.

7. Pastoral Care

The church is committed to the pastoral care of its members and those connected with it and has a Pastoral Care Team (PCT) and a volunteer Team Leader. Pastoral care is one of the 5 key areas of ministry and gives opportunity for many people to be involved in the life of the church. The church has continued to develop and offer quality pastoral care under the leadership of the Minister, Shelley Dring, and the Leadership Team of the church, with the support, involvement, and advice of our Designated Leaders for Safeguarding, as required. The Pastoral Care Team Leader meets as required with the Minister to review and to share needs within the fellowship.

The priority of the PCT has been to maintain contact, connection and communication with people in the church, and those connected with it. The team has been involved with individuals and families offering precise, targeted and consistent support, with the emphasis of our involvement being confidentiality. Our ability to offer a wide range of support to members and friends has of late been limited by the reduction in numbers of the team and in some cases their own health needs. In this situation, much of the support has been given through the Home Groups and Bible Study Groups that are operating well in the fellowship. Groups such as Lunch Club for senior members, Mums and Toddler Group, Safe Spaces Beacon Café, Craft Group and Wednesday Worship have successfully grown to offer a wide range of support to both church and community.

The church has a Prayer Team who are available after service every Sunday morning, led by our Minister and a Member of the Leadership Team, with a trained and supported team of church members, offering specific prayer for those who seek this support and help. The PCT are also committed to praying for individuals and families, and the confidential WhatsApp Group Prayer link is well established. Specific prayer requests are shared in the group and are held in the strictest confidence.

A Baptist Union Level 3 Safeguarding Training course was attended by one of the Leadership Team and three members of church in group leadership

Our Church Administrator, who is often the first point of contact for pastoral care, attended completed a Risk Assessment and Mental Health Awareness course.

8. Health and Safety / Facilities / Data Protection

Our Health and Safety Policy and Practice was monitored by the Health & Safety Deacon working alongside a dedicated Health & Safety team supported by our church administrator. A recent visit by the Health & Safety Executive found Moortown Baptist Church to be fully compliant with their practices and procedures and the building was deemed a safe place to be.

The church has an agreed GDPR policy and privacy statement and is registered with the Information Commissioner's Office.

An inspection by the Food Hygiene inspector in April 2024 awarded MBC a Level 5 Food Hygiene Certificate.

9. Leadership Team and Church

During the year the Leadership Team of the deacons and Shelley Dring the minister sought to ensure the continuing ministry and mission of the church. They met approximately fortnightly to pray and discuss a full range of issues.

The deacons, as well as all being committed Christians, brought a range of skills to their roles as trustees, including media, education, coaching, training, childcare, health, accountancy, construction and business.

A continuing focus for the church was on strengthening relationships to build a community centred on Christ. Our congregation grew gradually in numbers as they sought to continue to grow in their Christian faith.

10. Online and electronic communications

The continued use of our website (www.moortownbaptistchurch.org.uk) together with a weekly online E newsletter has more or less guaranteed that MBC is served not simply with a fresh face to face look but also vibrant online news. It has helped to keep families in touch with what the church is doing and the website currently holds a library of many hundreds of stored items all of which can be easily traced and downloaded.

The weekly newsletter, which the Minister has emailed out to all those on the church's email address list, included a message in which she shared thoughts on our Christian lives and faith and also set out information about what was happening in the coming week and where appropriate further ahead. For those without email and who wished to receive news, a printed version was photocopied and either hand delivered or posted out. Further copies were available at the Sunday service for anyone to collect.

11. Future Plans

As we move from one financial year to another, Moortown Baptist Church's main focus will be to continue to try and discern what God wants from us and for us and for those we have yet to meet.

We will continue to pray and to seek to put Jesus at the centre of everything we do. We will continue to offer pastoral support where needed via our dedicated pastoral team.

We will continue to be outward looking by offering outreach to our local community (Beacon cafe, Seniors, Toddlers, support for those struggling financially through the Lords Pantry and external funding), across our wider city (Grace Gospel Church, Leeds and Moortown Furniture store,

Pathways Counselling service) and supporting mission across the world (for example BMS and WEC). In short, we aim to continue to be Christ to our neighbours both near and far.

12. Financial Review

The Church continues to raise the funds needed to carry out its activities primarily through voluntary giving from within its own membership and congregation, from our charitable activities and from tax refunds through the Gift Aid scheme. The Church is intensely grateful for the continuing generous giving of its membership.

The year saw an increase in unrestricted income for the church compared with the previous year of £6,830 (after allowing for a legacy of £10,000 in 2023/24). Offsetting that was an increase in unrestricted expenditure of £826. There was a surplus in year in unrestricted funds of £10,050.

Unrestricted funds at the beginning of the year were £68,398 and the surplus above meant that unrestricted funds at the end of the year amounted to of £78,448. Total funds amounted to £282,931 (2024 £276,008). The church was able to make grants during the year of £29,660 to individuals and other organisations.

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 will continue to report the ongoing financial situation to the whole church.

13. Reserves

The Trustees have established a Reserves Policy to hold six months' worth of running costs, equivalent to about £65,000 based on unrestricted running costs. At March 2025 unrestricted reserves stand at £78,448 as described above.

The trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with anticipated ongoing income, to enable the church to function effectively in the coming year. The reserves at March 2025 exceed six months' worth of running costs and will be closely monitored. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and plans in place to minimise these risks.

14. Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2022.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

15.Approval

This report was approved by the Trustees at their meeting on 9th June 2025 and signed on their behalf by:



Geoff Fennell (Treasurer and Trustee)



Claire Taylor (Deacon and Trustee)

Moortown Baptist Church Annual Accounts Year Ended 31 March 2025

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 15

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2025 on pages 3 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

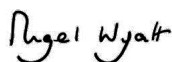
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

Statement of Financial Activities for the year ended 31 March 2025

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	131,070	-	17,891	-	148,961	170,998
Charitable activities	6	7,602	-	-	-	7,602	5,978
Grants	7	-	-	6,269	-	6,269	12,344
Investments	8	2,415	-	-	-	2,415	3,258
Total		<u>141,087</u>	<u>-</u>	<u>24,160</u>	<u>-</u>	<u>165,247</u>	<u>192,578</u>
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	131,037	6,525	20,762	-	158,324	162,748
Total		<u>131,037</u>	<u>6,525</u>	<u>20,762</u>	<u>-</u>	<u>158,324</u>	<u>162,748</u>
Net income/(expenditure)		10,050	(6,525)	3,398	-	6,923	29,830
Transfers between funds	17	-	-	-	-	-	-
Net movement in funds		<u>10,050</u>	<u>(6,525)</u>	<u>3,398</u>	<u>-</u>	<u>6,923</u>	<u>29,830</u>
Total funds brought forward		<u>68,398</u>	<u>70,595</u>	<u>11,824</u>	<u>125,191</u>	<u>276,008</u>	<u>246,178</u>
Total funds carried forward		<u>78,448</u>	<u>64,070</u>	<u>15,222</u>	<u>125,191</u>	<u>282,931</u>	<u>276,008</u>

The notes on pages 5 to 15 form an integral part of these accounts.

Balance Sheet at 31 March 2025

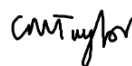
	Note	2025		2024	
		£	£	£	£
Tangible Fixed Assets	13		149,261		155,786
Current Assets					
Debtors	14	3,698		4,077	
Prepayments	14	1,408		1,358	
Cash at Bank	15	<u>130,068</u>		<u>119,983</u>	
		135,174		125,418	
Current Liabilities					
Creditors falling due within one year	16	<u>(1,504)</u>		<u>(5,196)</u>	
Net Current Assets			133,670		120,222
Net Assets	18		<u>282,931</u>		<u>276,008</u>
The funds of the charity:					
Endowment Funds	17		125,191		125,191
Restricted Funds	17		15,222		11,824
Unrestricted Funds	17		142,518		138,993
Total Funds			<u>282,931</u>		<u>276,008</u>

The notes on pages 5 to 15 form an integral part of these accounts.

These accounts were approved by the Trustees on 9th June 2025 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



Claire Taylor
Deacon and Trustee

Notes to the Accounts

1. Charitable Status

Moortown Baptist Church is a registered charity in England and Wales, number 1128960. The address of the registered office is 204 King Lane, Leeds, LS17 6AA.

The financial statements are presented in sterling (£), which is the functional currency of the Charity, and are rounded to the nearest £.

2. Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historic cost convention, 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 1 January 2019.

The following are the accounting policies which have been applied in dealing with material items:-

b) Going concern

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

c) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

Legacies are recognised when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. Entitlement is usually the earlier of the charity being notified of an impending distribution or the legacy being received. Pecuniary legacies are recognised upon grant of probate provided there is sufficient evidence of the estate's solvency. Residuary legacies are recognised when estate accounts are received or reliable estimates of value are available.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.22 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

d) Fund raising and publicity costs

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

e) Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

2. Accounting Policies (continued)

f) Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

g) Funds

Income is allocated to specific funds based on any restrictions by the donor or grant provider. Where funds are received for a particular purpose, they are classified as restricted and applied accordingly. Income which is not subject to specific restrictions is treated as unrestricted and is used in furtherance of the general objectives of the charity. Designated funds are unrestricted funds which have been set aside by the trustees for specific future purposes or projects.

h) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. These include cash at bank, short-term debtors and creditors. Financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

i) Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the balance sheet date. The key areas of estimation and judgement that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include depreciation rates and useful economic lives of tangible fixed assets.

j) Fixed Assets

The church premises are included in the balance sheet at deemed cost of £125,191, a valuation obtained on 1st January 1977, plus the cost of new windows installed in the year of account. Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £2,500 are not capitalised.

k) Depreciation

Depreciation has not been charged on the main church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the deemed cost. In addition, there is a long estimated useful life of the building and depreciation in any year would not be material. Depreciation on replacement windows and other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Replacement windows	10%
Furniture and Equipment:	20%
Computer equipment	33%

l) Pension liability

In previous years there were significant amounts due to the Baptist pension scheme. However, during the previous year the scheme announced that it was no longer in deficit. To reserve its position, it maintained the requirement for monthly deficit payments by churches at a nominal £1 per month up until October 2024. Payment of the previously stated full employer debt to the pension scheme would still be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme. However, the church's minister has now joined the scheme which means that the situation is not currently relevant and therefore there is no longer the need to account for a pension creditor.

3. Independent Examination Costs

Net income for the year is stated after charging £655 (2024; £650) for costs of independent examination.

4. Government Grants

Grants totalling £6,269 were received from Leeds City Council and via Leeds City Council approved organisations to help support households with food and energy costs and to support the church in providing a warm and welcome space (2024: £12,344).

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Offerings	109,135	-	15,035	-	124,170	147,368
Tax Refunds	21,935	-	2,856	-	24,791	23,630
Totals	131,070	-	17,891	-	148,961	170,998
Total by Fund 2024	135,021	-	35,977	-	170,998	

2024 General Funds offerings included a £10,000 legacy

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Room Hire	5,305	-	-	-	5,305	4,420
Toddlers	1,806	-	-	-	1,806	1,370
Other	491	-	-	-	491	188
Totals	7,602	-	-	-	7,602	5,978
Total by Fund 2024	5,978	-	-	-	5,978	

7. Income from grants

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£	£
Household Support	-	-	5,450	-	5,450	5,750
Warm & Welcome Space	-	-	819	-	819	750
Digital Hub	-	-	-	-	-	5,701
Grit Bin	-	-	-	-	-	143
Totals	-	-	6,269	-	6,269	12,344
Total by Fund 2024	-	-	12,344	-	12,344	

8. Income from Investments

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Interest:						
Yorkshire Baptist Account	1,057	-	-	-	1,057	1,856
Baptist Union	1,358	-	-	-	1,358	1,402
Totals	2,415	-	-	-	2,415	3,258
Total by Fund 2024	3,258	-	-	-	3,258	

9. Expenditure on Charitable Activities

	Direct Activities £	Grant Funding (note 11) £	Support Costs (note 10) £	Total 2025 £	Total 2024 £
Ministry, Fellowship & Outreach	61,382	29,659	48,135	139,176	144,491
Childrens & Toddlers Work	1,169	-	618	1,787	2,074
Youth	150	-	79	229	-
Seniors Work	11,206	-	5,925	17,131	16,183
Totals	73,907	29,659	54,757	158,323	162,748

Restricted funds included above are:

	Direct Activities £	Grant Funding (note 11) £	Total 2025 £
Ministry, Fellowship & Outreach	3,186	17,576	20,762
Totals	3,186	17,576	20,762

10.Support costs

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Administrator	13,485	-	-	-	13,485	12,536
Printing, Stationery, Telephone	1,616	-	-	-	1,616	1,524
Governance Costs	650	-	-	-	650	1,166
Buildings Costs	27,082	-	-	-	27,082	30,824
Depreciation	-	6,525	-	-	6,525	6,525
Other Costs	5,399	-	-	-	5,399	5,946
Totals	48,232	6,525	-	-	54,757	58,521
Total by Fund 2024	51,996	6,525	-	-	58,521	

11.Grant Funding

Recipient	General Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
BMS World Mission	4,310	2,051	-	-	6,361	6,245
Caring for Life	-	612	-	-	612	809
Grace Gospel Church	1,961	-	-	-	1,961	1,870
Household Support Fund	-	3,917	-	-	3,917	7,264
Leeds & Moortown Furniture Store	431	1,423	-	-	1,854	410
Lingfield Living Local	-	-	-	-	-	500
MAF	431	1,499	-	-	1,930	1,410
MBC Romania Fund	-	2,734	-	-	2,734	3,075
MBC Romania Fund (Ukraine)	-	2,001	-	-	2,001	2,262
Pathways Counselling	431	-	-	-	431	410
Radio Worldwide	1,260	1,952	-	-	3,212	2,650
Love Gospel Mission International	-	1,050	-	-	1,050	625
Personal gifts to deacons	-	247	-	-	247	281
YBA Home Mission	3,260	-	-	-	3,260	3,110
Other	-	90	-	-	90	76
Totals	12,084	17,576	0	0	29,660	30,997
Total by fund for 2024	11,745	19,252	0	0	30,997	

11. Grant Funding (continued)

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Household Support Fund – Government grants distributed in Leeds via Leeds Community Anchor Network to fund direct support to people struggling to pay for essentials such as food and energy
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Lingfield Living Local – an organisation that works with people in local socially and economically disadvantaged communities
- MAF – Mission Aviation Fellowship flies pastors and relief and medical workers and their necessary supplies into otherwise difficult to reach parts of the world
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Pathways Counselling – a professional counselling service previously part of the church
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Love Gospel Mission International – Works with refugees in France and Belgium, sharing the gospel and providing material support
- Personal Gifts to Deacons – private gifts for deacons from within the church membership
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives
- Other – for 2024/25 support for a women's refuge in Sri Lanka

12. Staff costs and Trustees expenses

	2025	2024
All Staff	£	£
Salaries	71,110	67,131
Social Security Costs	946	329
Pension Costs - Current	5,040	4,725
Pension costs - deficit contributions	7	12
Other Costs	1,352	1,084
Totals	78,455	73,281
The average number of employees during the year was:	4	4
The full time equivalent number of staff was:	1.9	2.0

No employee received emoluments in excess of £60,000 during the year (2024 none). None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2024 none). The minister as a trustee received remuneration in respect of her employment providing services as Minister:

Minister remuneration	2025	2024
	£	£
Salaries	47,200	44,279
Social Security Costs	824	277
Pension Costs	3,649	3,428
Other Costs	951	830
Totals	52,624	48,814

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2025 is £20,913 (2024: £28,460).

Four (2024: three) trustees incurred reimbursable out of pocket expenses totalling £2,297 (2024: £3,786) towards the day to day running of the charity.

The key management personnel comprises the Trustees and the Minister. The total cost of the key management personnel of the Charity during the year was £52,624 (2024: £48,814).

13. Tangible Fixed Assets

	Church Premises	Building Improvements	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
1 April 2024	125,191	8,988	28,132	162,311
Additions	-	-	-	-
Disposals	-	-	-	-
31 March 2025	125,191	8,988	28,132	162,311
Depreciation				
1 April 2024	-	899	5,626	6,525
Additions	-	899	5,626	6,525
Disposals	-	-	-	-
31 March 2025	-	1,798	11,252	13,050
Net Book Value				
31 March 2025	125,191	7,190	16,880	149,261
31 March 2024	125,191	8,089	22,506	155,786

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (at June 2024) is £3,101,594.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2025	2024
	£	£
Gift Aid Recoverable	3,108	4,077
Prepayments	1,408	1,358
Other debtors	590	-
Totals	5,106	5,435

15. Bank and cash balances

	2025	2024
	£	£
Cash at Bank and In Hand	58,708	51,038
Yorkshire Baptist Account	28,507	27,450
Baptist Union Short Term Deposits	42,853	41,495
Totals	130,068	119,983

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
General Accruals	1,504	5,196
Totals	1,504	5,196

17. Funds

	1 April 2024	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2025
	£	£	£	£	£	
Endowment Funds						
Endowment Funds	125,191	-	-	-	-	125,191
Restricted Funds						
Restricted Funds:						
Donations for specific grants	4,491	19,894	(17,576)	-	-	6,809
Lords Pantry	935	2,410	(1,538)	-	-	1,807
Donations for specific expenditure	6,398	1,856	(1,648)	-	-	6,606
Total restricted funds	11,824	24,160	(20,762)	-	-	15,222
Unrestricted Funds						
Designated Funds:						
Building Fund	30,000	-	-	-	-	30,000
Legacies Projects Fund	10,000	-	-	-	-	10,000
Capital Fund	30,595	-	(6,525)	-	-	24,070
	70,595	-	(6,525)	-	-	64,070
General Funds	68,398	141,087	(131,037)	-	-	78,448
Total Unrestricted Funds	138,993	141,087	(137,562)	-	-	142,518
Total Funds	276,008	165,247	(158,324)	-	-	282,931

Restricted Funds

These are comprised of donations and grants made to the church for a specific purpose and include the following:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet
- Donations for specific expenditure and Children's and Youth Work Fund; where donations or grants have been given to enable the church to make specific purchases or carry out specific works

17. Funds (continued)

Designated Funds

Building Fund

The Trustees and the Church Members Meeting designated an amount of £30,000 during 2023/24 for possible future capital spend on major building maintenance and improvements.

Legacies Projects Fund

During 2023/24 a legacy of £10,000 was received, which the Trustees and the Church Members Meeting agreed to designate towards unspecified future projects.

Capital Fund

This fund represents the depreciated value of those tangible assets subject to depreciation in the Accounts which cannot be disposed of without limiting the scope of the Church's activities.

There were no transfers between funds during 2024/25. Transfers in 2023/24 were:

	General Funds £	Designated Funds £	Restricted Funds £
For future spend on major building maintenance and improvements	(30,000)	30,000	
Legacy receipt allocated towards unspecified future projects	(10,000)	10,000	
Transfer of fixed assets purchased during the year	(20,215)	20,215	
Transfer of fixed assets purchased during the year		16,905	(16,905)
Tithe – transfer to Lords Pantry	(225)		225
Miscellaneous	(149)		149
Total	(60,589)	77,120	(16,531)

18. Analysis of net assets between funds

	Fixed Asset £	Net Current Assets £	Total £
At 31 March 2025			
Endowment Funds	125,191	-	125,191
Restricted Funds	-	15,222	15,222
Designated Funds	24,070	40,000	64,070
General Funds	-	78,448	78,448
Totals	149,261	133,670	282,931
At 31 March 2024			
Endowment Funds	125,191	-	125,191
Restricted Funds	-	11,824	11,824
Designated Funds	30,595	40,000	70,595
General Funds	-	68,398	68,398
Totals	155,786	120,222	276,008

19. Baptist Ministers Pension Scheme

The Church is a participating employer in the Baptist Pension Scheme ("the Scheme"), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme, previously known as the Baptist Ministers Pension Fund, started in 1925. At the beginning of the financial year, the scheme comprised of a defined benefits scheme which was closed to future accrual on 31 December 2011 and a defined contribution plan which was opened in January 2012. The assets of the Scheme are held separately from those of the Employer and the other participating employers.

For the current financial year, the pension provision for members of the Scheme is being made through the Defined Contribution (DC) Plan. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. Furthermore, members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

In October 2024, the insurance company Just Group completed a buy out of the liabilities of the closed defined benefit scheme. From that date any remaining liability of the participating scheme members to defined benefit scheme ceased and the £1 per month deficit contributions payable by the participating employers which were agreed in the recovery plan approved in August 2022 also ceased from that date. Administration of the closed defined benefit scheme transferred from the pension trustees to Just Group from that date.

The Minister is eligible to join the Scheme and has chosen to do so.

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The present value of the agreed deficit contributions were immaterial at the beginning of the financial year and were fully extinguished once buy out was completed by Just Group in October 2024.

The total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-25	31-Mar-24
Contributions to DC scheme for current employees	£2,189	£2,057
Deficit contributions	£7	£12
Administration Costs	£1,460	£1,371
	£3,656	£3,440

20. Funds Received as an Agent

During the year the church received a number of donations from church members that were given confidentially as gifts for specific individuals and which were passed on in accordance with the donors' wishes. The money received and passed on in this way totalled £900 but is not included in either the income or expenditure in these accounts. Included in this total was £300 given for the minister and related persons.

21. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA). The church made donations to the following related charities: YBA Home Mission Fund - £3,260 (2024 £3,110) of which £3,260 (2024: £3,110) was from general funds. A close family relative of a trustee received £423 for work done.

22. Statement of financial activities comparative note

		General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2025
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies		135,021	-	35,977	-	170,998	148,961
Charitable activities		5,978	-	-	-	5,978	7,602
Grants		-	-	12,344	-	12,344	6,269
Investments		3,258	-	-	-	3,258	2,415
Total		144,257	-	48,321	-	192,578	165,247
Expenditure on:							
Costs of generating funds							
Charitable activities		130,211	6,525	26,012	-	162,748	158,324
Total		130,211	6,525	26,012	-	162,748	158,324
Net income/(expenditure)		14,046	(6,525)	22,309	-	29,830	6,923
Transfers between funds	17	(60,589)	77,120	(16,531)	-	-	-
Net movement in funds		(46,543)	70,595	5,778	-	29,830	6,923
Total funds brought forward		114,941	-	6,046	125,191	246,178	276,008
Total funds carried forward		68,398	70,595	11,824	125,191	276,008	282,931

MOORTOWN BAPTIST CHURCH

England & Wales - Charity number 1128960

Accounts



Annual Report 2023 - 2024

Annual Report for 2023-24

Moortown Baptist Church

1. Statutory Information

Registered Address

204 King Lane, LEEDS, LS17 6AA.

Charity Registration Number: 1128960

Trustees

Mr Andy Berry (Appointed March 2024)

Dr Phil Commons (Appointed September 2021)

Mrs Shelley Dring (Minister – appointed July 2022)

Mr Geoff Fennell (Appointed March 2021)

Mrs Krystyna Gadd (Appointed February 2023)

Mr Zac Mwanje (Appointed September 2021)

Mrs Karen Ross (Until March 2024)

Mrs Mandy Russell (Appointed March 2024)

Mr Rod Russell (Appointed February 2023)

Mr John Sherbourne (Until March 2024)

Mrs Diane Sunter (Appointed September 2021)

Dr Claire Taylor (Appointed March 2024)

Property Trustees

The Baptist Union Corporation Limited /

The Yorkshire Baptist Association (Incorporated)

Baptist House

129 Broadway

DIDCOT

Oxfordshire

OX11 8RT

Bankers

Virgin Money Bank

Yorkshire Baptist Association Trust Fund

Baptist Union

Independent Examiner

Wyatt & Co Chartered Accountants,

125 Main St,

Garforth,

Leeds

LS25 1AF

2. Annual Report for 2023/24

The trustees present their Annual Report and financial statements for the year to 31st March 2024.

3. Charitable Object

Moortown Baptist Church (MBC) is governed by a Constitution which states that the principal purpose of the Church 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/or other parts of the world. The Church occupies premises which are held by the Baptist Union Corporation Ltd, on Trust which are entirely compatible with the above object.

4. Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, and in particular the guidance for charities for the advancement of religion. The Church proclaims the Gospel of Jesus Christ.

This benefit is available to all who come into contact with the Church in any way.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

5. Organisation Structure and Decision making processes

Members of the Church are accepted in accordance with the Constitution which requires them to have been baptised on their profession of faith in Jesus Christ, or (at the discretion of the Church Members meeting) on their own public profession of faith in Jesus Christ.

Governance of a local Baptist church is achieved through the Church Members meeting together to consider matters related to the life and work of the church. Local Baptist churches nevertheless appoint individuals to responsibilities within the church, so its mission can be advanced through the effective and deliberate sharing of tasks, within a framework of mutual accountability.

In accordance with the constitution, deacons have been appointed by the Church Members Meeting, who for 2023/24 together with the minister Shelley Dring (also appointed by the Church Members meeting) have formed the church Leadership Team and shared the responsibility for the church's mission and pastoral care. Eight individuals have served as deacons during the course of 2023/24 with another three appointed at the very end of the year. The deacons and minister are together the charity trustees of the church, responsible for governance and administration of the charity. All church members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Church Members meeting usually takes place up to six times per year and is where matters affecting the life and activities of the church are discussed in the context of worship, including prayer and the reading of Scripture. Attendance at the meetings through Zoom is an option where members cannot attend in person. The intention is that, so far as is possible, practical issues are not perceived as being separate from the spiritual aspects of the Church. Relevant matters may be

raised to the Church Members Meeting by the Leadership Team or at the request of church members. The Church Members meeting is where overall policy and key decisions of the church are determined. Although the constitution permits decisions to be made by appropriate majorities at Church Members meetings, the church generally seeks to work by consensus where possible.

6. Objectives and Activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission in December 2008.

In order to achieve the principal object which is set out above, the Church provides a variety of activities both to its membership and to the wider community generally. In loving God and living generously, our 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, by following Christ.

Our shared life – Christian worship and discipleship

Moortown Baptist Church continues to be an increasingly diverse community of Christians, drawn from neighbourhoods across North and North East Leeds. We seek to apply a vision of Truth and Grace as a church together and in whatever context we find ourselves in our everyday lives. When we gather together we seek to promote Christian living, offer hospitality and equip our members.

All through this period Shelley Dring, the church's minister, took on responsibility, together with the deacons and supported by many volunteers, of compiling and delivering much of the church's output.

At the heart of this are our Sunday services, in which we share teaching, sung worship, prayer and communion. Sunday services continue to be streamed on Youtube to enable ministry to continue for those who cannot attend in person.

Prayer is a vital part of our church and it has become increasingly more evident in our interactions on Sundays and at other times. In July 2023 we held a day of prayer in the building, which involved around 50 people at various times during the day. Every Sunday there is a prayer team available after the service, for anyone requiring one to one prayer. This year, in Lent we had a group again that met every evening at 9 o'clock for 15 minutes, virtually via a WhatsApp group, to pray for the church and many other issues. Beacon café on a Monday is a place where many people in need and part of the nearby community come in and use the Lords Pantry. There have been some significant moments of prayer from some of the people coming to the Lords Pantry.

In addition to the above, faithful ongoing prayer by individuals and in various church groups has continued.

A number of housegroups and bible study groups met on a regular basis during the year, either in people's homes or in the church, for fellowship, prayer and bible study as part of their seeking to grow in faith.

Youtube. Moortown Baptist youtube channel continued to be used to stream Sunday services to enable people to "attend" who could not be present in person. This was used both by members of our own church and also by others who were seeking somewhere to worship God.

Facebook is also regularly used to communicate with members of the church and beyond about everything that is happening at Moortown Baptist Church.

Zoom. Zoom meetings continued to be used in various ways to enable those to take part who could not attend activities or meetings in person. This has proved particularly useful for church meetings and some housegroups.

Worship and Teaching .The teaching series planned by the Minister, supported by others, was designed to be accessible and included: Journeying with Jesus, Epiphany moments, being transformed and renewed, Ezra and Nehemiah, “Hope in the Ruins”, Comfort and Joy, an Advent and Christmas series, God’s voice and hearing his call, , decreasing and increasing and God providing in the wilderness. All ages took part in creative activities and this has continued. A supporting team led worship each week including choosing songs and another team provided technical support including recording content.

Easter Sunday and Baptisms. The service on Easter Sunday included the baptisms of three members from our church and also of several from Grace Gospel Church, the Ethiopian church pastored by one of our members. In addition the service included both worship lead by our own team and from a group from Grace Gospel Church, singing in their own language.

Staff . The church employed four people during the year: the Minister, a Seniors Worker, an Administrator and a young person who prepared various rooms in different parts of the building for the whole variety of activities taking place each week. The church is extremely grateful to have four such amazing employees. Without them it would not have been able to function so well.

Volunteers. In all of its activities, the church relied on volunteers to support its staff and trustees. Numerous volunteers helped with Lunchclub, Sunday services in all its aspects, the pastoral team, toddlers, small study groups, children and youth, overseas mission links, the Beacon cafe, encouraging the prayer life of the church, maintaining the building, helping with administration and compliance with the church’s legal duties as a charity and employer in a whole variety of ways. Many individuals helped in a number of different aspects and the church is enormously grateful for all their help and commitment.

Outward Focus

Our local and citywide connections

We are committed to equipping one another in our daily living and work. As a church we partner with others to achieve common goals, through action, campaigning, prayer and financial support. We encourage individuals to get involved with community groups and charities and continue to host open contact groups such as a Monday morning Beacon Cafe. Specific events open to all and attended by many from across the community included the annual plant sale and a special meal to celebrate the King’s coronation.

As a church we have continued our support for Baptists Together Home Mission. Additionally, we continued to support a range of groups including Leeds and Moortown Furniture Store, Grace Gospel Church and Pathways Counselling Service.

The church continued to offer outreach to members of the local community through its weekly drop in “Beacon” cafe every Monday morning between 10 and 12. Many people (up to 50) may come on any one day. Members of the church chatted with them and they shared in a hot drink and snack. Home-made cakes were on offer! A short prayer session was held at the end for anyone wanting to stay. Prayers were offered for any name put forward and strength was requested for the coming week.

In January 2023 the church received had received a grant from Leeds City Council as part of a ‘Warm Spaces’ initiative in the city. Beacon cafe continued to be designated a Warm Space and as the church already provided this it became a natural part of our week. Everyone was welcome to come inside, get warm, and share in food and fellowship.

The craft group continued over the period and some 20+ members attended. Some brought their own work to continue, some learned new skills. Some preferred to just come to chat! A stock of wools and needles for knitting or crochet work was available. Some made cards or other crafts as requested. This weekly group also continued to be designated a “Warm Space” and again some new people came in to get warm and share in a hot drink and snack. Some have since joined the group whilst others have stopped coming as the weather improved. A record of those attending has helped members to keep a watchful eye on people and check if they are ill or away. This pastoral element has helped a lot and friendships have been formed.

The church operates what it calls the “Lords Pantry” which is a stock of food and supplies which can be given to those who are struggling. It is available for anyone who approaches the church and regular donations are given by members to restock items. To the same end, the church received Government Household Support grants through Leeds City Council and connected agencies to enable it to support people who were struggling with the cost of living. As part of this scheme our Lords Pantry grew substantially. The stock was moved from a small cupboard to a larger, more accessible space in the office to allow the administrator to easily access the goods. Up to 25 people have been helped weekly. In order to cope with the numbers requiring food the items were limited to eight per person. We made up and provided special food hampers at Christmas which were very well received. The grant funding was also used to help towards electricity costs for those who were really struggling to pay their bills. A local postmaster agreed to help us run the scheme. We provided him with the cash and numbered vouchers and he gave out electricity prepayment vouchers. The money lasted quite a while and provided a small help for some desperate people. The use of the money was recorded and fed back to the grant provider.

Building and strengthening relationships across communities continued to be important. Organisations we were involved with included the Queenshill Gardeners Project, Lingfield Living Local and the Leeds Jewish Housing Association. Some of our Jewish friends regularly attended Monday Beacon Café and church services, and some of our church members regularly attended activities and lunches at the Ziff Community Centre.

The church continued its links to the Pathways Christian Counselling service, which offers counselling to all in the community through its team of professionally trained counsellors and students. The service uses the church premises for some of its counselling sessions and one of the church’s trustees continued to serve on the Pathways management committee.

The church maintained its partnership with the Leeds and Moortown Furniture Store through encouraging donations of furniture. In addition, several church members were closely involved either through working for the Store or as trustees.

One of our members has continued to pastor the Ethiopian church in Leeds and the Ethiopian church continues to reach out to asylum seekers in the UK with God's love and to supply practical and spiritual support.

Our international links

The Church has re-built an Overseas Mission Group, currently meeting 2 or 3 times a year to try to co-ordinate the church's support of the different overseas mission agencies supported by church members. The group includes The Minister and a Deacon and Representatives of BMS, MAF, Radio Worldwide and The Romania Group. One aim of this group is to try to keep news of overseas work before the congregation by monthly mission spots in Sunday Services. This was something we did in the past, but so far, in the time since the pandemic, we have not succeeded in establishing a regular pattern. This is a work in progress.

BMS World Mission

The Church continues to channel most of its support for overseas mission, development and Medical work and Relief Aid, through the Baptist Missionary Society (BMS).

We have maintained the level of monthly financial support for BMS from general church funds. Individual giving by church members by monthly, annual and special appeals continues to be generous, as does support of the Birthday Scheme. However, the number of such individual givers has declined, and the total of giving has reduced and not kept up with inflation.

During the Autumn we were able to again welcome our Medical mission Partners from Chad to a well-attended lunch, followed by a very interesting presentation and question and answer session.

Our other BMS Mission Partners who have been working in ministry in France for over 30 years also made a weekday visit to our church café. They informed us of their coming retirement in Autumn 2024. As they will be initially settling in Yorkshire, we hope to see more of them and to look for another Partnership with BMS workers overseas.

We continue to circulate regular newsletters from BMS overseas workers through the church's online newsletter and website and through the BMS Engage Magazine.

MAF

Members of the Church support the Mission Aviation Fellowship (MAF) in its mission of providing transportation of Church and Aid organisations to many of the most remote and needy areas of the world. The publicity of this work has been less this year due to illness of the church MAF rep. However, individuals continue to give to MAF and to receive prayer diaries from pilots working in increasingly difficult situations,

Work with Asylum Seekers

We referred earlier to the church's links with the Ethiopian church in Leeds. In addition to that, one of our church members who pastors that church has made a number of trips to France and Belgium to give practical support and show the love of God to people in refugees' camps there.

Romania

Work in the background to maintain these links has continued. Moortown has continued to send out money to help them. Over £5,000 was raised through a number of events to allow the Romanian support group to send various amounts to the churches we support, including over £2,000 to help them support Ukrainian refugees. Two church members travelled to visit our friends in the city of Cluj and in the villages of Cserefalva and Oderheiu. They were able to update everyone about Moortown and gather information as to the progress of the Romanian churches, which are constantly growing. In Cluj there are a number of Ukrainian people who are supported by Monastur church.

Zsuzsi, the young pastor in Oderheiu fell and broke her leg so many prayers have been offered for her during the period. The three churches we know continue to use the funds sent out every year for transport and expenses for youth camps, for needy people in the villages and part is used for the salary for a Romanian gypsy pastor in Cluj.

Letters are passed regularly updating us on the churches' work and progress and further offers of visits and hosting have been made.

WEC International

The Church continues to support (through an annual donation and regular giving by individuals) the work of two of our members working with Radio Worldwide (WEC International).

The work is carried out in two main ways.

Firstly by running training courses on Zoom in the use of radio and other media for Christian work – most notably in African countries.

Secondly by producing an audio and video, Christian Thought for the Day, in Hindi, which is distributed via radio stations in India, Australasia, Fiji etc, and also through social media to thousands of phones.

In these ways we continue to witness, in words, service and actions, to the truths of the Good News of Jesus Christ for the wider world.

Sri Lanka

A Table Top sale was organised in November 2023 to raise funds for some girls in a refuge run by the Women's Development Centre in Kandy. One of our deacons was due to go out there to help the girls learn to weave in April 2024. The money went towards weaving equipment and supplies.

Children and Young People

On Sunday mornings, except when there is cafe church, a faithful group of volunteers have taken children and young people into an adjoining room where they have carried out a range of teaching and activities on the same theme as is being followed in church. The children have then usually shared with the whole congregation what they have learnt and been doing.

Toddlers:

Stepping Stones Parent and Toddler Group was started in April 2022 following Lockdown for people in the local community. The group meets once a week during term time on a Tuesday morning. The group is an opportunity for children to explore, play and mix with other young children. For parents and carers the group offers a chance to socialise in a relaxed environment, build friendships, and share worries and concerns within a trusted group. Attendees include Mums, a few Dads, and a significant number of grandparents who are caring for grandchildren while parents are at work.

Stepping Stones is run entirely by a team of dedicated volunteers from the church who are DBS checked. The volunteers aim to offer a safe and stimulating environment for the children who attend, and to offer friendship, care, support, understanding and acceptance to all the families who attend. Above all the volunteers seek to demonstrate the Love of God to all who attend through the care and friendship they offer. Activities within the group include craft activities, messy play, role play opportunities, construction play, and physical activities. The weekly session ends with everyone coming together for a joint singing time together.

Initially the group met together in one large room in the church. As the group has become more popular and numbers have increased Stepping Stones has now expanded to utilise 3 rooms of the church. (The initial large toddler room, the sports hall for physical activities and a third room as a “quiet room” for those wanting a more relaxed environment). Parents/ carers and their children are able to move between the rooms as they choose.

Stepping Stones makes a nominal charge per family per session to cover the cost of resources and drinks and snacks. However no family is excluded if they are unable to pay.

Stepping Stones group started with a small number of families, but the numbers continue to grow with around 30 families each session, mainly due to word of mouth, and the group continues to be very popular.

Youth:

Rock Solid. By the end of last academic year (July 2023), the numbers attending the initial ‘Rock Solid’ meetings had fallen. With a lower number attending, the activities became less exciting and so the format started to fail. The leaders of the group were able to engage with the smaller number of young people, but it was difficult to engage in a deep conversation in such an informal setting.

Over the summer of 2023, additional volunteers started to help lead both the older group and the younger group. This proved to be successful with numbers ranging from 6-15 attending each week.

The younger group met from 7-8pm on Sunday evenings during term-time, alongside the older group. It is a space that the younger youth felt comfortable inviting people to come along to; four

of our 'core youth' brought friends along to the sessions. Meetings were now attended regularly by a mix of youth from both 'church families' and others.

They continued to use the resources provided by Youth For Christ that are aimed at 11–14-year-olds for the younger age group. Each meeting was a mixture of games, talks and chats themed around a particular topic usually relevant to the lives of young people. The programme provided an opportunity to present a Christian view on each topic and for the youth to explore the bible verses at their own pace. Biscuits and drinks were provided for a short break of free time (usually football/social chatting) in the one-hour meeting.

In the older-age group, they did not use the 'Rock Solid' material, instead often letting the youth themselves decide what topics they would like to talk about. That said, the conversation was still rooted in scripture and was always connected to the reality that, as young people, they faced challenges either living as a Christian, or in seeing the truth of Christianity as being helpful and applicable in their lives.

Early in the year they spent time looking through the bible, familiarising them with it (or refamiliarising) and then letting them ask the questions they wanted/needed answering. Trusting them to guide the evenings led to several deep, theological, exciting, and challenging conversations. Often these had to span multiple weeks, with light 'homework' set in the gap...to find out more, to read more, to get some perspectives. This 'homework' often included the leaders!

They also discussed baptism with the youth and as part of the process of helping their thinking, spent time working through a programme of 'the basics' of Christianity. They used material from [Homepage | Safar](#), which began '...as the Iranian church's rapid growth and the pressing need to disciple many new Christians. Safar means 'journey' in Persian and was designed to empower every Christian to disciple a new believer one-to-one.'

Each week they started with the topics in this programme and then let the youth questions and ideas take and shape the conversation. It was encouraging to see the growth in their faith and the understanding they had taking root in how they live. They established a pattern of ending each week in prayer – going round the group and asking specifically what people wanted prayer for. The following week, they started by seeing what prayers were answered.

In short, the youth were growing numerically and spiritually, which is a great thing for them and the entire church. All the leaders felt it was a privilege to be part of what God is doing with the youth at Moortown Baptist Church.

It is worth a note of thanks also to other volunteers who 'stepped in' at times to make sure a meeting could go ahead (in the absence of another leader) – brilliant to have such willing 'subs on the bench!'

All safeguarding guidelines were followed.

Seniors

Our Seniors Worker worked alongside a team of over 20 volunteers who supported her in her work with seniors.

The Lunch Club met weekly during term time with a summer special in August and two outings for lunch. There are up to 24 Lunch Club members aged from their 60's to 90's who normally attend. A fresh meal was cooked onsite each week and a variety of activities took place.

A new monthly midweek worship service was started in June and continues to flourish with an average of 30 people meeting together. It was attended by a mixture of people from lunchclub, from church and some with little connection with either.

The Seniors Worker and volunteers stayed in touch with members by telephone when they were absent from the group through illness or other issues and through the school holidays.

We continued to signpost to or liaise with other organisations as appropriate to help people's particular needs and requests.

The Management Committee continued to meet during the year to plan and oversee the running of Lunch Club.

The Seniors Worker regularly offered Dementia Awareness Training on an informal basis to groups within the church.

7. Pastoral Care

The church is committed to the pastoral care of its members and those connected with it and has a Pastoral Care Team (PCT) and a volunteer Team Leader. Pastoral care is one of the 5 key areas of ministry and gives opportunity for many people to be involved in the life of the church. The church has continued to develop and offer quality pastoral care under the leadership of the Minister, Shelley Dring, and the Leadership Team of the church, with the support, involvement, and advice of our Designated Leaders for Safeguarding, as required. The Pastoral Care Team Leader met twice monthly with the Minister to review and to share needs within the fellowship. The priority of the PCT has been to maintain contact, connection, and communication with people in the church, and those connected with it. The team has been involved with individuals and families offering precise, targeted, and consistent support, with the emphasis of our involvement being confidentiality.

The church has a Prayer Team, offering specific prayer for those who seek this support and help. The PCT are also committed to praying for individuals and families and the confidential WhatsApp group and prayer link is well established. Specific prayer requests were shared in the group and were held in the strictest confidence and shared only on the explicit instruction of the individual.

We were very aware of the need for further training and for the provision of courses that would support the Team more widely in their support of others, and the following courses have been held and well attended during this period:

A Self-Care, Wellbeing, and Mindfulness Course was led by two professional In-House Counsellors, looking at the joys and responsibilities of Care Givers and Pastoral Carers with the stresses, pressures, and boundaries, and the nature of supportive relationships. Sixteen members attended the course.

A Grief Awareness and Bereavement Training Course course was facilitated by a Member of Staff from Care for The Family, a Christian Organisation. Twenty-one members attended the course and were provided with a detailed handbook for the day with access to further on-line resources from Care for the Family. The course enabled individuals and pastoral care workers to understand the grieving process and to communicate compassionately and effectively with those who had

experienced loss. The course helped members to develop the essential skills and understanding needed to speak with, and support individuals adjusting to loss or grieving.

A Baptist Union Excellence in Safeguarding Training course was attended by some of the Leadership Team and the Pastoral Care Lead.

Our Church Administrator, who is often the first point of contact for pastoral care, attended a **Health Boundaries Course-Keeping your role safe and within appropriate boundaries.**

In addition to the above courses, 30 people attended a Pastoral Care Team Lunch and Meeting. The Leadership Team, the Pastoral Care Team, and invited members, met together to reflect on our involvement as Pastoral Carers, and to reset, review and renew the team. We considered our priorities and purposes, the different levels of entry and commitment as Team Members, and the specific areas of need. A detailed list of members available to support others, make home visits, telephone calls, send cards and letters, offer practical help such as meals, lifts in the car, and other forms of practical support, was compiled.

8. Health and Safety / Facilities / Data Protection

Our Health and Safety Policy and Practice was monitored by the Health & Safety Deacon working alongside a dedicated Health & Safety team supported by our church administrator.

The church has an agreed GDPR policy and privacy statement and is registered with the Information Commissioner's Office.

9. Leadership Team and Church

During the year the Leadership Team of the deacons and Shelley Dring the minister sought to ensure the continuing ministry and mission of the church. They met approximately fortnightly to pray and discuss a full range of issues.

The deacons, as well as all being committed Christians, brought a range of skills to their roles as trustees, including media, education, coaching, training, childcare, health, accountancy, construction and business.

A continuing focus for the church was on strengthening relationships to build a community centred on Christ. Our congregation grew gradually in numbers as they sought to continue to grow in their Christian faith.

10. Online and electronic communications

The continued use of our website (www.moortownbaptistchurch.org.uk) together with a weekly online E newsletter has more or less guaranteed that MBC is served not simply with a fresh face to face look but also vibrant online news. It has helped to keep families in touch with what the church is doing and the website currently holds a library of many hundreds of stored items all of which can be easily traced and downloaded.

The weekly newsletter, which the Minister has emailed out to all those on the church's email address list, included a message in which she shared thoughts on our Christian lives and faith and also set out information about what was happening in the coming week and where appropriate further ahead. For those without email and who wished to receive news, a printed version was photocopied and either hand delivered or posted out. Further copies were available at the Sunday service for anyone to collect.

11. Future Plans

As we move from one financial year to another, Moortown Baptist Church's main focus will be to continue to try and discern what God wants from us and for us and for those we have yet to meet.

We will continue to pray and to seek to put Jesus at the centre of everything we do. We will continue to offer pastoral support where needed via our dedicated pastoral team.

We will continue to be outward looking by offering outreach to our local community (Beacon cafe, Seniors, Toddlers, support for those struggling financially through the Lords Pantry and external funding), across our wider city (Grace Gospel Church, Leeds and Moortown Furniture store, Pathways Counselling service) and supporting mission across the world (for example BMS and WEC). In short we aim to continue to be Christ to our neighbours both near and far.

12. Financial Review

The Church continues to raise the funds needed to carry out its activities primarily through voluntary giving from within its own membership and congregation, from our charitable activities and from tax refunds through the Gift Aid scheme. The Church is intensely grateful for the continuing generous giving of its membership.

The year saw an increase in unrestricted income for the church compared with the previous year of £20,836 (including a legacy of £10,000). Offsetting that was an increase in unrestricted expenditure of £19,246. The net position was a surplus in year in unrestricted funds of £14,046, before any adjustments or transfers. During the previous year the pension fund announced it was no longer in deficit and accordingly there was no longer a need to make provision for an ongoing liability.

Unrestricted funds at the beginning of the year were £114,941 and in the year the church agreed to transfer £30,000 to a designated Building Fund and the £10,000 legacy to a designated Projects Fund. In addition a budget was agreed of £26,000 for replacing old metal windows and investing in a new sound system. The net effect of these and associated transactions was that unrestricted funds at the end of the year amounted to of £68,398 (down from £114,941). Total funds amounted to £276,008 (2023 £246,178). The church was able to make grants during the year of £30,997 to individuals and other organisations.

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 will continue to report the ongoing financial situation to the whole church.

13. Reserves

The Trustees have established a Reserves Policy to hold six months worth of running costs, equivalent to about £60,000 based on unrestricted running costs. At March 2024 unrestricted reserves stand at £68,398 as described above.

The trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with anticipated ongoing income, to enable the church to function effectively in the coming year. The reserves at March 2024 exceed six months worth of running costs and will be closely monitored. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and plans in place to minimise these risks.

14. Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2022.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

15. Approval

This report was approved by the Trustees at their meeting on 9th July 2024 and signed on their behalf by:



Geoff Fennell (Treasurer and Trustee)



Krystyna Gadd (Deacon and Trustee)

Moortown Baptist Church Annual Accounts Year Ended 31 March 2024

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 16

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2024 on pages 3 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

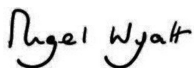
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

22/01/2025

Statement of Financial Activities for the year ended 31 March 2024

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	135,021	-	35,977	-	170,998	137,808
Charitable activities	6	5,978	-	-	-	5,978	17,456
Grants	7	-	-	12,344	-	12,344	4,300
Investments	8	3,258	-	-	-	3,258	870
Total		<u>144,257</u>	<u>-</u>	<u>48,321</u>	<u>-</u>	<u>192,578</u>	<u>160,434</u>
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	130,211	6,525	26,012	-	162,748	149,256
Total		<u>130,211</u>	<u>6,525</u>	<u>26,012</u>	<u>-</u>	<u>162,748</u>	<u>149,256</u>
Net income/(expenditure)		14,046	(6,525)	22,309	-	29,830	11,178
Transfers between funds	17	(60,589)	77,120	(16,531)	-	-	-
Actuarial revaluation of defined benefit pension scheme liability	19	-	-	-	-	-	18,681
Net movement in funds		<u>(46,543)</u>	<u>70,595</u>	<u>5,778</u>	<u>-</u>	<u>29,830</u>	<u>29,859</u>
Total funds brought forward		114,941	-	6,046	125,191	246,178	216,319
Total funds carried forward		<u>68,398</u>	<u>70,595</u>	<u>11,824</u>	<u>125,191</u>	<u>276,008</u>	<u>246,178</u>

The notes on pages 5 to 16 form an integral part of these accounts.

Balance Sheet at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Tangible Fixed Assets	13		155,786		125,191
Current Assets					
Debtors	14	4,077		2,968	
Prepayments	14	1,358		1,267	
Cash at Bank	15	<u>119,983</u>		<u>118,212</u>	
		125,418		122,447	
Current Liabilities					
Creditors falling due within one year	16	<u>(5,196)</u>		<u>(1,460)</u>	
Net Current Assets			120,222		120,987
Net Assets	18		<u>276,008</u>		<u>246,178</u>
The funds of the charity:					
Endowment Funds	17		125,191		125,191
Restricted Funds	17		11,824		6,046
Unrestricted Funds	17		138,993		114,941
Total Funds			<u>276,008</u>		<u>246,178</u>

The notes on pages 5 to 16 form an integral part of these accounts.

These accounts were approved by the Trustees on 9th July 2024 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



Krystyna Gadd
Deacon and Trustee

Notes to the Accounts

1. Charitable Status

Moortown Baptist Church is a registered charity in England and Wales, number 1128960. The address of the registered office is 204 King Lane, Leeds, LS17 6AA.

The financial statements are presented in sterling (£), which is the functional currency of the Charity, and are rounded to the nearest £.

2. Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historic cost convention, 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 1 January 2019.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

b) Going concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed. The Trustees expect the church to be able to continue to meet all liabilities as they fall due.

c) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.22 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

d) Fund raising and publicity costs

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

e) Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

2. Accounting Policies (continued)

f) Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

g) Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

h) Fixed Assets

The church premises are included in the balance sheet at deemed cost of £125,191, a valuation obtained on 1st January 1977, plus the cost of new windows installed in the year of account.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

i) Depreciation

Depreciation has not been charged on the main church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the deemed cost. In addition, there is a long estimated useful life of the building and depreciation in any year would not be material.

Depreciation on replacement windows and other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Replacement windows	10%
Furniture and Equipment:	20%

j) Pension liability

In previous years there were significant current and long-term amounts due to the Baptist pension scheme. However, during the previous year the scheme announced that it was no longer in deficit. To reserve its position, it maintained the requirement for monthly deficit payments by churches, but only at a nominal £1 per month. Payment of the previously stated full employer debt to the pension scheme would still be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme. However, the church's minister has now joined the scheme which means that the situation is not currently relevant and therefore there is no longer the need to account for a pension creditor.

3. Independent Examination Costs

Net income for the year is stated after charging £650 (2023; £620) for the costs of independent examination.

4. Government Grants

Grants totalling £12,344 were received from Leeds City Council and via Leeds City Council approved organisations to help provide a digital hub and to support households with food and energy costs (2023: £4,300).

5. Income from Donations & Legacies

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Offerings	114,121		33,247		147,368	114,459
Tax Refunds	20,900		2,730		23,630	23,349
Totals	135,021	-	35,977	-	170,998	137,808
Total by Fund 2023	118,140	-	19,668	-	137,808	

2024 General Funds offerings include a £10,000 legacy

6. Income from charitable activities

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Counselling Service	-	-	-	-	-	13,045
Room Hire	4,420	-	-	-	4,420	3,217
Toddlers	1,370	-	-	-	1,370	1,163
Other	188	-	-	-	188	31
Totals	5,978	-	-	-	5,978	17,456
Total by Fund 2023	4,411	-	13,045		17,456	

The counselling service ceased to be part of the church during 2022/23 and instead became a project within the Leeds Christian Community Trust (LCCT).

7. Income from grants

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Household Support	-	-	5,750	-	5,750	4,300
Warm Space Accessibility	-	-	750	-	750	-
Digital Hub	-	-	5,701	-	5,701	-
Grit Bin	-	-	143	-	143	-
Totals	-	-	12,344	-	12,344	4,300
Total by Fund 2023	-	-	4,300	-	4,300	

8. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Interest:						
Yorkshire Baptist Account	1,856	-	-	-	1,856	777
Baptist Union	1,402	-	-	-	1,402	93
Totals	3,258	-	-	-	3,258	870
Total by Fund 2023	870	-	-	-	870	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2024	Total 2023
	£	£	£	£	£
Ministry, Fellowship & Outreach	61,454	30,997	52,040	144,491	104,875
Childrens & Toddlers Work	1,338	-	736	2,074	13,097
Seniors Work	10,438	-	5,745	16,183	14,074
Counselling Service	-	-	-	-	17,210
Totals	75,230	30,997	58,521	162,748	149,256

The Children's and Families Worker who unofficially carried out the role of church Minister during the first part of the previous year was appointed as Minister in July 2022 and the different split between Ministry, Fellowship & Outreach and Children's & Toddlers Work between years reflects that. The counselling service ceased to be part of the church during 2022/23 and instead became a project within the Leeds Christian Community Trust (LCCT).

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2024
	£	£	£
Ministry, Fellowship & Outreach	6,513	19,252	25,765
Childrens & Toddlers Work	247	-	247
Totals	6,760	19,252	26,012

10. Support costs

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Administrator	12,536	-	-	-	12,536	8,416
Printing, Stationery, Telephone	1,524	-	-	-	1,524	1,600
Governance Costs	1,166	-	-	-	1,166	1,172
Buildings Costs	30,824	-	-	-	30,824	24,849
Depreciation	-	6,525	-	-	6,525	-
Other Costs	5,946	-	-	-	5,946	4,485
Totals	51,996	6,525	-	-	58,521	40,522
Total by Fund 2023	40,522	-	-	-	40,522	

11. Grant Funding

Recipient	General Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
BMS World Mission	4,110	2,135	-	-	6,245	9,120
Caring for Life	-	809	-	-	809	-
Grace Gospel Church	1,870	-	-	-	1,870	2,300
Household Support Fund	-	7,264	-	-	7,264	1,786
Leeds & Moortown Furniture Store	410	-	-	-	410	500
Lingfield Living Local	-	500	-	-	500	667
MAF	410	1,000	-	-	1,410	1,000
MBC Romania Fund	225	2,850	-	-	3,075	2,993
MBC Romania Fund (Ukraine)	-	2,262	-	-	2,262	5,641
Pathways Counselling	410	-	-	-	410	500
Radio Worldwide	1,200	1,450	-	-	2,650	3,150
Love Gospel Mission International	-	625	-	-	625	500
Personal gifts to deacons	-	281	-	-	281	500
YBA Home Mission	3,110	-	-	-	3,110	3,830
Other	-	76	-	-	76	-
Totals	11,745	19,252	0	0	30,997	33,154
Total by fund for 2023	13,390	19,764	0	0	33,154	

11. Grant Funding (continued)

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Household Support Fund – Government grants distributed in Leeds via Leeds Community Anchor Network to fund direct support to people struggling to pay for essentials such as food and energy
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Lingfield Living Local – an organisation that works with people in local socially and economically disadvantaged communities
- MAF – Mission Aviation Fellowship flies pastors and relief and medical workers and their necessary supplies into otherwise difficult to reach parts of the world
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Pathways Counselling – a professional counselling service previously part of the church
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Love Gospel Mission International – Works with refugees in France and Belgium, sharing the gospel and providing material support
- Personal Gifts to Deacons – private gifts for deacons from within the church membership
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives
- Other – small amounts for the British Legion and earthquake victims in Turkey and Syria

12. Staff costs and Trustees expenses

	2024	2023
All Staff	£	£
Salaries	67,131	56,075
Social Security Costs	329	0
Pension Costs - Current	4,725	3,696
Pension costs - deficit contributions	12	2,018
Other Costs	1,084	534
Totals	73,281	62,323
The average number of employees during the year was:	4	4
The full time equivalent number of staff was:	2.0	1.8

No employee received emoluments in excess of £60,000 during the year (2023 none). None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2023 none). The minister as a trustee received remuneration in respect of her employment providing services as Minister:

Minister remuneration	2024	2023
	£	£
Salaries	44,279	30,435
Social Security Costs	277	-
Pension Costs	3,428	2,173
Other Costs	830	299
Totals	48,814	32,907

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2024 is £28,460 (2023: £11,055).

Three (2023: four) trustees incurred reimbursable out of pocket expenses totalling £3,786 (2023: £5,640) towards the day to day running of the charity.

The key management personnel comprises the Trustees and the Minister. The total cost of the key management personnel of the Charity during the year was £48,814 (2023: £32,907).

13. Tangible Fixed Assets

	Church Premises	Building Improvements	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
1 April 2023	125,191	-	-	125,191
Additions	-	8,988	28,132	37,120
Disposals	-	-	-	-
31 March 2024	<u>125,191</u>	<u>8,988</u>	<u>28,132</u>	<u>162,311</u>
Depreciation				
1 April 2023	-	-	-	-
Additions	-	899	5,626	6,525
Disposals	-	-	-	-
31 March 2024	<u>-</u>	<u>899</u>	<u>5,626</u>	<u>6,525</u>
Net Book Value				
31 March 2024	<u>125,191</u>	<u>8,089</u>	<u>22,506</u>	<u>155,786</u>
31 March 2023	<u>125,191</u>	<u>-</u>	<u>-</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (at June 2023) is £2,996,677.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2024	2023
	£	£
Gift Aid Recoverable	4,077	2,968
Prepayments	1,358	1,267
Totals	<u>5,435</u>	<u>4,235</u>

15. Bank and cash balances

	2024	2023
	£	£
Cash at Bank and In Hand	51,038	26,525
Yorkshire Baptist Account	27,450	51,594
Baptist Union Short Term Deposits	<u>41,495</u>	<u>40,093</u>
Totals	<u>119,983</u>	<u>118,212</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
General Accruals	5,196	1,460
Totals	5,196	1,460

17. Funds

	1 April 2023	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2024
	£	£	£	£	£	
Endowment Funds						
Endowment Funds	125,191	-	-	-	-	125,191
Restricted Funds						
Restricted Funds:						
Donations for specific grants	4,200	19,394	(19,252)	-	149	4,491
Lords Pantry	1,168	824	(1,282)	-	225	935
Donations for specific expenditure	431	28,103	(5,231)	-	(16,905)	6,398
Childrens and youth work fund	247	-	(247)	-	-	-
Total restricted funds	6,046	48,321	(26,012)	-	(16,531)	11,824
Unrestricted Funds						
Designated Funds:						
Building Fund	-	-	-	-	30,000	30,000
Legacies Projects Fund	-	-	-	-	10,000	10,000
Capital Fund	-	-	(6,525)	-	37,120	30,595
	-	-	(6,525)	-	77,120	70,595
General Funds	114,941	144,257	(130,211)	-	(60,589)	68,398
<i>Total Unrestricted Funds</i>	114,941	144,257	(136,736)	-	16,531	138,993
Total Funds	246,178	192,578	(162,748)	-	-	276,008

Restricted Funds

These are comprised of donations and grants made to the church for a specific purpose and include the following:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet
- Donations for specific expenditure and Children's and Youth Work Fund; where donations or grants have been given to enable the church to make specific purchases or carry out specific works

17. Funds (continued)

Designated Funds

Building Fund

During the year the Trustees and the Church Members Meeting agreed to designate an amount of £30,000 for possible future capital spend on major building maintenance and improvements.

Legacies Projects Fund

During the year a legacy of £10,000 was received, which the Trustees and the Church Members Meeting agreed to designate towards unspecified future projects.

Capital Fund

This fund represents the depreciated value of those tangible assets subject to depreciation in the Accounts which cannot be disposed of without limiting the scope of the Church's activities.

Transfers between funds during the year:

	General Funds £	Designated Funds £	Restricted Funds £
For future spend on major building maintenance and improvements	(30,000)	30,000	
Legacy receipt allocated towards unspecified future projects	(10,000)	10,000	
Transfer of fixed assets purchased during the year	(20,215)	20,215	
Transfer of fixed assets purchased during the year		16,905	(16,905)
Tithe – transfer to Lords Pantry	(225)		225
Miscellaneous	(149)		149
Total	(60,589)	77,120	(16,531)

18. Analysis of net assets between funds

	Fixed Asset £	Net Current Assets £	Creditor Due after one year £	Total £
At 31 March 2024				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	11,824	-	11,824
Designated Funds	30,595	40,000	-	70,595
General Funds	-	68,398	-	68,398
Totals	155,786	120,222	-	276,008
At 31 March 2023				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	6,046	-	6,046
Designated Funds	-	-	-	-
General Funds	-	114,941	-	114,941
Totals	125,191	120,987	-	246,178

19. Baptist Ministers Pension Scheme

The Church is a participating employer the Baptist Pension Scheme (“the Scheme”), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme’s assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Church’s Minister has chosen to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows

Type of assumption	% p.a.
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the “CMI 2019” projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due to take place not later than 31 December 2022 and the valuation has to be lodged with the Pensions Regulator by the end of March 2024.

19. Baptist Ministers Pension Scheme (continued)

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

The pension liability as would be required by Section 28.11A of FRS 102 was written off in 2022/23 as shown in the table below.

	2024	2023
	£	£
Balance sheet liability at year start	0	20,700
Minus deficiency contributions paid	0	(2,019)
Interest cost (recognised in SoFA)	0	453
Remaining change to balance sheet liability* (recognised in SoFA)	0	(19,134)
Balance sheet liability at year end	0	0

The Church had been advised that the cost for the church to buyout their Pension Scheme liabilities at 20 June 2022 was approximately £10,800 (the latest figure available).

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-24	31-Mar-23
Contributions to DC scheme for current employees	£2,057	£973
Deficit contributions	£12	£2,019
Administration Costs	£1,371	£649
	£3,440	£3,641

20. Funds Received as an Agent

During the year the church received a number of donations from church members that were given confidentially as gifts for specific individuals and which were passed on in accordance with the donors' wishes. The money received and passed on in this way totaled £2,100 but is not included in either the income or expenditure in these accounts. Included in this total was £700 given for the minister and related persons.

21. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £3,110 (2023: £3,830) of which £3,110 (2023: £3,830) was from general funds.

The Church paid a total of £410 (2023: £500) in donations during the year to the Leeds and Moortown Furniture Store where one of the trustees, John Sherbourne, is also a trustee of Moortown Baptist Church. In addition, the church paid a total of £410 (2023: £500) in donations during the year to the Pathways Counselling Service of which one of the management committee, Geoff Fennell, is also a trustee of Moortown Baptist Church.

22. Statement of financial activities comparative note

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£	£
Income & endowments from:						
Donations & legacies	118,140	-	19,668	-	137,808	170,998
Charitable activities	4,411	-	13,045	-	17,456	5,978
Grants	-	-	4,300	-	4,300	12,344
Investments	870	-	-	-	870	3,258
Total	123,421	-	37,013	-	160,434	192,578
Expenditure on:						
Costs of generating funds					-	-
Charitable activities	110,965	-	38,291	-	149,256	162,748
Total	110,965	-	38,291	-	149,256	162,748
Net income/(expenditure)	12,456	-	(1,278)	-	11,178	29,830
Actuarial revaluation of defined benefit pension scheme liability	18,681	-	-	-	18,681	-
Net movement in funds	31,137	-	(1,278)	-	29,859	29,830
Total funds brought forward	83,804	-	7,324	125,191	216,319	246,178
Total funds carried forward	114,941	-	6,046	125,191	246,178	276,008

Moortown Baptist Church Annual Accounts Year Ended 31 March 2024

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 16

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2024 on pages 3 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

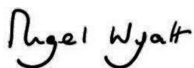
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

22/01/2025

Statement of Financial Activities for the year ended 31 March 2024

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	135,021	-	35,977	-	170,998	137,808
Charitable activities	6	5,978	-	-	-	5,978	17,456
Grants	7	-	-	12,344	-	12,344	4,300
Investments	8	3,258	-	-	-	3,258	870
Total		<u>144,257</u>	<u>-</u>	<u>48,321</u>	<u>-</u>	<u>192,578</u>	<u>160,434</u>
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	130,211	6,525	26,012	-	162,748	149,256
Total		<u>130,211</u>	<u>6,525</u>	<u>26,012</u>	<u>-</u>	<u>162,748</u>	<u>149,256</u>
Net income/(expenditure)		14,046	(6,525)	22,309	-	29,830	11,178
Transfers between funds	17	(60,589)	77,120	(16,531)	-	-	-
Actuarial revaluation of defined benefit pension scheme liability	19	-	-	-	-	-	18,681
Net movement in funds		<u>(46,543)</u>	<u>70,595</u>	<u>5,778</u>	<u>-</u>	<u>29,830</u>	<u>29,859</u>
Total funds brought forward		<u>114,941</u>	<u>-</u>	<u>6,046</u>	<u>125,191</u>	<u>246,178</u>	<u>216,319</u>
Total funds carried forward		<u>68,398</u>	<u>70,595</u>	<u>11,824</u>	<u>125,191</u>	<u>276,008</u>	<u>246,178</u>

The notes on pages 5 to 16 form an integral part of these accounts.

Balance Sheet at 31 March 2024

	Note	2024		2023	
		£	£	£	£
Tangible Fixed Assets	13		155,786		125,191
Current Assets					
Debtors	14		4,077		2,968
Prepayments	14		1,358		1,267
Cash at Bank	15		<u>119,983</u>		<u>118,212</u>
			125,418		122,447
Current Liabilities					
Creditors falling due within one year	16		<u>(5,196)</u>		<u>(1,460)</u>
Net Current Assets			120,222		120,987
Net Assets	18		<u>276,008</u>		<u>246,178</u>
The funds of the charity:					
Endowment Funds	17		125,191		125,191
Restricted Funds	17		11,824		6,046
Unrestricted Funds	17		138,993		114,941
Total Funds			<u>276,008</u>		<u>246,178</u>

The notes on pages 5 to 16 form an integral part of these accounts.

These accounts were approved by the Trustees on 9th July 2024 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



Krystyna Gadd
Deacon and Trustee

Notes to the Accounts

1. Charitable Status

Moortown Baptist Church is a registered charity in England and Wales, number 1128960. The address of the registered office is 204 King Lane, Leeds, LS17 6AA.

The financial statements are presented in sterling (£), which is the functional currency of the Charity, and are rounded to the nearest £.

2. Accounting Policies

a) Basis of preparation

The accounts have been prepared under the historic cost convention, 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 1 January 2019.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

b) Going concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed. The Trustees expect the church to be able to continue to meet all liabilities as they fall due.

c) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.22 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

d) Fund raising and publicity costs

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

e) Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

2. Accounting Policies (continued)

f) Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

g) Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

h) Fixed Assets

The church premises are included in the balance sheet at deemed cost of £125,191, a valuation obtained on 1st January 1977, plus the cost of new windows installed in the year of account.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

i) Depreciation

Depreciation has not been charged on the main church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the deemed cost. In addition, there is a long estimated useful life of the building and depreciation in any year would not be material.

Depreciation on replacement windows and other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Replacement windows	10%
Furniture and Equipment:	20%

j) Pension liability

In previous years there were significant current and long-term amounts due to the Baptist pension scheme. However, during the previous year the scheme announced that it was no longer in deficit. To reserve its position, it maintained the requirement for monthly deficit payments by churches, but only at a nominal £1 per month. Payment of the previously stated full employer debt to the pension scheme would still be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme. However, the church's minister has now joined the scheme which means that the situation is not currently relevant and therefore there is no longer the need to account for a pension creditor.

3. Independent Examination Costs

Net income for the year is stated after charging £650 (2023; £620) for the costs of independent examination.

4. Government Grants

Grants totalling £12,344 were received from Leeds City Council and via Leeds City Council approved organisations to help provide a digital hub and to support households with food and energy costs (2023: £4,300).

5. Income from Donations & Legacies

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Offerings	114,121		33,247		147,368	114,459
Tax Refunds	20,900		2,730		23,630	23,349
Totals	135,021	-	35,977	-	170,998	137,808
Total by Fund 2023	118,140	-	19,668	-	137,808	

2024 General Funds offerings include a £10,000 legacy

6. Income from charitable activities

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Counselling Service	-	-	-	-	-	13,045
Room Hire	4,420	-	-	-	4,420	3,217
Toddlers	1,370	-	-	-	1,370	1,163
Other	188	-	-	-	188	31
Totals	5,978	-	-	-	5,978	17,456
Total by Fund 2023	4,411	-	13,045		17,456	

The counselling service ceased to be part of the church during 2022/23 and instead became a project within the Leeds Christian Community Trust (LCCT).

7. Income from grants

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Household Support	-	-	5,750	-	5,750	4,300
Warm Space Accessibility	-	-	750	-	750	-
Digital Hub	-	-	5,701	-	5,701	-
Grit Bin	-	-	143	-	143	-
Totals	-	-	12,344	-	12,344	4,300
Total by Fund 2023	-	-	4,300	-	4,300	

8. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
Interest:						
Yorkshire Baptist Account	1,856	-	-	-	1,856	777
Baptist Union	1,402	-	-	-	1,402	93
Totals	3,258	-	-	-	3,258	870
Total by Fund 2023	870	-	-	-	870	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2024	Total 2023
	£	£	£	£	£
Ministry, Fellowship & Outreach	61,454	30,997	52,040	144,491	104,875
Childrens & Toddlers Work	1,338	-	736	2,074	13,097
Seniors Work	10,438	-	5,745	16,183	14,074
Counselling Service	-	-	-	-	17,210
Totals	75,230	30,997	58,521	162,748	149,256

The Children's and Families Worker who unofficially carried out the role of church Minister during the first part of the previous year was appointed as Minister in July 2022 and the different split between Ministry, Fellowship & Outreach and Children's & Toddlers Work between years reflects that. The counselling service ceased to be part of the church during 2022/23 and instead became a project within the Leeds Christian Community Trust (LCCT).

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2024
	£	£	£
Ministry, Fellowship & Outreach	6,513	19,252	25,765
Childrens & Toddlers Work	247	-	247
Totals	6,760	19,252	26,012

10. Support costs

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Administrator	12,536	-	-	-	12,536	8,416
Printing, Stationery, Telephone	1,524	-	-	-	1,524	1,600
Governance Costs	1,166	-	-	-	1,166	1,172
Buildings Costs	30,824	-	-	-	30,824	24,849
Depreciation	-	6,525	-	-	6,525	-
Other Costs	5,946	-	-	-	5,946	4,485
Totals	51,996	6,525	-	-	58,521	40,522
Total by Fund 2023	40,522	-	-	-	40,522	

11. Grant Funding

Recipient	General Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
BMS World Mission	4,110	2,135	-	-	6,245	9,120
Caring for Life	-	809	-	-	809	-
Grace Gospel Church	1,870	-	-	-	1,870	2,300
Household Support Fund	-	7,264	-	-	7,264	1,786
Leeds & Moortown Furniture Store	410	-	-	-	410	500
Lingfield Living Local	-	500	-	-	500	667
MAF	410	1,000	-	-	1,410	1,000
MBC Romania Fund	225	2,850	-	-	3,075	2,993
MBC Romania Fund (Ukraine)	-	2,262	-	-	2,262	5,641
Pathways Counselling	410	-	-	-	410	500
Radio Worldwide	1,200	1,450	-	-	2,650	3,150
Love Gospel Mission International	-	625	-	-	625	500
Personal gifts to deacons	-	281	-	-	281	500
YBA Home Mission	3,110	-	-	-	3,110	3,830
Other	-	76	-	-	76	-
Totals	11,745	19,252	0	0	30,997	33,154
Total by fund for 2023	13,390	19,764	0	0	33,154	

11. Grant Funding (continued)

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Household Support Fund – Government grants distributed in Leeds via Leeds Community Anchor Network to fund direct support to people struggling to pay for essentials such as food and energy
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Lingfield Living Local – an organisation that works with people in local socially and economically disadvantaged communities
- MAF – Mission Aviation Fellowship flies pastors and relief and medical workers and their necessary supplies into otherwise difficult to reach parts of the world
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Pathways Counselling – a professional counselling service previously part of the church
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Love Gospel Mission International – Works with refugees in France and Belgium, sharing the gospel and providing material support
- Personal Gifts to Deacons – private gifts for deacons from within the church membership
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives
- Other – small amounts for the British Legion and earthquake victims in Turkey and Syria

12. Staff costs and Trustees expenses

	2024	2023
All Staff	£	£
Salaries	67,131	56,075
Social Security Costs	329	0
Pension Costs - Current	4,725	3,696
Pension costs - deficit contributions	12	2,018
Other Costs	1,084	534
Totals	73,281	62,323
The average number of employees during the year was:	4	4
The full time equivalent number of staff was:	2.0	1.8

No employee received emoluments in excess of £60,000 during the year (2023 none). None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2023 none). The minister as a trustee received remuneration in respect of her employment providing services as Minister:

Minister remuneration	2024	2023
	£	£
Salaries	44,279	30,435
Social Security Costs	277	-
Pension Costs	3,428	2,173
Other Costs	830	299
Totals	48,814	32,907

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2024 is £28,460 (2023: £11,055).

Three (2023: four) trustees incurred reimbursable out of pocket expenses totalling £3,786 (2023: £5,640) towards the day to day running of the charity.

The key management personnel comprises the Trustees and the Minister. The total cost of the key management personnel of the Charity during the year was £48,814 (2023: £32,907).

13. Tangible Fixed Assets

	Church Premises	Building Improvements	Fixtures, Fittings & Equipment	Total
	£	£	£	£
Cost				
1 April 2023	125,191	-	-	125,191
Additions	-	8,988	28,132	37,120
Disposals	-	-	-	-
31 March 2024	<u>125,191</u>	<u>8,988</u>	<u>28,132</u>	<u>162,311</u>
Depreciation				
1 April 2023	-	-	-	-
Additions	-	899	5,626	6,525
Disposals	-	-	-	-
31 March 2024	<u>-</u>	<u>899</u>	<u>5,626</u>	<u>6,525</u>
Net Book Value				
31 March 2024	<u>125,191</u>	<u>8,089</u>	<u>22,506</u>	<u>155,786</u>
31 March 2023	<u>125,191</u>	<u>-</u>	<u>-</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (at June 2023) is £2,996,677.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2024	2023
	£	£
Gift Aid Recoverable	4,077	2,968
Prepayments	1,358	1,267
Totals	<u>5,435</u>	<u>4,235</u>

15. Bank and cash balances

	2024	2023
	£	£
Cash at Bank and In Hand	51,038	26,525
Yorkshire Baptist Account	27,450	51,594
Baptist Union Short Term Deposits	<u>41,495</u>	<u>40,093</u>
Totals	<u>119,983</u>	<u>118,212</u>

16. Creditors: amounts falling due within one year

	2024	2023
	£	£
General Accruals	5,196	1,460
Totals	5,196	1,460

17. Funds

	1 April 2023	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2024
	£	£	£	£	£	
Endowment Funds						
Endowment Funds	125,191	-	-	-	-	125,191
Restricted Funds						
Restricted Funds:						
Donations for specific grants	4,200	19,394	(19,252)	-	149	4,491
Lords Pantry	1,168	824	(1,282)	-	225	935
Donations for specific expenditure	431	28,103	(5,231)	-	(16,905)	6,398
Childrens and youth work fund	247	-	(247)	-	-	-
Total restricted funds	6,046	48,321	(26,012)	-	(16,531)	11,824
Unrestricted Funds						
Designated Funds:						
Building Fund	-	-	-	-	30,000	30,000
Legacies Projects Fund	-	-	-	-	10,000	10,000
Capital Fund	-	-	(6,525)	-	37,120	30,595
	-	-	(6,525)	-	77,120	70,595
General Funds	114,941	144,257	(130,211)	-	(60,589)	68,398
<i>Total Unrestricted Funds</i>	114,941	144,257	(136,736)	-	16,531	138,993
Total Funds	246,178	192,578	(162,748)	-	-	276,008

Restricted Funds

These are comprised of donations and grants made to the church for a specific purpose and include the following:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet
- Donations for specific expenditure and Children's and Youth Work Fund; where donations or grants have been given to enable the church to make specific purchases or carry out specific works

17. Funds (continued)

Designated Funds

Building Fund

During the year the Trustees and the Church Members Meeting agreed to designate an amount of £30,000 for possible future capital spend on major building maintenance and improvements.

Legacies Projects Fund

During the year a legacy of £10,000 was received, which the Trustees and the Church Members Meeting agreed to designate towards unspecified future projects.

Capital Fund

This fund represents the depreciated value of those tangible assets subject to depreciation in the Accounts which cannot be disposed of without limiting the scope of the Church's activities.

Transfers between funds during the year:

	General Funds £	Designated Funds £	Restricted Funds £
For future spend on major building maintenance and improvements	(30,000)	30,000	
Legacy receipt allocated towards unspecified future projects	(10,000)	10,000	
Transfer of fixed assets purchased during the year	(20,215)	20,215	
Transfer of fixed assets purchased during the year		16,905	(16,905)
Tithe – transfer to Lords Pantry	(225)		225
Miscellaneous	(149)		149
Total	(60,589)	77,120	(16,531)

18. Analysis of net assets between funds

	Fixed Asset £	Net Current Assets £	Creditor Due after one year £	Total £
At 31 March 2024				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	11,824	-	11,824
Designated Funds	30,595	40,000	-	70,595
General Funds	-	68,398	-	68,398
Totals	155,786	120,222	-	276,008
At 31 March 2023				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	6,046	-	6,046
Designated Funds	-	-	-	-
General Funds	-	114,941	-	114,941
Totals	125,191	120,987	-	246,178

19. Baptist Ministers Pension Scheme

The Church is a participating employer the Baptist Pension Scheme (“the Scheme”), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme’s assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Church’s Minister has chosen to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows

Type of assumption	% p.a.
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the “CMI 2019” projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due to take place not later than 31 December 2022 and the valuation has to be lodged with the Pensions Regulator by the end of March 2024.

19. Baptist Ministers Pension Scheme (continued)

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

The pension liability as would be required by Section 28.11A of FRS 102 was written off in 2022/23 as shown in the table below.

	2024	2023
	£	£
Balance sheet liability at year start	0	20,700
Minus deficiency contributions paid	0	(2,019)
Interest cost (recognised in SoFA)	0	453
Remaining change to balance sheet liability* (recognised in SoFA)	0	(19,134)
Balance sheet liability at year end	0	0

The Church had been advised that the cost for the church to buyout their Pension Scheme liabilities at 20 June 2022 was approximately £10,800 (the latest figure available).

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-24	31-Mar-23
Contributions to DC scheme for current employees	£2,057	£973
Deficit contributions	£12	£2,019
Administration Costs	£1,371	£649
	£3,440	£3,641

20. Funds Received as an Agent

During the year the church received a number of donations from church members that were given confidentially as gifts for specific individuals and which were passed on in accordance with the donors' wishes. The money received and passed on in this way totaled £2,100 but is not included in either the income or expenditure in these accounts. Included in this total was £700 given for the minister and related persons.

21. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £3,110 (2023: £3,830) of which £3,110 (2023: £3,830) was from general funds.

The Church paid a total of £410 (2023: £500) in donations during the year to the Leeds and Moortown Furniture Store where one of the trustees, John Sherbourne, is also a trustee of Moortown Baptist Church. In addition, the church paid a total of £410 (2023: £500) in donations during the year to the Pathways Counselling Service of which one of the management committee, Geoff Fennell, is also a trustee of Moortown Baptist Church.

22. Statement of financial activities comparative note

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2024
	£	£	£	£	£	£
Income & endowments from:						
Donations & legacies	118,140	-	19,668	-	137,808	170,998
Charitable activities	4,411	-	13,045	-	17,456	5,978
Grants	-	-	4,300	-	4,300	12,344
Investments	870	-	-	-	870	3,258
Total	123,421	-	37,013	-	160,434	192,578
Expenditure on:						
Costs of generating funds					-	-
Charitable activities	110,965	-	38,291	-	149,256	162,748
Total	110,965	-	38,291	-	149,256	162,748
Net income/(expenditure)	12,456	-	(1,278)	-	11,178	29,830
Actuarial revaluation of defined benefit pension scheme liability	18,681	-	-	-	18,681	-
Net movement in funds	31,137	-	(1,278)	-	29,859	29,830
Total funds brought forward	83,804	-	7,324	125,191	216,319	246,178
Total funds carried forward	114,941	-	6,046	125,191	246,178	276,008

MOORTOWN BAPTIST CHURCH

England & Wales - Charity number 1128960

Accounts



Annual Report 2022 - 2023

Annual Report for 2022-23

Moortown Baptist Church

1. Statutory Information

Registered Address

204 King Lane, LEEDS, LS17 6AA.

Charity Registration Number: 1128960

Trustees

Dr Patrick Colling (Until July 2022)

Dr Phil Commons (Appointed September 2021)

Mrs Shelley Dring (Minister – appointed July 2022)

Mr Geoff Fennell (Appointed March 2021)

Mrs Krystyna Gadd (Appointed February 2023)

Mr Zac Mwanje (Appointed September 2021)

Mrs Karen Ross (Appointed March 2021)

Mr Rod Russell (Appointed February 2023)

Mr John Sherbourne (Appointed March 2021)

Mrs Diane Sunter (Appointed September 2021)

Property Trustees

The Baptist Union Corporation Limited /

The Yorkshire Baptist Association (Incorporated)

Baptist House

129 Broadway

DIDCOT

Oxfordshire

OX11 8RT

Bankers

Virgin Money Bank

Yorkshire Baptist Association Trust Fund

Baptist Union

Independent Examiner

Wyatt & Co Chartered Accountants,

125 Main St,

Garforth,

Leeds

LS25 1AF

2. Annual Report for 2022/23

The trustees present their Annual Report and financial statements for the year to 31st March 2023.

3. Charitable Object

Moortown Baptist Church (MBC) is governed by a Constitution which states that the principal purpose of the Church 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/or other parts of the world. The Church occupies premises which are held by the Baptist Union Corporation Ltd, on Trust which are entirely compatible with the above object.

4. Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, and in particular the guidance for charities for the advancement of religion. The Church proclaims the Gospel of Jesus Christ.

This benefit is available to all who come into contact with the Church in any way.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

5. Organisation Structure and Decision making processes

Members of the Church are accepted in accordance with the Constitution which requires them to have been baptised on their profession of faith in Jesus Christ, or (at the discretion of the Church Members meeting) on their own public profession of faith in Jesus Christ.

Governance of a local Baptist church is achieved through the Church Members meeting together to consider matters related to the life and work of the church. Local Baptist churches nevertheless appoint individuals to responsibilities within the church, so its mission can be advanced through the effective and deliberate sharing of tasks, within a framework of mutual accountability.

In accordance with the constitution, deacons have been appointed by the Church Members Meeting, who for 2022/23 together with the minister (also appointed by the Church Members meeting) have formed the church Leadership Team and shared the responsibility for the church's mission and pastoral care. The church appointed a new minister in July 2022, Shelley Dring, previously its Children's and Families Lead, and a total of nine individuals have served as deacons during the course of the year. The deacons and minister are together the charity trustees of the church, responsible for governance and administration of the charity. All church members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Church Members meeting usually takes place up to six times per year and is where matters affecting the life and activities of the church are discussed in the context of worship, including prayer and the reading of Scripture. Attendance at the meetings through Zoom is an option where members cannot attend in person. The intention is that, so far as is possible, practical issues are not perceived as being separate from the spiritual aspects of the Church. Relevant matters may be

raised to the Church Members Meeting by the Leadership Team or at the request of church members. The Church Members meeting is where overall policy and key decisions of the church are determined. Although the constitution permits decisions to be made by appropriate majorities at Church Members meetings, the church generally seeks to work by consensus where possible.

6. Objectives and Activities

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission in December 2008.

In order to achieve the principal object which is set out above, the Church provides a variety of activities both to its membership and to the wider community generally. In loving God and living generously, our 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, by following Christ.

Our shared life – Christian worship and discipleship

Although considerably smaller than it was pre-pandemic, Moortown Baptist Church continues to be an increasingly diverse community of Christians, drawn from neighbourhoods across North and North East Leeds. We seek to apply a vision of Truth and Grace as a church together and in whatever context we find ourselves in our everyday lives. When we gather together we seek to promote Christian living, offer hospitality and equip our members.

All through this period Shelley Dring, initially as the church's Children and Family Lead and then from July 2022 as the church's minister, took on responsibility, together with the deacons and supported by many volunteers, of compiling and delivering much of the church's output.

At the heart of this are our Sunday services, in which we share teaching, sung worship, prayer and communion. Sunday services continue to be streamed on Youtube to enable ministry to continue for those who cannot attend in person.

Prayer is a vital part of a thriving church and in the last year we have sought to make it more prominent in the life of our church. This has been evident in a number of different ways. Periodically, times of prayer have been held after morning Sunday services and during Lent a group met every evening at 9 o'clock for 15 minutes, virtually via a WhatsApp group, to pray for the church and many other issues. We now have a Sunday prayer team, which started in March 2023. The purpose of this team is to be available on a Sunday after the service to pray for anyone about anything they need.

In addition to the above, faithful ongoing prayer by individuals and in various church groups has continued.

A number of housegroups and bible study groups met on a regular basis during the year, either in people's homes or in the church, for fellowship, prayer and bible study as part of their seeking to grow in faith.

Youtube. Moortown Baptist youtube channel continued to be used to stream Sunday services to enable people to "attend" who could not be present in person. This was used both by members of our own church and also by others who were seeking somewhere to worship God.

Facebook is also regularly used to communicate with members of the church and beyond about everything that is happening at Moortown Baptist Church.

Zoom. Zoom meetings continued to be used in various ways to enable those to take part who could not attend activities or meetings in person. This has proved particularly useful for church meetings and some housegroups.

Worship and Teaching .The teaching series planned by the Minister, supported by others, was designed to be accessible and included: Jesus in Mark's gospel, running the race, the 'I am' statements of Jesus, things where Jesus said "I am not", a series from the book of Philippians, Harvest, Fruitfulness, an Advent and Christmas series, a series on Epiphany moments and Journeying with Compassion.. All ages took part in creative activities and this has continued. A supporting team led worship each week including choosing songs and another team provided technical support including recording content.

Staff . The church employed four people during the year: the Minister, a Seniors Worker, an Administrator and a young person who prepared various rooms in different parts of the building for the whole variety of activities taking place each week. The church is extremely grateful to have four such amazing employees. Without them it would not have been able to function so well.

Volunteers. In all of its activities, the church relied on volunteers to support its staff and trustees. Numerous volunteers helped with Lunchclub, Sunday services in all its aspects, the pastoral team, toddlers, small study groups, children and youth, overseas mission links, the Beacon cafe, encouraging the prayer life of the church, maintaining the building, helping with administration and compliance with the church's legal duties as a charity and employer in a whole variety of ways. Many individuals helped in a number of different aspects and the church is enormously grateful for all their help and commitment.

Outward Focus

Our local and citywide connections

We are committed to equipping one another in our daily living and work. As a church we partner with others to achieve common goals, through action, campaigning, prayer and financial support. We encourage individuals to get involved with community groups and charities and continue to host open contact groups such as a Monday morning Beacon Cafe. Specific events open to all and attended by many from across the community included the annual plant sale and a special meal to celebrate the Queen's platinum jubilee. We also continue to have links to the Pathways Christian Counselling service (see below).

As a church we have continued our support for Baptists Together Home Mission. Additionally, we continued to support a range of groups including Leeds and Moortown Furniture Store and Grace Gospel Church.

During the year the 'Beacon' group met every Monday morning between 10am and 12.00 noon. Members of the church and local people from the community came in regularly to chat and have a drink. We had a short prayer time at the end for anyone who wanted to stay, using a printed card

with simple responses. The numbers for this grew over time and gives a good way to start off the week. Requests for prayers are followed up and passed to the relevant people.

The craft group has been regularly attended with new people joining. Some continued to knit squares to make into blankets which were taken to local care homes. Others came for the fellowship and enjoy colouring or simply chatting. Others knit, crochet or do small crafts or weaving. Materials can be provided by the church if needed. Wools are often donated by members for the group to use as they want. The church has a stock of needles and patterns and members are happy to teach new people certain skills.

The church utilised Beacon and the craft group to provide “Warm Spaces” for anyone who was struggling with the cost of heating their homes. Government funding was given to help with the additional costs associated with this.

Building and strengthening relationships across communities continued to be important. Organisations we were involved with included the Queenshill Gardeners Project, the Leeds Jewish Housing Association and Lingfield Living Local.

During the year the Pathways Christian Counselling service, which offers counselling to all in the community through its team of professionally trained counsellors and students, ceased to be part of the church and instead became a project within The Leeds Christian Community Trust (LCCT). This would help it to widen its working with churches across the city. One of the church’s trustees continues to serve on the Pathways management committee.

The church maintained its partnership with the Leeds and Moortown Furniture Store through encouraging donations of furniture. In addition, several church members were closely involved either through working for the Store or as trustees.

The church operates what it calls the “Lords Pantry” which is a stock of food and supplies which can be given to those who are struggling. It is available for anyone who approaches the church and regular donations are given by members to restock items.

To the same end, the church received Government grants through Leeds City Council and connected agencies to enable it to support people who were struggling with the cost of living. It did this by providing food and supplies, food vouchers for Sainsburys and electricity prepayment vouchers in partnership with a local post office.

One of our members has continued to pastor the Ethiopian church in Leeds and the Ethiopian church continues to reach out to asylum seekers in the UK with God’s love and to supply practical and spiritual support.

Our international links

BMS World Mission

The Church continues to support overseas links and overseas mission in a number of ways (see sections below). The main outlet for support for overseas work remains the Baptist Missionary Society (BMS).

We have given monthly financial support to BMS from general church funds and through individuals' monthly, annual, and special appeal donations. The generous level of individual giving has been maintained and the amount raised through the Birthday Scheme has been acknowledged by BMS as among the top 10 Baptist Churches in the country.

During the summer we were pleased to welcome, for the first time, our medical mission partners who work in a remote hospital in the Sahara in northern Chad. They visited our weekly Monday café to give an inspiring presentation of their work and the lifestyle of this marginalised community.

Wider news from Chad and our partners in France, and of BMS work worldwide continues to be communicated to the church through the Church's online newsletter and mission magazines.

MAF

Our church rep for MAF kept in touch with MAF links and continued to receive regular prayer diaries covering pilots and their families working overseas serving those in the world's most needy places. The continuing effects of climate change on vulnerable peoples and shortages due to the global impacts of conflicts makes life very hard. Our objective has been to continue to inform using the Church website to highlight all those concerns and once again many individual members quietly carried on their loving support (in prayer and materially) for all those whom we have made commitments to support over the years.

Work with Asylum Seekers

We referred earlier to the church's links with the Ethiopian church in Leeds. In addition to that, one of our church members who pastors that church has made a number of trips to France and Belgium to give practical support and show the love of God to people in refugees' camps there.

Romania

MBC has continued its links with its sister churches. Nearly £9,000 was raised through a number of events to allow the Romanian support group to send various amounts to the churches we support, including nearly £6,000 to help them support Ukrainian refugees. The money allows for help for a Gypsy pastor in Cluj Napoca and to help students in the city who are at university and need support to live. Money is shared with Odorheiu church and the village of Cserefalva who run a joint youth camp every summer.

Two church members were able to spend a week visiting the churches in the Spring and enjoyed visiting friends. In particular they visited Manastur church in the city of Cluj where they got to meet Ukrainian refugees who had travelled into Romania for sanctuary. The Ukrainians sang and talked about their experiences and on their return the members were able to share this with the church. Videos and greetings were shown.

Following this trip one of the deacons from Manastur Baptist church, with his wife and daughter, spent a week at MBC. Florin Fodor works for Campus Crusade in Cluj. It is an American Christian charity that works with young people in the Universities. As a deacon of his church Florin showed

slides and talked to us about driving into Ukraine with essential items bought with money MBC had provided. It made it all very real to the church.

'Via' church (The Way) is a church set up two years ago after a split in Manastur. The MBC members were able to visit this new church and be shown around. That church has a large family and young people's ministry which was heartening to see. It is hoped that the strong links we have will result in exchanges.

Zsuzsi and Andor Ferko, two young pastors, who work in Odorheiu In the south east of Romania were also pleased to show members around. They have a growing church and especially note that young people are coming more and more. They hope to visit MBC next year.

The new church pastor in Cserefalva was visited to maintain the links started over thirty years ago and to hear how the camps have helped their young people.

All in all MBC members are trying to keep the links going and share in all they can teach us.

WEC International

The Church continues to support (through an annual donation and regular giving by individuals) the work of two of our members working with Radio Worldwide (WEC International)

Due to ongoing travel restrictions during the year, the work is carried out in two main ways.

Firstly by running training courses on Zoom in the use of radio and other media for Christian work – most notably in African countries.

Secondly by producing an audio and video, Christian Thought for the Day, in Hindi, which is distributed via radio stations in India, Australasia, Fiji etc, and also through social media to thousands of phones.

In these ways we continue to witness, in words, service and actions, to the truths of the Good News of Jesus Christ for the wider world.

Children and Young People

On Sunday mornings, except when there is cafe church, a faithful group of volunteers have taken children and young people into an adjoining room where they have carried out a range of teaching and activities on the same theme as is being followed in church. The children have then usually shared with the whole congregation what they have learnt and been doing.

Toddlers. : Following the closure of parent and toddler groups under Covid lockdown, a group for parents and their pre-school age children within the local community was re-established in April 2022. Many young children were "Lockdown babies" who, along with older children, had missed out on the opportunity to mix with wider family members or other children outside of the nuclear family. For Parents, and especially for new parents, support networks and friendship groups had been difficult to start or maintain due to Covid restrictions.

So Stepping Stones Parent and Toddler Group was started. The group began meeting once a week during term time on a Tuesday morning. The group is an opportunity for children to explore and play and mix with other young children. For parents and carers the group offers a chance to socialise in a relaxed environment, build friendships, and share worries and concerns within a trusted group. Attendees have included Mums, a few Dads, and a significant number of Grandparents who are caring for grandchildren while Parents are at work.

Stepping Stones is run entirely by a team of dedicated volunteers from the church. The volunteers aim to offer a safe and stimulating environment for the children who attend, and to offer friendship, care, support, understanding and acceptance to all the families who attend. Above all the volunteers seek to demonstrate the Love of God to all who attend through the care and friendship they offer.

Stepping Stones makes a nominal charge per family per session to cover the cost of resources and drinks and snacks. However no family is excluded if they are unable to pay.

Stepping Stones group started with a small number of families, but the numbers continued to grow during the year to over 25 families each session, mainly due to word of mouth, and the group continues to be very popular

Youth – Rock Solid. With a growing need for youth work at the Church since restarting after the pandemic, in September 2022 the church started a weekly Rock Solid programme. Rock Solid is a programme aimed at 11 to 14 year olds using resources provided by Youth for Christ. Each meeting is a mixture of games, talks and chats themed around a particular topic usually relevant to the lives of young people. The programme provides an opportunity to present a Christian view on the topics. Biscuits and drink are provided for a short break in the one hour meeting. All safeguarding guidelines are followed.

The format of Rock Solid is such that it benefits from having enough young people to make the activities work. The material is also very focussed on its particular age group. At the start of the year meetings were attended regularly by up to 10 children, mainly but not exclusively from church families. By the end of the year it became apparent that many of the young people had become too old, the novelty of having a new meeting had worn off and the number attending had fallen. With a lower number attending, the activities became less exciting and so the format started to fail. The leaders of the group were able to engage with the smaller number of young people but it is difficult to engage in a deep conversation in such an informal setting.

The leaders believe that Rock Solid should continue with a new intake of young people but something more bible centric is required for those now too old for the format. The leaders have discussed with the minister the intention to meet with parents of the older youth to arrange something suitable for this coming academic year.

Seniors

Our Seniors Worker worked alongside a team of over 20 volunteers who supported her in her work with seniors.

The Lunch Club met weekly during term time with a summer special in August and three outings for lunch. There are up to 24 Lunch Club members aged from their 60's to 90's who normally attend. A fresh meal was cooked onsite each week and a variety of activities took place.

The Seniors worker and volunteers stayed in touch with members by telephone when they were absent from the group through illness or other issues and through the school holidays.

We continued to signpost to or liaise with other organisations as appropriate to help people's particular needs and requests.

The Management Committee continued to meet during the year to plan and oversee the running of Lunch Club.

7. Pastoral Care

The church is committed to the pastoral care of its members and those connected with it and has a Pastoral Care Team (PCT) consisting of a properly trained team and a volunteer team leader.

Through this and its wider membership, the church has continued to develop and offer quality pastoral care under the leadership of our Minister, Shelley Dring, and the Leadership Team of the church, with the support, involvement, and advice of our Designated Leaders for Safeguarding, as required. The work that the PCT engage in, is largely a 'behind the scenes ministry' and their support for others has continued discretely, carefully and behind the scenes. In our Statement of Pastoral Care at MBC, the emphasis of our pastoral care is always confidentiality.

The priority of the PCT has been to maintain contact, connection, and communication with people at MBC, and those connected with the fellowship. The team has been involved with individuals and families offering precise, targeted, and consistent support. This has involved supporting those with mental health concerns, those with partners in Care Homes or Hospital, recovery after surgery, illness, or accident, support for those recently bereaved, the supply of essential materials for home, work or recreation, support for those with complex family situations, shopping trips and lifts to church. The team have visited, given practical help, emergency help, supported and prayed for those in our fellowship.

Members of the PCT attend Beacon Café and warm space on a Monday morning, Stepping Stones Mother and Toddler Group on a Tuesday morning, Lunch Club for Seniors on a Wednesday, and the Thursday afternoon Craft Group and warm space, and so are strategically placed to offer help and support to those who attend these groups as required. The Team is present at the Sunday morning worship services, and several are part of the Prayer Team, offering specific prayer for those who seek this. The PCT is committed to praying for individuals and families and the confidential WhatsApp prayer link is well established, on which specific prayer requests are shared. Any items for prayer by the PCT are held in the strictest confidence and given only on the explicit instruction of the individuals with their permission for the information to be shared.

The Team hopes to increase its numbers by adding those who may be 'befrienders'. There are a wide range of talents and gifts that would be helpful. Befrienders would perhaps meet with or phone someone during the week as a catch up, give help filling in complicated forms, give practical advice and help to someone moving into the area, offer lifts, or be a welcomer at church. In so many small ways this would demonstrate care, practical concern, and the love of Jesus.

We are aware of our need for further training and for the provision of courses that may offer support more widely to others such as a bereavement awareness training course and a self-care course for those who are supporting others.

8. Health and Safety / Facilities / Data Protection

Our Health and Safety Policy and Practice was monitored by the Health & Safety Deacon working alongside a dedicated Health & Safety team supported by our church administrator.

The church has an agreed GDPR policy and privacy statement and is registered with the Information Commissioner's Office.

9. Leadership Team and Church

During the year under review, the church appointed Shelley Dring, previously the Children's and Families Lead, as its Minister. The Leadership Team of the deacons and minister sought to ensure the continuing ministry and mission of the church. They met approximately fortnightly to pray and discuss a full range of issues.

The deacons, as well as all being committed Christians, brought a range of skills to their roles as trustees, including media, education, childcare, health, accountancy, construction and business.

A continuing focus for the church was on strengthening relationships to build a community centred on Christ. Our congregation grew gradually in numbers as they sought to continue to grow in their Christian faith.

10. Online and electronic communications

The continued use of our re-launched website (www.moortownbaptistchurch.org.uk) together with a weekly online E newsletter has more or less guaranteed that MBC is served not simply with a fresh face to face look but also vibrant online news. It has helped to keep families in touch with what the church is doing and the website currently holds a library of many hundreds of stored items all of which can be easily traced and downloaded.

The weekly newsletter, which the Minister has emailed out to all those on the church's email address list, included a message in which she shared thoughts on our Christian lives and faith and also set out information about what was happening in the coming week and where appropriate further ahead. For those without email and who wished to receive news, a printed version was photocopied and either hand delivered or posted out. Further copies were available at the Sunday service for anyone to collect.

11. Future Plans

As we move from one financial year to another, Moortown Baptist Church's main focus will be to continue to try and discern what God wants from us and for us and for those we have yet to meet.

We will continue to pray and to seek to put Jesus at the centre of everything we do. We will continue to offer pastoral support where needed via our dedicated pastoral team.

We will continue to be outward looking by offering outreach to our local community (Beacon cafe, Seniors, Toddlers, support for those struggling financially through the Lords Pantry and external

funding), across our wider city (Grace Gospel Church, Leeds and Moortown Furniture store, Pathways counselling service) and supporting mission across the world (for example BMS and WEC). In short we aim to continue to be Christ to our neighbours both near and far.

During the year to come the church will also be considering whether major spending might be needed on building maintenance and improving systems to support worship within the church and communications externally.

12. Financial Review

The Church continues to raise the funds needed to carry out its activities primarily through voluntary giving from within its own membership and congregation, from our charitable activities and from tax refunds through the Gift Aid scheme. The Church is intensely grateful for the continuing generous giving of its membership.

Due to a reduction in the number of its members, the year saw a reduction in unrestricted income for the church compared with the previous year of £19,366. In addition there was an increase in unrestricted expenditure of £22,262. Nevertheless, there was a surplus in year in unrestricted funds of £12,456, before adjustments relating to Baptist pension fund liabilities. During the year the pension fund announced it was no longer in deficit and accordingly there is no longer a need to make provision for an ongoing liability. That meant there was a surplus in adjusted unrestricted funds of £31,137 and an overall increase in funds of £29,859. Total funds at the end of the year amounted to £246,178 (2022 £216,319) including unrestricted funds of £114,941 (2022 £83,804). The church was able to make grants of £33,154 to individuals and other organisations.

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 will continue to report the ongoing financial situation to the whole church.

13. Reserves

The Trustees have established a Reserves Policy to hold six months worth of running costs, equivalent to about £60,000 based on unrestricted running costs. At March 2023 unrestricted reserves have increased by £31,137 to £114,941 as described above.

The trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with anticipated ongoing income, to enable the church to function effectively in the coming year. The reserves at March 2023 exceed six months worth of running costs and will be closely monitored. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and plans in place to minimise these risks.

14. Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year. We are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 1993.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

15. Approval

This report was approved by the Trustees at their meeting on 10th October 2023 and signed on their behalf by:



Geoff Fennell (Treasurer and Trustee)



John Sherbourne (Deacon and Trustee)

Moortown Baptist Church Annual Accounts Year Ended 31 March 2023

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 17

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2023 on pages 3 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

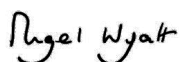
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

04/12/2023

Statement of Financial Activities for the year ended 31 March 2023

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	118,140		19,668		137,808	171,612
Charitable activities	6	4,411		13,045		17,456	21,765
Grants	7	-		4,300		4,300	932
Investments	8	870				870	29
Total		<u>123,421</u>	<u>-</u>	<u>37,013</u>	<u>-</u>	<u>160,434</u>	<u>194,338</u>
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	110,965		38,291		149,256	136,576
Total		<u>110,965</u>	<u>-</u>	<u>38,291</u>	<u>-</u>	<u>149,256</u>	<u>136,576</u>
Net income/(expenditure)		12,456	-	(1,278)	-	11,178	57,761
Actuarial revaluation of defined benefit pension scheme liability	22	18,681				18,681	14,035
Net movement in funds		<u>31,137</u>	<u>-</u>	<u>(1,278)</u>	<u>-</u>	<u>29,859</u>	<u>71,796</u>
Total funds brought forward		<u>83,804</u>	<u>-</u>	<u>7,324</u>	<u>125,191</u>	<u>216,319</u>	<u>144,523</u>
Total funds carried forward		<u>114,941</u>	<u>-</u>	<u>6,046</u>	<u>125,191</u>	<u>246,178</u>	<u>216,319</u>

The notes on pages 5 to 17 form an integral part of these accounts.

Balance Sheet at 31 March 2023

	Note	2023 £	£	2022 £	£
Tangible Fixed Assets	13		125,191		125,191
Current Assets					
Debtors	14	2,968		7,965	
Prepayments	14	1,267		1,193	
Cash at Bank	15	<u>118,212</u>		<u>107,513</u>	
		122,447		116,671	
Current Liabilities					
Creditors falling due within one year	16	<u>(1,460)</u>		<u>(10,873)</u>	
Net Current Assets			120,987		105,798
Creditors falling due after one year	17		-		(14,670)
Net Assets	21		<u>246,178</u>		<u>216,319</u>
The funds of the charity:					
General Funds			114,941		83,804
Restricted Funds	19		6,046		7,324
Designated Funds	20		-		-
Endowment Funds	18		125,191		125,191
Total Funds			<u>246,178</u>		<u>216,319</u>

The notes on pages 5 to 17 form an integral part of these accounts.

These accounts were approved by the Trustees on 5th September 2023 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



John Sherbourne
Deacon and Trustee

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historic cost convention, 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 1 January 2019.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

Fund raising and publicity costs

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

Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at deemed cost of £125,191, a valuation obtained on 1st January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the deemed cost. In addition, there is a long estimated useful life of the building and depreciation in any year would not be material.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Pension Liability

In previous years there were significant current and long-term amounts due to the Baptist pension scheme. However, during the year, the scheme announced that it was no longer in deficit. To reserve its position, it maintained the requirement for monthly deficit payments by churches, but only at a nominal £1 per month. Payment of the previously stated full employer debt to the pension scheme would still be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme. However, the church's minister has now joined the scheme which means that the situation is not currently relevant and therefore there is no longer the need to account for a pension creditor.

The Trustees expect the church to be able to continue to meet all liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £620 (2022; £500) for the costs of independent examination.

4. Government Grants

There were no further grants in respect of the Government's furlough scheme (2022; £932). However, central government grants totalling £4,300 were received via Leeds City Council approved organisations to help support households with food and energy costs (2022: nil).

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Offerings	97,754	-	16,705	-	114,459	145,626
Tax Refunds	20,386	-	2,963	-	23,349	25,986
Totals	118,140	-	19,668	-	137,808	171,612
Total by Fund 2022	141,066	-	30,546	-	171,612	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Counselling Service	-	-	13,045	-	13,045	21,005
Room Hire	3,217	-	-	-	3,217	760
Toddlers	1,163	-	-	-	1,163	-
Other	31	-	-	-	31	-
Totals	4,411	-	13,045	-	17,456	21,765
Total by Fund 2022	760	-	21,005	-	21,765	

7. Income from grants

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Household Support	-	-	4,300	-	4,300	-
Furlough Income	-	-	-	-	-	932
Totals	-	-	4,300	-	4,300	932
Total by Fund 2022	932	-	-	-	932	

8. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Interest:						
Yorkshire Baptist Account	777	-	-	-	777	29
Baptist Union	93	-	-	-	93	-
Totals	870	-	-	-	870	29
Total by Fund 2022	29	-	-	-	29	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2023	Total 2022
	£	£	£	£	£
Ministry, Fellowship & Outreach	39,537	33,154	32,184	104,875	72,211
Youth Work	-	-	-	-	71
Childrens & Toddlers Work	9,078	-	4,019	13,097	36,201
Seniors Work	9,755	-	4,319	14,074	11,252
Counselling Service	17,210	-	-	17,210	16,840
Totals	75,580	33,154	40,522	149,256	135,576

The Children's and Families Worker who unofficially carried out the role of church Minister during the first part of the year was appointed as Minister in July 2022 and the costs of employing her are split between Ministry, Fellowship & Outreach and Children's & Toddlers Work.

The counselling service operated largely independently which is why no support costs are allocated there. It ceased to be part of the church during the year and instead became a project within the Leeds Christian Community Trust (LCCT). The figure above consists of direct costs incurred before the transfer and the balance of funds transferred to LCCT (see also note 19).

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2023
	£	£	£
Ministry, Fellowship & Outreach	1,218	19,764	20,982
Childrens & Toddlers Work	99	-	99
Counselling Service	17,210	-	17,210
Totals	18,527	19,764	38,291

10.Support costs

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Administrator	8,416	-	-	-	8,416	12,183
Printing, Stationery, Telephone	1,600	-	-	-	1,600	2,146
Governance Costs	1,172	-	-	-	1,172	1,000
Buildings Costs	24,849	-	-	-	24,849	20,400
Other Costs	4,485	-	-	-	4,485	3,276
Totals	40,522	-	-	-	40,522	39,005
Total by Fund 2022	39,005	-	-	-	39,005	

11. Grant funding

Recipient	General Funds	Restricted Funds	Designated Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
BMS World Mission	5,060	4,060	-	-	9,120	13,560
BMS Uganda appeal	-	-	-	-		1,106
Caring for Life	-	-	-	-		150
Grace Gospel Church	2,300	-	-	-	2,300	3,510
Household Support Fund	-	1,786	-	-	1,786	-
Leeds & Moortown Furniture Store	500	-	-	-	500	755
Lingfield Living Local	-	667	-	-	667	-
MAF	-	1,000	-	-	1,000	-
Martin House Hospice	-	667	-	-	667	-
MBC Romania Fund	-	2,993	-	-	2,993	3,755
MBC Romania Fund (Ukraine)	-	5,641	-	-	5,641	8,090
Pathways Counselling	500	-	-	-	500	-
Radio Worldwide	1,200	1,950	-	-	3,150	2,860
Youth For Christ	-	500	-	-	500	500
Personal gifts to staff	-	500	-	-	500	-
YBA Home Mission	3,830	-	-	-	3,830	5,075
Totals	13,390	19,764	0	0	33,154	39,361
Total by fund for 2022	15,165	24,196	0	0	39,361	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- BMS Uganda Appeal – a special child protection appeal
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Household Support Fund – Government grants distributed in Leeds via Leeds Community Anchor Network to fund direct support to people struggling to pay for essentials such as food and energy
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Lingfield Living Local – an organisation that works with people in local socially and economically disadvantaged communities
- MAF – Mission Aviation Fellowship flies pastors and relief and medical workers and their necessary supplies into otherwise difficult to reach parts of the world
- Martin House Hospice – a hospice for children and young people
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Pathways Counselling – a professional counselling service previously part of the church
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Youth For Christ: works to share the Christian faith with young people throughout the country
- Personal Gifts for Staff – private gifts for staff from within the church membership
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2023	2022
All Staff	£	£
Salaries	56,075	42,618
Social Security Costs	-	810
Pension Costs - Current	3,696	2,506
Pension costs - deficit contributions	2,018	5,965
Other costs	534	-
Totals	62,323	51,899

The average number of employees during the year was:	4	4
The full time equivalent number of staff was:	1.8	1.8

No employee received emoluments in excess of £60,000 during the year (2022 none).

None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2022 none).

	Minister	
	2023	2022
	£	£
Salaries	30,435	-
Social Security Costs	-	-
Pension Costs	2,173	-
Other Costs	299	-
Totals	32,907	-

The Children's and Families Worker who had unofficially been carrying out the role of minister was appointed as Minister in July 2022 and in that position was defined as key management personnel. So the total remuneration of key management personnel is £32,907 (2022; nil).

The church pays pension contributions for various employees into defined contribution arrangements. Further information about pension schemes is given in note 22.

Trustees' Gifts and Expenses

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2023 is £11,055 (2022: £19,990).

Four (2022: two) trustees incurred reimbursable out of pocket expenses totalling £5,640 (2022: £996) towards the day to day running of the charity.

13. Tangible Fixed Assets

	Church Premises	Total
	£	£
Cost		
1 April 2022	125,191	125,191
Additions	-	-
Disposals	-	-
31 March 2023	<u>125,191</u>	<u>125,191</u>
Depreciation		
1 April 2022	-	-
Additions	-	-
Disposals	-	-
31 March 2023	<u>-</u>	<u>-</u>
Net Book Value		
31 March 2023	<u>125,191</u>	<u>125,191</u>
31 March 2022	<u>125,191</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at June 2022) is £2,421,064.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2023	2022
	£	£
Gift Aid Recoverable	2,968	7,965
Prepayments	1,267	1,193
Totals	<u>4,235</u>	<u>9,158</u>

15. Bank and cash balances

	2023	2022
	£	£
Cash at Bank and In Hand	26,525	56,696
Yorkshire Baptist Account	51,594	50,817
Baptist Union	<u>40,093</u>	<u>-</u>
Totals	<u>118,212</u>	<u>107,513</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
General Accruals	1,460	4,843
Pension Liability	-	6,030
Totals	1,460	10,873

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Pension Liability	-	14,670
Totals	-	14,670

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2022	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2023
	£	£	£	£	£	
Donations for specific grants	1,627	22,337	(19,764)	-	-	4,200
Lords Pantry	1,186	120	(138)	-	-	1,168
Donations for specific expenditure	-	1,511	(1,080)	-	-	431
Childrens and youth work fund	346	-	(99)	-	-	247
Counselling service	4,165	13,045	(17,210)	-	-	-
Totals	7,324	37,013	(38,291)	-	-	6,046

The purposes of the main restricted funds in the table above are:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet

- Donations for specific expenditure; where donations or grants have been given to enable the church to make specific purchases or carry out specific works
- Counselling Service; where clients make payments to receive professional counselling at reduced rates. The service was transferred to the Leeds Christian Community Trust (LCCT, charity number 1096860) with effect from 1st December 2022 along with £7,299 being the balance of its restricted funds. There was no staff transfer involved.

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

There are currently no designated funds.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2023				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	6,046	-	6,046
Designated Funds	-	-	-	-
General Funds	-	114,941	-	114,941
Totals	125,191	120,987	-	246,178
At 31 March 2022				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	7,324	-	7,324
Designated Funds	-	-	-	-
General Funds	-	98,474	(14,670)	83,804
Totals	125,191	105,798	(14,670)	216,319

22. Baptist Ministers Pension Scheme

The Church is a participating employer the Baptist Pension Scheme (“the Scheme”), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme’s assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Church’s Minister has chosen to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows

Type of assumption	% p.a.
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the “CMI 2019” projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due to take place not later than 31 December 2022 and the valuation has to be lodged with the Pensions Regulator by the end of March 2024.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2023	2022
	£	£
Balance sheet liability at year start	20,700	40,700
Minus deficiency contributions paid	(2,019)	(5,965)
Interest cost (recognised in SoFA)	453	868
Remaining change to balance sheet liability* (recognised in SoFA)	(19,134)	(14,903)
Balance sheet liability at year end	-	20,700

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	31 Mar 2023	31 Mar 2022	31 Mar 2021
Discount rate	5.6%	2.3%	2.3%
Future increases to Minimum Pensionable Income	0%	3.2%	3.2%

The Church has been advised that the cost for the church to buyout their Pension Scheme liabilities at 31 December 2021 was approximately £35,600.

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-23	31-Mar-22
Contributions to DC scheme for current employees	£973	-
Deficit contributions	£2,019	£5,965
Administration Costs	£649	£205
	£3,641	£6,170

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £3,830 (2022 £5,075) of which £3,830 (2022: £5,025) was from general funds. In 2022 there was also a trustees' donation to the YBA of £100.

The Church paid a total of £500 (2022: £755) in donations during the year to the Leeds and Moortown Furniture Store where one of the trustees, John Sherbourne, is also a trustee of Moortown Baptist Church. In addition, the church paid a total of £500 (2022: nil) in donations during the year to the Pathways Counselling Service of which one of the management committee, Geoff Fennell, is also a trustee of Moortown Baptist Church.

Moortown Baptist Church Annual Accounts Year Ended 31 March 2023

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 17

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2023 on pages 3 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

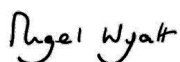
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

04/12/2023

Statement of Financial Activities for the year ended 31 March 2023

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	118,140		19,668		137,808	171,612
Charitable activities	6	4,411		13,045		17,456	21,765
Grants	7	-		4,300		4,300	932
Investments	8	870				870	29
Total		<u>123,421</u>	<u>-</u>	<u>37,013</u>	<u>-</u>	<u>160,434</u>	<u>194,338</u>
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	110,965		38,291		149,256	136,576
Total		<u>110,965</u>	<u>-</u>	<u>38,291</u>	<u>-</u>	<u>149,256</u>	<u>136,576</u>
Net income/(expenditure)		12,456	-	(1,278)	-	11,178	57,761
Actuarial revaluation of defined benefit pension scheme liability	22	18,681				18,681	14,035
Net movement in funds		<u>31,137</u>	<u>-</u>	<u>(1,278)</u>	<u>-</u>	<u>29,859</u>	<u>71,796</u>
Total funds brought forward		<u>83,804</u>	<u>-</u>	<u>7,324</u>	<u>125,191</u>	<u>216,319</u>	<u>144,523</u>
Total funds carried forward		<u>114,941</u>	<u>-</u>	<u>6,046</u>	<u>125,191</u>	<u>246,178</u>	<u>216,319</u>

The notes on pages 5 to 17 form an integral part of these accounts.

Balance Sheet at 31 March 2023

	Note	2023 £	£	2022 £	£
Tangible Fixed Assets	13		125,191		125,191
Current Assets					
Debtors	14	2,968		7,965	
Prepayments	14	1,267		1,193	
Cash at Bank	15	<u>118,212</u>		<u>107,513</u>	
		122,447		116,671	
Current Liabilities					
Creditors falling due within one year	16	<u>(1,460)</u>		<u>(10,873)</u>	
Net Current Assets			120,987		105,798
Creditors falling due after one year	17		-		(14,670)
Net Assets	21		<u>246,178</u>		<u>216,319</u>
The funds of the charity:					
General Funds			114,941		83,804
Restricted Funds	19		6,046		7,324
Designated Funds	20		-		-
Endowment Funds	18		125,191		125,191
Total Funds			<u>246,178</u>		<u>216,319</u>

The notes on pages 5 to 17 form an integral part of these accounts.

These accounts were approved by the Trustees on 5th September 2023 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



John Sherbourne
Deacon and Trustee

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historic cost convention, 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 1 January 2019.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

Fund raising and publicity costs

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

Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at deemed cost of £125,191, a valuation obtained on 1st January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the deemed cost. In addition, there is a long estimated useful life of the building and depreciation in any year would not be material.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Pension Liability

In previous years there were significant current and long-term amounts due to the Baptist pension scheme. However, during the year, the scheme announced that it was no longer in deficit. To reserve its position, it maintained the requirement for monthly deficit payments by churches, but only at a nominal £1 per month. Payment of the previously stated full employer debt to the pension scheme would still be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme. However, the church's minister has now joined the scheme which means that the situation is not currently relevant and therefore there is no longer the need to account for a pension creditor.

The Trustees expect the church to be able to continue to meet all liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £620 (2022; £500) for the costs of independent examination.

4. Government Grants

There were no further grants in respect of the Government's furlough scheme (2022; £932). However, central government grants totalling £4,300 were received via Leeds City Council approved organisations to help support households with food and energy costs (2022: nil).

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Offerings	97,754	-	16,705	-	114,459	145,626
Tax Refunds	20,386	-	2,963	-	23,349	25,986
Totals	118,140	-	19,668	-	137,808	171,612
Total by Fund 2022	141,066	-	30,546	-	171,612	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Counselling Service	-	-	13,045	-	13,045	21,005
Room Hire	3,217	-	-	-	3,217	760
Toddlers	1,163	-	-	-	1,163	-
Other	31	-	-	-	31	-
Totals	4,411	-	13,045	-	17,456	21,765
Total by Fund 2022	760	-	21,005	-	21,765	

7. Income from grants

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Household Support	-	-	4,300	-	4,300	-
Furlough Income	-	-	-	-	-	932
Totals	-	-	4,300	-	4,300	932
Total by Fund 2022	932	-	-	-	932	

8. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
Interest:						
Yorkshire Baptist Account	777	-	-	-	777	29
Baptist Union	93	-	-	-	93	-
Totals	870	-	-	-	870	29
Total by Fund 2022	29	-	-	-	29	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2023	Total 2022
	£	£	£	£	£
Ministry, Fellowship & Outreach	39,537	33,154	32,184	104,875	72,211
Youth Work	-	-	-	-	71
Childrens & Toddlers Work	9,078	-	4,019	13,097	36,201
Seniors Work	9,755	-	4,319	14,074	11,252
Counselling Service	17,210	-	-	17,210	16,840
Totals	75,580	33,154	40,522	149,256	135,576

The Children's and Families Worker who unofficially carried out the role of church Minister during the first part of the year was appointed as Minister in July 2022 and the costs of employing her are split between Ministry, Fellowship & Outreach and Children's & Toddlers Work.

The counselling service operated largely independently which is why no support costs are allocated there. It ceased to be part of the church during the year and instead became a project within the Leeds Christian Community Trust (LCCT). The figure above consists of direct costs incurred before the transfer and the balance of funds transferred to LCCT (see also note 19).

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2023
	£	£	£
Ministry, Fellowship & Outreach	1,218	19,764	20,982
Childrens & Toddlers Work	99	-	99
Counselling Service	17,210	-	17,210
Totals	18,527	19,764	38,291

10.Support costs

	General Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Administrator	8,416	-	-	-	8,416	12,183
Printing, Stationery, Telephone	1,600	-	-	-	1,600	2,146
Governance Costs	1,172	-	-	-	1,172	1,000
Buildings Costs	24,849	-	-	-	24,849	20,400
Other Costs	4,485	-	-	-	4,485	3,276
Totals	40,522	-	-	-	40,522	39,005
Total by Fund 2022	39,005	-	-	-	39,005	

11. Grant funding

Recipient	General Funds	Restricted Funds	Designated Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
BMS World Mission	5,060	4,060	-	-	9,120	13,560
BMS Uganda appeal	-	-	-	-		1,106
Caring for Life	-	-	-	-		150
Grace Gospel Church	2,300	-	-	-	2,300	3,510
Household Support Fund	-	1,786	-	-	1,786	-
Leeds & Moortown Furniture Store	500	-	-	-	500	755
Lingfield Living Local	-	667	-	-	667	-
MAF	-	1,000	-	-	1,000	-
Martin House Hospice	-	667	-	-	667	-
MBC Romania Fund	-	2,993	-	-	2,993	3,755
MBC Romania Fund (Ukraine)	-	5,641	-	-	5,641	8,090
Pathways Counselling	500	-	-	-	500	-
Radio Worldwide	1,200	1,950	-	-	3,150	2,860
Youth For Christ	-	500	-	-	500	500
Personal gifts to staff	-	500	-	-	500	-
YBA Home Mission	3,830	-	-	-	3,830	5,075
Totals	13,390	19,764	0	0	33,154	39,361
Total by fund for 2022	15,165	24,196	0	0	39,361	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- BMS Uganda Appeal – a special child protection appeal
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Household Support Fund – Government grants distributed in Leeds via Leeds Community Anchor Network to fund direct support to people struggling to pay for essentials such as food and energy
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Lingfield Living Local – an organisation that works with people in local socially and economically disadvantaged communities
- MAF – Mission Aviation Fellowship flies pastors and relief and medical workers and their necessary supplies into otherwise difficult to reach parts of the world
- Martin House Hospice – a hospice for children and young people
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Pathways Counselling – a professional counselling service previously part of the church
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Youth For Christ: works to share the Christian faith with young people throughout the country
- Personal Gifts for Staff – private gifts for staff from within the church membership
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2023	2022
All Staff	£	£
Salaries	56,075	42,618
Social Security Costs	-	810
Pension Costs - Current	3,696	2,506
Pension costs - deficit contributions	2,018	5,965
Other costs	534	-
Totals	62,323	51,899

The average number of employees during the year was:	4	4
The full time equivalent number of staff was:	1.8	1.8

No employee received emoluments in excess of £60,000 during the year (2022 none).

None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2022 none).

	Minister	
	2023	2022
	£	£
Salaries	30,435	-
Social Security Costs	-	-
Pension Costs	2,173	-
Other Costs	299	-
Totals	32,907	-

The Children's and Families Worker who had unofficially been carrying out the role of minister was appointed as Minister in July 2022 and in that position was defined as key management personnel. So the total remuneration of key management personnel is £32,907 (2022; nil).

The church pays pension contributions for various employees into defined contribution arrangements. Further information about pension schemes is given in note 22.

Trustees' Gifts and Expenses

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2023 is £11,055 (2022: £19,990).

Four (2022: two) trustees incurred reimbursable out of pocket expenses totalling £5,640 (2022: £996) towards the day to day running of the charity.

13. Tangible Fixed Assets

	Church Premises	Total
	£	£
Cost		
1 April 2022	125,191	125,191
Additions	-	-
Disposals	-	-
31 March 2023	<u>125,191</u>	<u>125,191</u>
Depreciation		
1 April 2022	-	-
Additions	-	-
Disposals	-	-
31 March 2023	<u>-</u>	<u>-</u>
Net Book Value		
31 March 2023	<u>125,191</u>	<u>125,191</u>
31 March 2022	<u>125,191</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at June 2022) is £2,421,064.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2023	2022
	£	£
Gift Aid Recoverable	2,968	7,965
Prepayments	1,267	1,193
Totals	<u>4,235</u>	<u>9,158</u>

15. Bank and cash balances

	2023	2022
	£	£
Cash at Bank and In Hand	26,525	56,696
Yorkshire Baptist Account	51,594	50,817
Baptist Union	<u>40,093</u>	<u>-</u>
Totals	<u>118,212</u>	<u>107,513</u>

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
General Accruals	1,460	4,843
Pension Liability	-	6,030
Totals	1,460	10,873

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Pension Liability	-	14,670
Totals	-	14,670

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2022	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2023
	£	£	£	£	£	
Donations for specific grants	1,627	22,337	(19,764)	-	-	4,200
Lords Pantry	1,186	120	(138)	-	-	1,168
Donations for specific expenditure	-	1,511	(1,080)	-	-	431
Childrens and youth work fund	346	-	(99)	-	-	247
Counselling service	4,165	13,045	(17,210)	-	-	-
Totals	7,324	37,013	(38,291)	-	-	6,046

The purposes of the main restricted funds in the table above are:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet

- Donations for specific expenditure; where donations or grants have been given to enable the church to make specific purchases or carry out specific works
- Counselling Service; where clients make payments to receive professional counselling at reduced rates. The service was transferred to the Leeds Christian Community Trust (LCCT, charity number 1096860) with effect from 1st December 2022 along with £7,299 being the balance of its restricted funds. There was no staff transfer involved.

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

There are currently no designated funds.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2023				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	6,046	-	6,046
Designated Funds	-	-	-	-
General Funds	-	114,941	-	114,941
Totals	125,191	120,987	-	246,178
At 31 March 2022				
Endowment Funds	125,191	-	-	125,191
Restricted Funds	-	7,324	-	7,324
Designated Funds	-	-	-	-
General Funds	-	98,474	(14,670)	83,804
Totals	125,191	105,798	(14,670)	216,319

22. Baptist Ministers Pension Scheme

The Church is a participating employer the Baptist Pension Scheme (“the Scheme”), which is a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Limited). The assets of the Scheme are held separately from those of the Employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers’ Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Prior to this date the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of final minimum pensionable income for each year of pensionable service together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members’ Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Broadstone Corporate Benefits Ltd. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members if they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Aviva Limited. [Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%.]

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. Because it is not possible to attribute the Scheme’s assets and liabilities to specific employers, the scheme is accounted for as if the Scheme were a defined contribution scheme.

The Church’s Minister has chosen to join the Scheme.

Actuarial valuation as at 31 December 2019

A formal valuation of the DB Plan as at 31 December 2019 was carried out by a professionally qualified Actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan assets was £298 million, whilst the level of assets needed to pay benefits was £316m, giving a deficit of £18m (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit.

The key financial assumptions underlying the valuation were as follows

Type of assumption	% p.a.
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income Increase Adjustment (above CPI)	0.50
Pre-retirement assumed investment returns (gilt yield plus 1.75% pa)	2.95
Post retirement assumed investment returns (including benefits matched by the insurance policy) (gilt yield plus 0.5% pa)	1.70
Minimum Pensionable Income increases (CPI plus 0.5%)	3.20
Deferred pension increases (based on RPI)	
Pre April 2009	3.20
Post April 2009	2.50
Pension increases	
Based on CPI with an annual floor of 0% and annual cap of 5%	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the “CMI 2019” projection with a long-term rate of improvement of 1.75% p.a. for males and 1.5% p.a. for females with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB Plan within the Scheme is due to take place not later than 31 December 2022 and the valuation has to be lodged with the Pensions Regulator by the end of March 2024.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

	2023 £	2022 £
Balance sheet liability at year start	20,700	40,700
Minus deficiency contributions paid	(2,019)	(5,965)
Interest cost (recognised in SoFA)	453	868
Remaining change to balance sheet liability* (recognised in SoFA)	(19,134)	(14,903)
Balance sheet liability at year end	-	20,700

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

	31 Mar 2023	31 Mar 2022	31 Mar 2021
Discount rate	5.6%	2.3%	2.3%
Future increases to Minimum Pensionable Income	0%	3.2%	3.2%

The Church has been advised that the cost for the church to buyout their Pension Scheme liabilities at 31 December 2021 was approximately £35,600.

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-23	31-Mar-22
Contributions to DC scheme for current employees	£973	-
Deficit contributions	£2,019	£5,965
Administration Costs	£649	£205
	£3,641	£6,170

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £3,830 (2022 £5,075) of which £3,830 (2022: £5,025) was from general funds. In 2022 there was also a trustees' donation to the YBA of £100.

The Church paid a total of £500 (2022: £755) in donations during the year to the Leeds and Moortown Furniture Store where one of the trustees, John Sherbourne, is also a trustee of Moortown Baptist Church. In addition, the church paid a total of £500 (2022: nil) in donations during the year to the Pathways Counselling Service of which one of the management committee, Geoff Fennell, is also a trustee of Moortown Baptist Church.

MOORTOWN BAPTIST CHURCH

England & Wales - Charity number 1128960

Accounts



Annual Report 2021 - 2022

Annual Report for 2021-22

Moortown Baptist Church

1. Statutory Information

Registered Address

204 King Lane, LEEDS, LS17 6AA.

Charity Registration Number: 1128960

Trustees

Revd Graham Brownlee (Minister - until April 2021)

Dr Patrick Colling (Appointed March 2021)

Dr Phil Commons (Appointed September 2021)

Mr Nathan Dring (Appointed March 2021 – until September 2021)

Mr Geoff Fennell (Appointed March 2021)

Mr Zac Mwanje (Appointed September 2021)

Mr Ian Richardson (Appointed June 2015 – until May 2021)

Mrs Karen Ross (Appointed March 2021)

Revd Shona Shaw (Minister - until April 2021)

Mr John Sherbourne (Appointed March 2021)

Mrs Bela Singh (Appointed March 2021 – until September 2021)

Mrs Diane Sunter (Appointed September 2021)

Property Trustees

The Baptist Union Corporation Limited / The Yorkshire Baptist Association (Incorporated)

Baptist House

129 Broadway

DIDCOT

Oxfordshire

OX11 8RT

Bankers

Virgin Money Bank

Yorkshire Baptist Association Trust Fund

Independent Examiner

Wyatt & Co Chartered Accountants,

125 Main St,

Garforth,

Leeds,

LS25 1AF

2. Annual Report for 2021/22

The trustees present their Annual Report and financial statements for the year to 31st March 2022.

3. Charitable Object

The church is governed by a Constitution which states that the principal purpose of the Church 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/or other parts of the world. The Church occupies premises which are held by the Baptist Union Corporation Ltd, on Trust which are entirely compatible with the above object.

4. Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, and in particular the guidance for charities for the advancement of religion. The Church proclaims the Gospel of Jesus Christ.

This benefit is available to all who come into contact with the Church in any way.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

5. Organisation Structure and Decision making processes

Members of the Church are accepted in accordance with the Constitution which requires them to have been baptised on their profession of faith in Jesus Christ, or (at the discretion of the Church Members meeting) on their own public profession of faith in Jesus Christ.

Governance of a local Baptist church is achieved through the Church Members meeting together to consider matters related to the life and work of the Church. Local Baptist churches nevertheless appoint individuals to responsibilities within the church, so its mission can be advanced through the effective and deliberate sharing of tasks, within a framework of mutual accountability.

In accordance with the Constitution, Deacons have been appointed by the Church Members meeting, who for 2021/22 together with the Childrens and Families' Lead (also appointed by the Church Members meeting) have formed the church Leadership Team and shared the responsibility for the church's mission and pastoral care. A total of ten individuals have served as deacons during the course of the year. The Deacons, Ministers and other members of the Leadership Team are together the Charity Trustees of the church, responsible for governance and administration of the charity. All Church Members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Church Members meeting usually takes place no less than six times per year and is where matters affecting the life and activities of the Church are discussed in the context of worship, including prayer and the reading of Scripture. The intention is that, so far as is possible, practical

issues are not perceived as being separate from the spiritual aspects of the Church. Relevant matters may be raised to the Church Members Meeting by the Leadership Team or at the request of Church Members. The Church Members meeting is where overall policy and key decisions of the church are determined. Although the Constitution permits decisions to be made by appropriate majorities at Church Members meetings, the Church generally seeks to work by consensus where possible.

6. The continuing impact of Covid 19

The impact of Covid 19 has meant that Moortown Baptist Church has had to review how it carries out its entire ministry for the longer term and not just on a temporary basis. For the first part of the year, when we could still not meet face to face, the leadership of the church had to ensure that the same level of contact and care was maintained either online, via social media or by telephone. Although the church was able to open up its doors again part way through the year for face to face activities, many members were still understandably cautious about face to face gatherings and the continuing risks associated with Covid 19. The church had to implement ways of keeping members safe including continuing infection control measures (such as wearing face masks, signing into services with contact details, hand sanitisation, some social distancing).

Hybrid House Groups with some people meeting face to face whilst others joined online were developed, online services for those too vulnerable to be able to join us in person were continued and Lunchclub started to meet again but in the main church sanctuary where social distancing could more easily be maintained.

In addition, many meetings continued to be held by Zoom, especially for the first part of the year but then even after the church opened its doors again.

Further information on activities is given in the following paragraphs.

7. Objectives and Activities

“In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission in December 2008.”

In order to achieve the principal objective which is set out above, the Church provides a variety of activities both to its membership and to the wider community generally. In loving God and living generously, our 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, by following Christ.

Our shared life – Christian worship and discipleship

Although considerably smaller than it was pre-pandemic, Moortown Baptist Church continues to be an increasingly diverse community of Christians, drawn from neighbourhoods across North and North East Leeds. We seek to apply a vision of Truth and Grace as a church together and in whatever context we find ourselves in our everyday lives. When we gather together we seek to promote Christian living, offer hospitality and equip our members.

All through this period Shelley Dring, the church's Children and Family Lead, who was employed part-time for the first eight months of the year, took on responsibility, together with the Interim Leadership Team and a number of volunteers, of compiling and delivering much of the church's output.

At the heart of this are our Sunday services, in which we share teaching, sung worship, prayer and communion.

Youtube. Moortown Baptist youtube channel became the main source of content on youtube as the Family and Childrens Lead was working across all age groups and it was deemed sensible to put all content on one channel. This included songs, a weekly cartoon, storytelling, crafts, dancing, teaching and visual art. The Family and Children's Lead was gratefully supported by a small core team who lead worship by choosing songs each week, those who supported tech and those who recorded content. The Family and Childrens Lead planned the themes and direction each week. In August 2021 the church started meeting in the building and the service was streamed live on YouTube. Facebook live continued every Sunday before the YouTube service even during the first few months of August 2021 when the church started to meet together in the church building.

Facebook. Facebook live became a tool to keep in touch with adults as well as children and to share about events taking place in person in the car park such as the commemoration of one year since lockdown when people tied yellow ribbons to the trees to remember those who had died of corona virus.

Zoom. Zoom meetings continued to be used to stay in touch with volunteers, host prayer groups, all age communions, get togethers' and services. These included a virtual Pentecost upper room, 'hybrid' house groups so that people could meet in person and virtually (when this was assessed as being 'safe', prayer for the Ukraine (in person and in the zoom room) and church meetings (in person and in the zoom room).

Worship and Teaching. The teaching series planned by the Families and Childrens Lead, supported by others, was designed to be accessible and to allow God to speak to people at a time of local and global uncertainty. All ages took part in creative activities and this continued when services went back into the building in Summer 2021.

In person gatherings. The carpark became a focus for meeting together and this was made easier and more pleasant by volunteers at the church building temporary gazebos and a beautiful garden and seating area. Creative worship included an All Age QR code Easter trail, egg hunt, coloured window crosses and colour prayers tied to trees. Trees were also used to encourage the local community as volunteers made stars, sheep, bees and happy easter cards to hang on the trees for passers-by. In April 2021 the church opened for the first time to all for a drop-in day of prayer. In August 2021 the church had their first service in the building. They started with a communion service and the focus was all ages together building relationships. The first teaching back in the building was based on the early church in the book of Acts and looked at what being church meant.

Over the next year the church continued to meet in person and online. It was felt important to keep the church open and visible by using outdoor spaces whilst facilitating inside activities too. Most seasonal activities took this hybrid approach with in person and live streaming/zooming options.

Gradually, separate activities were planned on some Sundays for children and for the youth. Toddlers were welcomed alongside adults at Beacon café.

As described below, we continued our work during the year among seniors, children and young people, home groups and other groups, although lockdown significantly affected how we worked.

In the past year:

Outward Focus

Our local and citywide connections

We are committed to equipping one another in our daily living and work. As a church we partner with others to achieve common goals, through action, campaigning, prayer and financial support. We encourage individuals to get involved with community groups and charities and continue to host open contact groups such as a Monday morning Beacon Cafe. We also offer counselling, which is open to all, through Pathways Christian Counselling.

As a church we have continued our support for Baptists Together Home Mission. Additionally, we continued to support a range of groups including Leeds and Moortown Furniture Store and Grace Gospel Church.

During the period the church reopened and the 'Beacon' group was re-established, meeting every Monday morning between 10am and 12.00 noon. Members of the church and local people from the community came in regularly to chat and have a drink. We started a short prayer time at the end for anyone who wanted to stay, using a printed card with simple responses. The numbers for this grew over time and gives a good way to start off the week. Requests for prayers are followed up and passed to the relevant people.

Building and rebuilding relationships across communities was also important following the lockdowns. New key projects included the Queenshill Gardeners Project and connecting with the Leeds Jewish Housing Association.

The craft group also started up again and has been regularly attended with new people joining. Some continued to knit squares to make into blankets which were taken to local care homes. Others came for the fellowship and enjoy colouring or simply chatting. Others knit, crochet or do small crafts. Materials can be provided by the church if needed. Wools are often donated by members for the group to use as they want. The church has a stock of needles and patterns and members are happy to teach new people certain skills. One man started to attend and enjoys weaving.

Throughout the year Pathways Christian Counselling offered telephone or online counselling to all in the community through its team of trained counsellors and students.

The church maintained its partnership with the Leeds and Moortown Furniture Store through encouraging donations of furniture. In addition, several church members were closely involved either through working for the Store or as trustees.

The church operates what it calls the “Lords Pantry” which is a stock of food and supplies which can be given to those who are struggling. After the church re-opened we found that some regular users of the Lords Pantry did not return but its use is building up again. It is available for anyone who approaches the church and regular donations are given by members to restock items.

Our international links

BMS World Mission

The Church’s main outlet for work and witness overseas remains the Baptist Missionary Society (BMS). We have given financial support from general church funds and through individual monthly, annual and special appeal donations. The generous level of individual giving by a small number of members has been maintained at the high level of the previous year, whilst the Church’s “tithed” giving was reduced slightly in the last six months of the year.

During the year we were very pleased to welcome our Partner Workers in France to lead our first face -to -face services after lockdown in August, which was very encouraging. We also maintained email contact with our Medical Partners in a remote area of Chad and raised very generous donations to support special appeals for people in the most marginalised countries.

Wider news of the work of BMS is communicated regularly through the Church’s online newsletter and mission magazines.

MAF

Our church rep for MAF kept in touch with MAF links and continued to receive regular prayer diaries covering pilots and their families working overseas serving those in the world’s most needy places. For many, the disruptions of coronavirus, along with continuing effects of climate change on vulnerable peoples and shortages due to the global impacts of conflicts makes life very hard. Our objective has been to continue to inform using the Church website to highlight all those concerns and once again again many individual members quietly carried on their loving support (in prayer and materially) for all those whom we have made commitments to support over the years.

Work with Asylum Seekers in UK

One of our members has continued to pastor the Ethiopian church and minister to the needs of asylum seekers within the restrictions of covid. The restrictions considerably restricted all face to face activities in the earlier part of the year but where possible the Ethiopian church continues to reach out to asylum seekers with God’s love and supply practical and spiritual support.

Romania

MBC has continued to maintain its strong links with the friends we have in Romania. The links were formed over 30 years ago.

The young pastors Zsuzsi and Andor Ferko, who spent a year at MBC eleven years ago, have continued to work in their church at Oderheiu, to the south east of the country. As two of the three pastors at the church they take a week each to be in charge of the services, taking funerals and

weddings etc as needed. The church holds their services on an online platform every Sunday which we are able to see every week. Zsuzsi has formed a weekly women's 'Bible' class which is faithfully attended. A weekly craft group has also been set up. She also preaches online with a large audience weekly. As she speaks good English we have persuaded her to do this in English too so we can access it. Andor plays piano and guitar and runs a thriving youth group. The church also has a big choir. Both pastors are part of a band called 'Reformation' which tours the country playing worship songs and witnessing to young people. MBC continued to send out money to be used for their youth camps which are well attended and bring many to Christ. We received a video of thanks from them and we hope to visit soon. Covid has still been a problem for them and the people. Both pastors have contracted it again although now they have been able to have injections.

In the village of Cserefalva, our original link, the church now has a new young pastor, Elod Kinga, who worked for a time in the USA so speaks English. He is keen to keep up the contacts so we will do that. We get regular updates from the retired pastor.

In the city of Cluj Napoca, we continued to send out money for support that we raise from various events. It is mainly used for the young people's Summer camps in the two churches. It also helps pay part of the salary for a gypsy Pastor and some is used for needy people. We received thanks for this and their continued prayers.

As a result of the war in Ukraine, refugees fleeing the country have sought help in many countries including Romania and our partner churches there have been involved in supporting them. To assist them in this, Moortown Baptist Church's members raised over £8,000 by the end of March for this support.

Individuals at MBC have continued to write and email friends in Romania so contacts are maintained. We hope to visit again soon and re-start visits to Leeds when travel is more open.

As Moortown Baptist Church grows many newer people do not know about our links with Romania so we are teaching them about how the links were made and why we do it. We aim to raise £5,000 every year to help projects.

WEC International

The Church continues to support (through an annual donation and regular giving by individuals) the work of two of our members working with Radio Worldwide (WEC International)

Due to ongoing travel restrictions during the year, the work is carried out in two main ways.

Firstly by running training courses on Zoom in the use of radio and other media for Christian work – most notably in African countries.

Secondly by producing an audio and video, Christian Thought for the Day, in Hindi, which is distributed via radio stations in India, Australasia, Fiji etc, and also through social media to thousands of phones.

In these ways we continue to witness, in words, service and actions, to the truths of the Good News of Jesus Christ for the wider world.

Children, Families & Young People

Since the first lockdown in March 2020, the Children and Families lead continued to support and encourage families in their faith through focused activities and through intergenerational worship and activities for all ages, supported by others in the church.

A number of methods of communication that were used in 2020 continued into 2021 alongside new ways of meeting in person in line with current guidelines.

Whats app groups. These continued to be used by and for team volunteers and families. Each week the Family and Children's lead posted details about the Sunday service as well as information about any midweek sessions on facebook and on the Family at Moortown and Moortown Baptist Youtube channels. Resources were delivered to homes and made available in the car park each week based on the weekly themes and other links to helpful sites such as Spring Harvest and city initiatives were sent out. These groups were used by families to share what they were doing, including sharing their responses, photos, artwork, questions and news.

Facebook. At the start of the first lockdown, the Family and Childrens Lead started to use the Moortots Facebook page as a base to broadcast midweek all age creative sessions with songs, crafts and a thought about God, life and the universe. These sessions were twice weekly initially moving to once a week and 'special' broadcasts such as an online firework party, World Book Day with 'meet the author' (this had 1157 views at the time) and a Christmas special. People from different groups at MBC and those who had never been in the building joined together online. When the children went back to school some of these sessions were done after school.

Website. The new website, described below, helped to keep families in touch with what the church was doing.

Much of the activity described in the section above, Our shared life – Christian worship and discipleship, applies to all ages, children, young people and adults alike.

Seniors

Our Seniors Worker worked alongside a team of over 20 volunteers who supported her in her work with seniors.

For the first part of the year 2021/22, Lunchclub, the usual main area of work, were unable to meet because of Covid 19, but lunches started up again in July 2021, initially outside and then back in the building. There are up to 30 Lunchclub members aged from their 60's to 90's who normally attend.

However, during the first part of the year the team continued to support the seniors through other means. Members of the team regularly telephoned members of the Lunchclub, who enjoyed these telephone conversations. Usually, our Seniors Worker and volunteers made these calls twice a week in order to stay in contact, check that all was well and be able to respond to any problems.

In addition, there were regular mailouts during that period to both Lunchclub members and other seniors within the church. These included quizzes, activities, information about covid and copies of Shine magazine.

There were also several doorstep visits, deliveries of cakes and treats to seniors and a few of our most isolated members received more regular doorstep visits and support. These were all done in a covid secure way.

We continued to signpost to or liaise with other organisations as appropriate to help people's particular needs and requests.

The Management Committee and volunteer team continued to meet occasionally during the year either on Zoom or in a covid secure environment.

In November our Seniors Worker left to work for another local charity. Volunteers continued to run the lunchclub until the church appointed a new Seniors Worker who started her work in March.

8. Pastoral Care

Moortown Baptist Church seeks to offer high quality, appropriate care to those within our fellowship and connected to it, to build a caring community, where each person is valued and supported. A group of church members have received training to offer sensitive care to individuals within church life and connected church activities at the church. These members form the Pastoral Care Team and are under the guidance of the church's Leadership Team.

The work that the Pastoral Care Team engages in is largely a 'behind the scenes ministry' and cannot be reported on in the same way as some other services that the church offers. It is a ministry that is largely unseen, as the very nature of our involvement with individuals and families is confidential. Therefore, we do not seek to advertise or draw attention to the work that goes on discretely, carefully and 'behind the scenes.' During this period the team have continued to work extremely hard to maintain contact, connection, and communication with others at the church.

Since the summer period of 2021, when restrictions began to be relaxed and there was freedom and opportunity for people to meet up socially, contact and support has been offered within the church in more general ways. The re-opening of the church building and the re-starting of services and groups such as Beacon Café, Seniors and Lunch Club and Craft Group, have made a huge difference in allowing people to have contact, support and a listening ear as needed.

In addition to this more general support to individuals, the role and function of the Pastoral Care Team has now moved back to its original purpose in supporting individuals and families with precise, targeted, and consistent support to those with very specific, urgent or long-term needs. The members of the team have made home visits, supported those with mental health concerns, offered support for those with complex family situations, supported individuals with partners in Care Homes or Hospital, and given practical support and help to those recovering from surgery, illness or house moves. Moortown Baptist Church has an Emergency Fund, and essential financial and practical help has been given from the fund. The Pastoral Care Team, along with other church members, are generous in offering lifts to church, Care Home, Hospital, and other essential visits.

The team members are committed to **praying** for individuals and families. A confidential WhatsApp Prayer Link exists where specific prayer requests can be shared with both the Pastoral Care Team and the church's Leadership Team. Any items for prayer are held in the strictest confidence and are given only with the explicit instruction of the individuals themselves.

The level of availability and commitment of team members naturally waxes and wanes because of changing personal circumstances but we are now in a position where we would like to expand the team and offer further training for team members.

9. Health and Safety / Facilities / Data Protection

Our Health and Safety Policy and Practice was monitored by the Health & Safety Deacon working alongside a dedicated Health & Safety team supported by our church administrator.

The church has an agreed GDPR policy and privacy statement and is registered with the Information Commissioner's Office.

10. Leadership Team and Church

During the year under review the Interim Leadership Team who were elected in March 2021 and then a longer term Leadership Team elected in September 2021, while having to ensure the continuing ministry and mission of the church, were also faced with having to manage two major issues: firstly, the continuing impact of Covid 19 and secondly the impact of the internal upheaval that took place towards the end of 2020/21.

One focus was on restoring right relationships to build a community centred on Christ. Part of this involved agreeing a Code of Conduct to set out how we relate to each other and examining our constitution to better deal with any future disagreements. Much of the work on this was undertaken by a small group of members who then presented their recommendations to the church meeting where the changes were approved.

Our congregation was considerably lower in number than it had been. Nevertheless, buoyed in spirit as the year progressed, we were able to move on, primarily as a result of the new diaconate (both the Interim Leadership Team and after September 2021 the longer term Leadership Team), Shelley Dring the Children's and Families Lead and all the wonderful staff and volunteers who spent most of their time doing their level best to restore MBC to a sound footing.

11. Online and electronic communications

Without doubt the most exciting development in this field was the launch in Autumn 2021 of a new Moortown Baptist Church website. Designed by one of our church members, this streamlined version of Moortown Baptist Church News gives readers a far clearer picture of what's actually on the web and from an administrator's perspective is much easier to use. Alongside the new website, Moortown Baptist Church's Social Media platform (primarily Facebook) mirrors, or indeed signposts, much of its content. Also worthy of note is that throughout 2021/22, the church's online E-Newsletter continued to serve an extremely useful purpose, as not only did it give recipients regular and direct access to all current stories but also to past content that had been previously saved.

12. Future Plans

As we move from one financial year to another, Moortown Baptist Church's main focus is to discern what God wants from us and for us and for those we have yet to meet. At this moment in time we

have no way of knowing quite what that will look like we. However, for the immediate future, until that picture becomes clearer, we will continue as we are doing now which is to pray and to seek to put Jesus at the centre of everything we do.

We will continue to offer pastoral support via our dedicated pastoral team, a vital service as there are still those who feel very vulnerable because of Covid 19.

We will continue to be outward looking by offering outreach to our local community (Beacon cafe, Seniors), across our wider city (Grace Gospel Church, Leeds and Moortown Furniture store) and supporting mission across the world (for example BMS and WEC). In short we aim to continue to be Christ to our neighbours both near and far.

Almost at the start of the year under review, the church's Pathways Christian Counselling service, which provides counselling to all in the community, approached the Interim Leadership Team with a view to making the Service more independent from Moortown Baptist Church. This was discussed in great detail and recommendations and suggestions were subsequently discussed at a Church Meeting. At March 2022 this was still being explored.

We will also be seeking to discern God's will about the shape of the church's ministerial leadership.

The church has been through a difficult time because of Covid 19 and the split that happened in 2020/21. However, with God's grace, that may have been the catalyst for a new beginning, a fresh start, a period which under the heading Grace and Truth may be God's cue for change. A cue which made us all realise that provided we prayed, worked hard and accepted one another as He accepts us, unconditionally and with love and respect, Moortown Baptist Church could be on the threshold of a new, exciting and quite possibly somewhat unconventional future.

13. Financial Review

The Church continues to raise the funds needed to carry out its activities primarily through voluntary giving from within its own membership and congregation, from our charitable activities and from tax refunds through the Gift Aid scheme.

The year saw a reduction in unrestricted income for the church compared with the previous year of £27,493, although this was more than offset by a reduction in unrestricted expenditure of £92,241, largely because overall salary costs were reduced as fewer staff were employed. The church was able to make grants of £39,361 to individuals and other organisations. An actuarial revaluation of its pension fund liabilities further reduced its liabilities. There was an overall increase in funds of £71,796 which meant that total funds at the end of the year amounted to £216,319 (2021 £144,523) including unrestricted funds of £83,804 (2021 £15,686).

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 will continue to report the ongoing financial situation to the whole church.

14. Reserves

The Trustees have established a Reserves Policy to hold six months worth of running costs. The settlement payments to the ministers as agreed by the church members towards the end of the previous year, had significantly reduced the church's general reserves to £15,686, but by the end of

March 2022 these have increased to £83,804 due to the ongoing generous giving of church members and the fact that expenditure was much lower as indicated above.

The trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with anticipated ongoing income, to enable the church to function effectively in the coming year. The reserves at March 2022 exceed six months worth of running costs due to a big reduction in expenditure and will be closely monitored. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and plans in place to minimise these risks.

15. Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 1993.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

16. Approval

This report was approved by the Trustees at their meeting on 23rd August 2022 and signed on their behalf by:



Geoff Fennell (Treasurer and Trustee)



John Sherbourne (Deacon and Trustee)

Moortown Baptist Church Annual Accounts Year Ended 31 March 2022

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 17

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2022 on pages 3 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

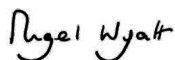
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

07/11/2022

Statement of Financial Activities for the year ended 31 March 2022

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	141,066		30,546		171,612	176,939
Charitable activities	6	760		21,005		21,765	12,795
Investments	7	29				29	419
Other	8	932				932	5,920
Total		142,787	-	51,551	-	194,338	196,073
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	88,703		47,873		136,576	206,464
Total		88,703	-	47,873	-	136,576	206,464
Net income/(expenditure)		54,084	-	3,678	-	57,761	(10,391)
Ministers' Settlement & Costs	2	-				-	(53,274)
Actuarial revaluation of defined benefit pension scheme liability	22	14,035				14,035	10,194
Net movement in funds		68,118	-	3,678	-	71,796	(53,471)
Total funds brought forward		15,686	-	3,646	125,191	144,523	197,994
Total funds carried forward		83,804	-	7,324	125,191	216,319	144,523

The notes on pages 5 to 17 form an integral part of these accounts.

Balance Sheet at 31 March 2022

	Note	2022 £	2021 £
Tangible Fixed Assets	13	125,191	125,191
Current Assets			
Debtors	14	7,965	13,559
Prepayments	14	1,193	-
Cash at Bank	15	<u>107,513</u>	<u>98,019</u>
		116,671	111,578
Current Liabilities			
Creditors falling due within one year	16	<u>(10,873)</u>	<u>(57,489)</u>
Net Current Assets		105,798	54,089
Creditors falling due after one year	17	(14,670)	(34,757)
Net Assets	21	<u>216,319</u>	<u>144,523</u>
The funds of the charity:			
General Funds		83,804	15,686
Restricted Funds	19	7,324	3,646
Designated Funds	20	0	0
Endowment Funds	18	125,191	125,191
Total Funds		<u>216,319</u>	<u>144,523</u>

The notes on pages 5 to 17 form an integral part of these accounts.

These accounts were approved by the Trustees on 23rd August 2022 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



John Sherbourne
Deacon and Trustee

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at £125,191 based on a valuation at 1 January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the original cost price.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Ministers' Settlement costs were fully accounted for in 2020/21.

Pension Liability

As shown in note 19, there are positive net assets, both current and overall, notwithstanding the current and long-term amounts due to the pension scheme. Payment of the full employer debt to the pension scheme would only be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme by March 2023. Even if this were the case, the trustees are confident of being able to meet any pension liability within the required legal timeframe.

The Trustees expect the church to be able to continue to meet its obligations to pay deficit contributions to the pension scheme out of net income each year and to meet all other liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £500 (2021; £500) for the costs of independent examination.

4. Government Grants

Central government grants of £932 (2021; £5,920) were received in the year from the Government's furlough scheme in respect of two staff who were furloughed in accordance with the scheme.

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Offerings	119,194		26,432		145,626	148,525
Tax Refunds	21,873		4,114		25,986	28,414
Totals	141,066	-	30,546	-	171,612	176,939
Total by Fund 2021	163,709	-	13,230	-	176,939	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Counselling Service	-		21,005		21,005	12,532
Room Hire	760		-		760	263
Totals	760	-	21,005	-	21,765	12,795
Total by Fund 2021	263	-	12,532		12,795	

7. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Bank Interest					-	388
Interest on Yorkshire Baptist funds	29	-	-		29	31
Totals	29	-	-	-	29	419
Total by Fund 2021	388	31	-	-	419	

8. Income from other sources

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Furlough Income	932				932	5,920
Totals	932	-	-	-	932	5,920
Total by Fund 2021	5,920				5,920	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2022	Total 2021
	£	£	£	£	£
Ministry, Fellowship & Outreach	9,327	39,361	23,524	72,211	145,232
Youth Work	48		23	71	9,136
Childrens & Toddlers Work	24,408		11,793	36,201	25,777
Seniors Work	7,587		3,666	11,252	11,428
Counselling Service	16,840			16,840	14,891
Totals	58,210	39,361	39,005	136,576	206,464

The Children's and Families Worker who unofficially carried out the role of church minister during the year is included above under Children's and Toddlers Work.

The counselling service operates largely independently which is why no support costs are allocated there.

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2022
	£	£	£
Ministry, Fellowship & Outreach	6,837	24,196	31,003
Counselling Service	16,840		16,840
Totals	23,677	24,196	47,873

10. Support costs

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Administrator	12,183				12,183	11,284
Printing, Stationary, Telephone	2,146				2,146	2,000
Governance Costs	1,000				1,000	8,442
Buildings Costs	20,400				20,400	12,915
Other Costs	3,276				3,276	3,377
Totals	39,005	-	-	-	39,005	38,018
Total by Fund 2021	38,018				38,018	

11. Grant funding

Recipient	General Funds	Restricted Funds	Designated Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
BMS World Mission	5,060	8,500			13,560	10,720
BMS Uganda appeal		1,106			1,106	0
Caring for Life		150			150	0
Grace Gospel Church	3,010	500			3,510	3,000
Leeds & Moortown Furniture Store	500	255			755	0
MBC Daycare					0	150
MBC Romania Fund		3,755			3,755	2,430
MBC Romania Fund (Ukraine)		8,090			8,090	0
Radio Worldwide	1,570	1,290			2,860	1,963
Youth For Christ		500			500	500
YBA Home Mission	5,025	50			5,075	5,024
Totals	15,165	24,196	0	0	39,361	23,787
Total by fund for 2021	15,804	7,983	0	0	23,787	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- BMS Uganda Appeal – a special child protection appeal
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- MBC Daycare – a lunchclub for seniors held at the church
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Youth For Christ: works to share the Christian faith with young people throughout the country
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2022	2021
All Staff	£	£
Salaries	42,618	87,941
Social Security Costs	810	1,667
Pension Costs - Current	2,506	5,810
Pension costs - deficit contributions	5,965	4,406
Settlement costs (note 2)	-	44,052
Settlement costs - Ex-gratia payments	-	7,542
Other Costs	-	29,618
Totals	51,899	181,036

The average number of employees during the year was:	4	6
The full time equivalent number of staff was:	1.8	3.8

No employee received emoluments in excess of £60,000 during the year (2021 two).

The Minister, G Brownlee, and the Second Minister, S Shaw, who are defined in charity law as Trustees, both left at the beginning of the year. None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2021 none).

	Minister		Second Minister	
	2022	2021	2022	2021
	£	£	£	£
Salaries	-	22,083	-	22,083
Social Security Costs	-	1,936	-	1,936
Pension Costs	-	1,592	-	1,592
Settlement costs	-	22,027	-	22,025
Settlement costs - Ex-gratia payments	-	3,771	-	3,771
Other Costs	-	14,820	-	14,798
Totals	-	66,230	-	66,206

Nobody was officially employed during the course of the year in a position that had been defined as key management personnel, so the total remuneration of employees officially considered key management personnel is nil (2021; £132,436). The role of minister was largely unofficially carried out by the Children's and Families Worker pending the re-evaluation of the role going forward.

The church pays pension contributions for various employees into defined contribution arrangements. Further information about pension schemes is given in note 22.

Trustees' Gifts and Expenses

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2022 is £19,990 (2021: £21,410).

Two trustees incurred out of pocket expenses totalling £996 towards the day to day running of the charity.

13. Tangible Fixed Assets

	Church Premises	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
1 April 2021	125,191	67,429	192,620
Additions			-
Disposals			-
31 March 2022	<u>125,191</u>	<u>67,429</u>	<u>192,620</u>
Depreciation			
1 April 2021		67,429	67,429
Additions			-
Disposals			-
31 March 2022	<u>-</u>	<u>67,429</u>	<u>67,429</u>
Net Book Value			
31 March 2022	<u>125,191</u>	<u>-</u>	<u>125,191</u>
31 March 2021	<u>125,191</u>	<u>-</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at June 2021) is £2,185,087.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2022	2021
	£	£
Gift Aid Recoverable	7,965	13,559
Prepayments	1,193	-
Totals	<u>9,158</u>	<u>13,559</u>

15. Bank and cash balances

	2022	2021
	£	£
Cash at Bank and In Hand	56,696	47,231
Yorkshire Baptist Account	50,817	50,788
Totals	<u>107,513</u>	<u>98,019</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
General Accruals	4,843	2,907
Ministers' Settlement & Costs	-	46,905
Creditor (HMRC)	-	1,734
Pension Liability	6,030	5,943
Totals	10,873	57,489

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Pension Liability	14,670	34,757
Totals	14,670	34,757

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2021	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2022
	£	£	£	£	£	
Donations for specific grants	2,077	23,746	(24,196)			1,627
Lords Pantry	1,223	10	(47)			1,186
Donations for specific expenditure	0	6,790	(6,790)			0
Childrens and youth work fund	346	0	0			346
Counselling service	0	21,005	(16,840)			4,165
Totals	3,646	51,551	(47,873)	0	0	7,324

The purposes of the main restricted funds in the table above are:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet
- Donations for specific expenditure; where donations have been given to enable the church to make specific purchases or carry out specific works
- Counselling Service; where clients make payments to receive professional counselling at reduced rates

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

There are currently no designated funds.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2022				
Endowment Funds	125,191			125,191
Restricted Funds		7,324		7,324
Designated Funds		0		0
General Funds	0	98,474	(14,670)	83,804
Totals	125,191	105,798	(14,670)	216,319
At 31 March 2021				
Endowment Funds	125,191			125,191
Restricted Funds		3,646		3,646
Designated Funds		0		0
General Funds		50,443	(34,757)	15,686
Totals	125,191	54,089	(34,757)	144,523

22. Pensions

Baptist Ministers' Pension Scheme

Background to the disclosure

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister and Second Minister were both members of the Scheme through Moortown Baptist Church until they left in April 2021.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%. The further 4% contribution rate is reduced to 3% for Employer contributions made to the Segregated DC Arrangement.

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

Actuarial valuation as at 31 December 2019

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	% pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	
- Main Scheme pension	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the CMI 2019 projection, with a long term rate of improvement of 1.75% per annum for males and 1.5% per annum for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB plan within the scheme is due to take place not later than 31st December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31-Mar-22	31-Mar-21
Balance sheet liability at year start	£40,700	£55,300
Minus deficiency contributions paid	(£5,965)	(£4,406)
Interest cost	-	-
Remaining change to balance sheet liability* (recognised in SoFA)	(£14,035)	(£10,194)
Balance sheet liability at year end	£20,700	£40,700

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31-Mar-22	31-Mar-21
Discount rate	2.30%	2.30%
Future increases to Minimum Pensionable Income	3.20%	3.20%

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-22	31-Mar-21
Contributions to DC scheme for current employees	-	£5,185
Deficit contributions	£5,965	£4,406
Administration Costs	£205	£2,431
	£6,170	£12,022

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £5,075 (2021: £5,024) of which £5,025 (2021: £5,004) was from general funds

The Church also made payments to the YBA for various administrative and training services including conferences.

The Church paid a total of £755 (2021: nil) in donations to the Leeds and Moortown Furniture Store during the year where one of the trustees is also a trustee of Moortown Baptist Church.

Moortown Baptist Church Annual Accounts Year Ended 31 March 2022

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 17

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2022 on pages 3 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

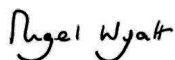
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

07/11/2022

Statement of Financial Activities for the year ended 31 March 2022

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	141,066		30,546		171,612	176,939
Charitable activities	6	760		21,005		21,765	12,795
Investments	7	29				29	419
Other	8	932				932	5,920
Total		142,787	-	51,551	-	194,338	196,073
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	88,703		47,873		136,576	206,464
Total		88,703	-	47,873	-	136,576	206,464
Net income/(expenditure)		54,084	-	3,678	-	57,761	(10,391)
Ministers' Settlement & Costs	2	-				-	(53,274)
Actuarial revaluation of defined benefit pension scheme liability	22	14,035				14,035	10,194
Net movement in funds		68,118	-	3,678	-	71,796	(53,471)
Total funds brought forward		15,686	-	3,646	125,191	144,523	197,994
Total funds carried forward		83,804	-	7,324	125,191	216,319	144,523

The notes on pages 5 to 17 form an integral part of these accounts.

Balance Sheet at 31 March 2022

	Note	2022 £	2021 £
Tangible Fixed Assets	13	125,191	125,191
Current Assets			
Debtors	14	7,965	13,559
Prepayments	14	1,193	-
Cash at Bank	15	<u>107,513</u>	<u>98,019</u>
		116,671	111,578
Current Liabilities			
Creditors falling due within one year	16	<u>(10,873)</u>	<u>(57,489)</u>
Net Current Assets		105,798	54,089
Creditors falling due after one year	17	(14,670)	(34,757)
Net Assets	21	<u>216,319</u>	<u>144,523</u>
The funds of the charity:			
General Funds		83,804	15,686
Restricted Funds	19	7,324	3,646
Designated Funds	20	0	0
Endowment Funds	18	125,191	125,191
Total Funds		<u>216,319</u>	<u>144,523</u>

The notes on pages 5 to 17 form an integral part of these accounts.

These accounts were approved by the Trustees on 23rd August 2022 and signed on their behalf by:



Geoff Fennell
Treasurer and Trustee



John Sherbourne
Deacon and Trustee

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at £125,191 based on a valuation at 1 January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the original cost price.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Ministers' Settlement costs were fully accounted for in 2020/21.

Pension Liability

As shown in note 19, there are positive net assets, both current and overall, notwithstanding the current and long-term amounts due to the pension scheme. Payment of the full employer debt to the pension scheme would only be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme by March 2023. Even if this were the case, the trustees are confident of being able to meet any pension liability within the required legal timeframe.

The Trustees expect the church to be able to continue to meet its obligations to pay deficit contributions to the pension scheme out of net income each year and to meet all other liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £500 (2021; £500) for the costs of independent examination.

4. Government Grants

Central government grants of £932 (2021; £5,920) were received in the year from the Government's furlough scheme in respect of two staff who were furloughed in accordance with the scheme.

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Offerings	119,194		26,432		145,626	148,525
Tax Refunds	21,873		4,114		25,986	28,414
Totals	141,066	-	30,546	-	171,612	176,939
Total by Fund 2021	163,709	-	13,230	-	176,939	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Counselling Service	-		21,005		21,005	12,532
Room Hire	760		-		760	263
Totals	760	-	21,005	-	21,765	12,795
Total by Fund 2021	263	-	12,532		12,795	

7. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Bank Interest					-	388
Interest on Yorkshire Baptist funds	29	-	-		29	31
Totals	29	-	-	-	29	419
Total by Fund 2021	388	31	-	-	419	

8. Income from other sources

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Furlough Income	932				932	5,920
Totals	932	-	-	-	932	5,920
Total by Fund 2021	5,920				5,920	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2022	Total 2021
	£	£	£	£	£
Ministry, Fellowship & Outreach	9,327	39,361	23,524	72,211	145,232
Youth Work	48		23	71	9,136
Childrens & Toddlers Work	24,408		11,793	36,201	25,777
Seniors Work	7,587		3,666	11,252	11,428
Counselling Service	16,840			16,840	14,891
Totals	58,210	39,361	39,005	136,576	206,464

The Children's and Families Worker who unofficially carried out the role of church minister during the year is included above under Children's and Toddlers Work.

The counselling service operates largely independently which is why no support costs are allocated there.

Restricted funds included above are:

	Direct Activities	Grant Funding (note 11)	Total 2022
	£	£	£
Ministry, Fellowship & Outreach	6,837	24,196	31,003
Counselling Service	16,840		16,840
Totals	23,677	24,196	47,873

10. Support costs

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
Administrator	12,183				12,183	11,284
Printing, Stationary, Telephone	2,146				2,146	2,000
Governance Costs	1,000				1,000	8,442
Buildings Costs	20,400				20,400	12,915
Other Costs	3,276				3,276	3,377
Totals	39,005	-	-	-	39,005	38,018
Total by Fund 2021	38,018				38,018	

11. Grant funding

Recipient	General Funds	Restricted Funds	Designated Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
BMS World Mission	5,060	8,500			13,560	10,720
BMS Uganda appeal		1,106			1,106	0
Caring for Life		150			150	0
Grace Gospel Church	3,010	500			3,510	3,000
Leeds & Moortown Furniture Store	500	255			755	0
MBC Daycare					0	150
MBC Romania Fund		3,755			3,755	2,430
MBC Romania Fund (Ukraine)		8,090			8,090	0
Radio Worldwide	1,570	1,290			2,860	1,963
Youth For Christ		500			500	500
YBA Home Mission	5,025	50			5,075	5,024
Totals	15,165	24,196	0	0	39,361	23,787
Total by fund for 2021	15,804	7,983	0	0	23,787	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- BMS Uganda Appeal – a special child protection appeal
- Caring For Life is a local Christian charity that seeks to "Share the Love of Jesus" with at-risk and hurting people, including those who are homeless, through providing long-term support .
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- MBC Daycare – a lunchclub for seniors held at the church
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Romania Fund (Ukraine) – providing support to our partner churches in Romania to assist them as they support refugees fleeing the war in Ukraine
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Youth For Christ: works to share the Christian faith with young people throughout the country
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2022	2021
All Staff	£	£
Salaries	42,618	87,941
Social Security Costs	810	1,667
Pension Costs - Current	2,506	5,810
Pension costs - deficit contributions	5,965	4,406
Settlement costs (note 2)	-	44,052
Settlement costs - Ex-gratia payments	-	7,542
Other Costs	-	29,618
Totals	51,899	181,036

The average number of employees during the year was:	4	6
The full time equivalent number of staff was:	1.8	3.8

No employee received emoluments in excess of £60,000 during the year (2021 two).

The Minister, G Brownlee, and the Second Minister, S Shaw, who are defined in charity law as Trustees, both left at the beginning of the year. None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2021 none).

	Minister		Second Minister	
	2022	2021	2022	2021
	£	£	£	£
Salaries	-	22,083	-	22,083
Social Security Costs	-	1,936	-	1,936
Pension Costs	-	1,592	-	1,592
Settlement costs	-	22,027	-	22,025
Settlement costs - Ex-gratia payments	-	3,771	-	3,771
Other Costs	-	14,820	-	14,798
Totals	-	66,230	-	66,206

Nobody was officially employed during the course of the year in a position that had been defined as key management personnel, so the total remuneration of employees officially considered key management personnel is nil (2021; £132,436). The role of minister was largely unofficially carried out by the Children's and Families Worker pending the re-evaluation of the role going forward.

The church pays pension contributions for various employees into defined contribution arrangements. Further information about pension schemes is given in note 22.

Trustees' Gifts and Expenses

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2022 is £19,990 (2021: £21,410).

Two trustees incurred out of pocket expenses totalling £996 towards the day to day running of the charity.

13. Tangible Fixed Assets

	Church Premises	Fixtures, Fittings & Equipment	Total
	£	£	£
Cost			
1 April 2021	125,191	67,429	192,620
Additions			-
Disposals			-
31 March 2022	<u>125,191</u>	<u>67,429</u>	<u>192,620</u>
Depreciation			
1 April 2021		67,429	67,429
Additions			-
Disposals			-
31 March 2022	<u>-</u>	<u>67,429</u>	<u>67,429</u>
Net Book Value			
31 March 2022	<u>125,191</u>	<u>-</u>	<u>125,191</u>
31 March 2021	<u>125,191</u>	<u>-</u>	<u>125,191</u>

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at June 2021) is £2,185,087.

All of the fixed assets are used for direct charitable purposes.

14. Debtors and prepayments

	2022	2021
	£	£
Gift Aid Recoverable	7,965	13,559
Prepayments	1,193	-
Totals	<u>9,158</u>	<u>13,559</u>

15. Bank and cash balances

	2022	2021
	£	£
Cash at Bank and In Hand	56,696	47,231
Yorkshire Baptist Account	50,817	50,788
Totals	<u>107,513</u>	<u>98,019</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
General Accruals	4,843	2,907
Ministers' Settlement & Costs	-	46,905
Creditor (HMRC)	-	1,734
Pension Liability	6,030	5,943
Totals	10,873	57,489

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Pension Liability	14,670	34,757
Totals	14,670	34,757

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2021	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2022
	£	£	£	£	£	
Donations for specific grants	2,077	23,746	(24,196)			1,627
Lords Pantry	1,223	10	(47)			1,186
Donations for specific expenditure	0	6,790	(6,790)			0
Childrens and youth work fund	346	0	0			346
Counselling service	0	21,005	(16,840)			4,165
Totals	3,646	51,551	(47,873)	0	0	7,324

The purposes of the main restricted funds in the table above are:

- Donations for specific grants; see note 11 above
- Lords Pantry; a fund that provides food and other essentials free of charge to those who are struggling to make ends meet
- Donations for specific expenditure; where donations have been given to enable the church to make specific purchases or carry out specific works
- Counselling Service; where clients make payments to receive professional counselling at reduced rates

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

There are currently no designated funds.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2022				
Endowment Funds	125,191			125,191
Restricted Funds		7,324		7,324
Designated Funds		0		0
General Funds	0	98,474	(14,670)	83,804
Totals	125,191	105,798	(14,670)	216,319
At 31 March 2021				
Endowment Funds	125,191			125,191
Restricted Funds		3,646		3,646
Designated Funds		0		0
General Funds		50,443	(34,757)	15,686
Totals	125,191	54,089	(34,757)	144,523

22. Pensions

Baptist Ministers' Pension Scheme

Background to the disclosure

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister and Second Minister were both members of the Scheme through Moortown Baptist Church until they left in April 2021.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%. The further 4% contribution rate is reduced to 3% for Employer contributions made to the Segregated DC Arrangement.

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

Actuarial valuation as at 31 December 2019

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	% pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	
- Main Scheme pension	2.70

Mortality is assumed in accordance with 80% of the S3NA standard mortality table. Future improvements projected from 2013 in line with the CMI 2019 projection, with a long term rate of improvement of 1.75% per annum for males and 1.5% per annum for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The next actuarial valuation of the DB plan within the scheme is due to take place not later than 31st December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan. Following the 2019 valuation a Recovery Plan was signed in September 2020 under which deficiency contributions are payable until June 2026. These contributions were broadly based on each employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules.

On 30th June 2022 the Baptist Pension Scheme signed an agreement with the insurance company Just Group ("Just") to secure DB Plan members' pension benefits. Just are now providing financial backing for all pensions provided through the Scheme's DB Plan and following this transaction, the Scheme no longer has a shortfall. An updated Recovery plan was then signed in August 2022 under which recovery contributions from each participating employer in the DB Plan reduced to £1 per month from August 2022.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31-Mar-22	31-Mar-21
Balance sheet liability at year start	£40,700	£55,300
Minus deficiency contributions paid	(£5,965)	(£4,406)
Interest cost	-	-
Remaining change to balance sheet liability* (recognised in SoFA)	(£14,035)	(£10,194)
Balance sheet liability at year end	£20,700	£40,700

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31-Mar-22	31-Mar-21
Discount rate	2.30%	2.30%
Future increases to Minimum Pensionable Income	3.20%	3.20%

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-22	31-Mar-21
Contributions to DC scheme for current employees	-	£5,185
Deficit contributions	£5,965	£4,406
Administration Costs	£205	£2,431
	£6,170	£12,022

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £5,075 (2021: £5,024) of which £5,025 (2021: £5,004) was from general funds

The Church also made payments to the YBA for various administrative and training services including conferences.

The Church paid a total of £755 (2021: nil) in donations to the Leeds and Moortown Furniture Store during the year where one of the trustees is also a trustee of Moortown Baptist Church.

MOORTOWN BAPTIST CHURCH

England & Wales - Charity number 1128960

Accounts



Annual Report 2020 - 2021

Annual Report for 2020-21

Moortown Baptist Church

1. Statutory Information

Registered Address

204 King Lane, LEEDS, LS17 6AA.

Charity Registration Number: 1128960

Trustees

Revd Graham Brownlee (Minister – until April 2021)

Mr Peter Chukwenuweniwe (Appointed May 2017 – until January 2021)

Dr Patrick Colling (Appointed March 2021)

Mr Nathan Dring (Appointed March 2021)

Mr Geoff Fennell (Appointed March 2021)

Mr Michael Grayson (Appointed June 2019 – until March 2021)

Mrs Julia Hyliger (Appointed February 2018 – until January 2021)

Dr Phil Laws (appointed May 2018 – until March 2021)

Ms Susie Newhall (Appointed February 2018 – until January 2021)

Ms Helen Pemberton (Appointed May 2017 – until March 2021)

Mr Ian Richardson (Appointed June 2015 – until May 2021)

Mrs Karen Ross (Appointed March 2021)

Revd Shona Shaw (Minister – until April 2021)

Mr John Sherbourne (Appointed March 2021)

Mrs Bela Singh (Appointed March 2021)

Mr Paul Smith (Appointed May 2018 – until March 2021)

Dr John Sturges (Appointed May 2017 – until March 2021)

Property Trustees

The Baptist Union Corporation Limited / The Yorkshire Baptist Association (Incorporated)

Baptist House

129 Broadway

DIDCOT

Oxfordshire

OX11 8RT

Bankers

Yorkshire Bank plc

Yorkshire Baptist Association Trust Fund

Independent Examiner

Wyatt & Co Chartered Accountants,

125 Main St,

Garforth,

Leeds,

LS25 1AF

2. Annual Report for 2020/21

The trustees present their Annual Report and financial statements for the year to 31st March 2021.

3. Charitable Object

The church is governed by a Constitution which states that the principal purpose of the Church 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/or other parts of the world. The Church occupies premises which are held by the Baptist Union Corporation Ltd, on Trust which are entirely compatible with the above object.

4. Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission, and in particular the guidance for charities for the advancement of religion. The Church proclaims the Gospel of Jesus Christ.

This benefit is available to all who come into contact with the Church in any way.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

5. Organisation Structure and Decision making processes

Members of the Church are accepted in accordance with the Constitution which requires them to have been baptised on their profession of faith in Jesus Christ, or (at the discretion of the Church Members meeting) on their own public profession of faith in Jesus Christ.

Governance of a local Baptist church is achieved through the Church Members meeting together to consider matters related to the life and work of the Church. Local Baptist churches nevertheless appoint individuals to responsibilities within the church, so its mission can be advanced through the effective and deliberate sharing of tasks, within a framework of mutual accountability.

In accordance with the Constitution, Deacons have been appointed by the Church Members meeting, who together with the co-Ministers (also appointed by the Church Members meeting) form the church Leadership Team and share the responsibility for the church's mission and pastoral care. A total of fifteen individuals have served as deacons during the course of the year, six of whom were appointed towards the end of March 2021. The Deacons, Ministers and other members of the Leadership Team are together the Charity Trustees of the church, responsible for governance and administration of the charity. All Church Members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

The Church Members meeting usually takes place no less than six times per year and is where matters affecting the life and activities of the Church are discussed in the context of worship, including prayer and the reading of Scripture. The intention is that, so far as is possible, practical issues are not perceived as being separate from the spiritual aspects of the Church. Relevant matters may be raised to the Church Members Meeting by the Leadership Team or at the request of Church Members. The Church Members meeting is where overall policy and key decisions of the church are determined. Although the Constitution permits decisions to be made by appropriate

majorities at Church Members meetings, the Church generally seeks to work by consensus where possible.

6. The impact of Covid 19

The spread of Covid 19 in early 2020 and the consequent lockdowns and restrictions on many activities and on how people could meet together had a significant impact on how the church functioned. The church implemented virtual groups and services, a network and team for support and pastoral care, links with the local community hub to provide food parcels and medicine collections. The programmes offered for seniors, young people and children moved to virtual working from the end of March 2020. Moortots and Oasis went online, young people connected through weekly virtual groups and the Lunch Club offered weekly calls and occasional mailouts. For Sunday services our focus at the beginning of the year was 'Church at Home' a Facebook live stream and Youtube playlist supported by a tech and organization team of volunteers and staff. The first such service reached over 2,000 people. A 'families at Moortown' stream of programmes and live streamed events was put in place and developed from this time to connect with families previously attending our Oasis and Moortots and MBC church.

Further information on activities is given in the following paragraphs.

7. Resignation of Ministers and Diaconate and Appointment of new Diaconate

Towards the end of the financial year, the entire diaconate resigned leading to the appointment of an entirely new interim diaconate without the usual staged handover and both the ministers handed in their notice.

In the period leading up to that, the two ministers had submitted grievances against a small number of members and, following legal advice, settlement payment to the ministers was agreed by church members when the ministers resigned. A Serious Incident Report was submitted to the Charity Commission although they did not respond.

8. Objectives and Activities

"In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission in December 2008."

In order to achieve the principal objective which is set out above, the Church provides a variety of activities both to its membership and to the wider community generally. In loving God and living generously, our 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, by following Christ.

Our shared life – Christian worship and discipleship

Moortown Baptist Church (MBC) is an increasingly diverse community of Christians, drawn from neighbourhoods across North and North East Leeds. We seek to apply a vision to *Love God, Live Generously and Follow Christ* as a church together and in whatever context we find ourselves in our everyday lives. When we gather we seek to provoke Christian living, offer hospitality and equip our members.

At the heart of this are our Sunday services, in which we share teaching, sung worship, prayer and communion. As described below, we continued our work during the year among seniors, children and young people, home groups and other groups, although lockdown significantly affected how we worked.

In the past year:

Because of lockdown, Sunday services could not continue to be held in the building. Instead, services were streamed online with live streaming each Sunday on facebook as the Ministers and others welcomed people with a mixture of greetings, prayer etc. That was followed each week by pre-recorded material on Youtube prepared by the Ministers, the church's worship team and other members, the material including sermons, worship, Bible readings and prayers. Maintaining online services and contact in this way was greatly appreciated and many signed in to share in this way.

Most home groups continued to meet on a regular basis virtually over zoom - offering support & friendship as well as some bible teaching to existing members of those groups. Some home groups also occasionally met in person outside under the "rule of 6" when this was allowed under Covid regulations.

Our two co-ministers continued until their departure from the church to offer leadership, care and ministry to support the spiritual life of the church. They worked closely alongside the deacons (Trustees), staff and many volunteers.

Outward Focus

Our local and citywide connections

We are committed to equipping one another in our daily living and work. As a church we partner with others to achieve common goals, through action, campaigning, prayer and financial support. We encourage individuals to get involved with community groups and charities and continue to host open contact groups such as a Monday morning Beacon Cafe. We also offer counselling, which is open to all, through Pathways Christian Counselling.

As a church we have continued our support for Baptists Together Home Mission. Additionally, we continued to support a range of groups including Leeds and Moortown Furniture Store, Grace Gospel Church and Leeds Citizens.

MBC is a member of Leeds Citizens, which is a network of organisations campaigning for justice. During the year we participated in the citywide leadership of Citizens.

The Beacon Wellbeing group, set up to offer free refreshments and a safe space to talk, with opportunity for exploring mindfulness and sharing in craft activities and with a short time of prayer at the end, could not meet because of lockdown.

To help this situation the Church's pastoral members tried to keep in touch with individuals, who normally attended the groups, either by phone or in person (outside homes).

Contact with the individuals was shared amongst the team and members volunteered to keep an eye on those on their lists. The team prayed for individuals whilst being conscious of confidentiality issues.

Many were facing isolation and welcomed the support.

Some people were phoned daily, others weekly to check all was well.

Some shopping was done by younger people for the older folks and prescriptions collected.

The craft group became a zoom weekly meeting and was welcomed by all. Members knitted or crocheted whilst they chatted.

Throughout the year Pathways Christian Counselling offered telephone or online counselling to all in the community through its team of trained counsellors and students.

The church maintained its partnership with the Leeds and Moortown Furniture Store through encouraging donations of furniture. In addition, several church members were closely involved either through working for the Store or as trustees.

As the church building was closed, food normally given out weekly from “The Lords Pantry” was taken to the local Foodbank for central distribution.

We were aware that this caused hardships for some but they were directed to the local foodbank.

In October we had a drive-through Carpark Harvest which saw the church donate an enormous amount of food, toiletries and cleaning materials to Leeds North and West Food Bank and as 2020 ended a car park drive through was organised called Tin and a Toy.

This resulted in a large amount of food which was donated again to the central foodbank whilst Toys were taken to the local area charities.

Our international links

BMS World Mission

Since the church was unable to meet face to face, our interest and support had to be maintained remotely. A good number of the congregation received 3 editions of the Engage magazine by post and some received prayer letters from our Partner mission workers in France and Northern Chad. The church’s links with our partners in Chad were strengthened. They were stuck in the UK but wanted desperately to get back to their calling in Chad.

The latter came regularly and were added to the online Newsletter and one video from our partners in France was used in the weekly online service play list. Occasional articles by the church BMS Rep were also written for the Newsletter during the year. In these ways we potentially reached a wider audience than usual. The church is very grateful for the faithful work that went into producing the Church Newsletter - a vital form of communication in the pandemic with both home and overseas partners.

The Church’s tithed giving to BMS was maintained and together with one - off donations including some for a Chad appeal, led to the highest annual total raised ever. Something we are very grateful for in this year of no face – to - face services or meetings in the church.

Far East and Chad

During the year the impact on the overseas workers we are in contact with was considerable but contact was maintained in different ways. One of our partners sent us a recorded message about the work she does in the Far East. During the year she stayed in England and attempted to work where possible despite the huge time zone difference.

Our church rep for MAF kept in touch with MAF links and received many prayer diaries listing the difficulties experienced by pilots and their families working overseas with many having to make

difficult decisions around whether they should continue to stay in the countries they felt God had called them to serve. For some, parts of their families elected to make strategic retreats during the lockdowns to their home countries. We were aware of several families where one member remained at their post (so to speak) while the others went back home. This caused distress on another scale from that experienced here in England. It has not been easy to keep the whole church informed of all those concerns but many individual members quietly carried on their loving support (in prayer and materially) for all those for whom we have made commitments to support over the years.

Work with Asylum Seekers in UK

One of our members has continued to pastor the Ethiopian church and minister to the needs of asylum seekers within the restrictions of covid. The restrictions considerably restricted all face to face activities throughout the year but where possible the Ethiopian church continues to reach out to asylum seekers with God's love and supply practical and spiritual support.

Romania

MBC has continued to maintain its strong links with the friends in Romania that was formed some 28 years ago.

The two young pastors who spent a year at MBC ten years ago, moved from their small village to live in the nearby larger town of Oderheiu in the region of Harghita to the south of the country. They now both work in the Reformed Church as two of the three pastors that serve a large congregation of nearly 1,000. Although in lockdown, as we were, they continued to do services outside in their carpark and also streamed online. We were able to watch them minister weekly to their flock.

We were able to give advice about communion as they were unable to share a single cup. We gave them links to a company who supplied small disposable wine/bread cups. Cost unfortunately became the issue and we have been working to raise money to help them. Unfortunately both pastors caught Covid and had extended time off. We kept in touch by video with them over the period and also gained news of their parents.

Money was sent to distribute to needy people. We received information on how it was spent with their thanks.

The Pastor who was our original link in Romania retired during the lockdown. We were able to view her last service and see the gifts she received. The stain glass cross we sent her now hangs in her house window. She still prays for us all daily as do many of the people we got to know on our visits over the years. We pray for them too.

In the city of Cluj Napoca the two churches we have links with had similar problems in lockdown and services went on line. We were able to keep discussions open by facetimeing individuals and writing to them. We continued to send out money used to support their young people and to help pay for a gypsy Pastor. We received thanks for this and their continued prayers.

It was heartening to see that everywhere people were turning to the churches for comfort in this difficult time. We all shared similar experiences and many felt isolated. As a consequence many people turned to prayer and the churches have had to respond in new and very different ways.

We look forward to visiting again when we can.

WEC International

Two of our members work with Radio Worldwide, part of WEC International, and we have continued to support them, including through the Church's tithed giving.

Children, Families & Young People

The year has seen a huge amount of change. Staff met for their last 'in person' meeting in March 2020 and from that moment everything needed to take place out of the church building when the first lockdown began. Staff contacted their teams of volunteers and plans were put in place to keep in touch and continue ministry in different ways. All parents/carers of children and youth groups as well as their volunteers had the option to join a what's app group and these were used to share ideas and resources, pray, plan and hold virtual events. Parents and children were contacted by staff and volunteers on the phone and groups and services went online on zoom, YouTube and Facebook. As restrictions allowed, staff and volunteers were involved in gift and goody bag drop offs as well as garden and park gatherings and 1:1's on doorsteps and walks.

There were significant staff and leadership changes that affected MBC alongside the pandemic, including the departure of the Pioneer Youth Lead in May 2020. Administration support was furloughed following a period of sick leave and both ministers also took a period of sick leave.

Services and sessions for the under 5's, children and youth continued, led by the volunteers and the Children and Families lead. Themes were chosen that were perceived to be relevant to the times, as well as being what people perceived God was saying. These included, the life of Jesus, Paul's letter to the Colossians, Moses in the wilderness and the fruits of the spirit. As restrictions altered, further creative solutions were found to develop discipleship and fellowship including a harvest festival in a carpark, discovery trails around the local woods, a live broadcast of fireworks on Bonfire night, meal drop off's for new mum's, virtual Christingle and a Remembrance week outdoor art installation.

The website and use of social media was incredibly important during this time in order to keep people informed and involved. Use of social media and the broadcasting of services on YouTube raised training needs but also led to a sharing of new expertise. Over the year a significant part of the role of the Children and Families Lead was to look for opportunities for intergenerational opportunities as families were mostly gathered within the home at the same time and not scattered across activities or age groups anymore. This also helped with working across the youth and adult community at the same time.

Communication with the remaining members of staff; the Seniors worker and Administrator, as well as with the pastoral lead became even more necessary in order to share information and encourage each other at a challenging time. By the end of the year, the ministers and most of the leadership team had left the church. Services and outreach continued with the support of the new interim leadership team. This time was characterised by building new relationships with the leadership team, continuing the work of the church with families and volunteers but also providing space for people to talk about the last year and to find a way forward.

Seniors

Our Seniors Worker worked alongside a team of 20 volunteers who supported her in her work with seniors.

For the year 2020/21 Lunchclub, the usual main area of work, were unable to meet because of Covid 19. There are 30 Lunchclub members aged from their 60's to 90's who normally attend.

However, the team continued to support the seniors through other means. Members of the team regularly telephoned members of the Lunchclub, who enjoyed these telephone conversations throughout the year. Usually, our Seniors Worker and volunteers made these calls twice a week in order to stay in contact, check that all was well and be able to respond to any problems.

In addition, there were monthly mailouts during the year to both Lunchclub members and other seniors within the church. These included quizzes, activities, information about covid and copies of Shine magazine.

There were also several doorstep visits, deliveries of cakes and treats and Christmas crafts and hampers to seniors and a few of our most isolated members received more regular doorstep visits and support. These were all done in a covid secure way.

We continued to signpost to or liaise with other organisations as appropriate to help people's particular needs and requests.

The Management Committee and volunteer team continued to meet occasionally during the year either on Zoom or in a covid secure environment.

Pastoral Care

Our church is committed to the pastoral care of its members and those connected with it, and three years ago we established a Pastoral Care Team to develop this essential ministry, under the leadership and guidance of the church's Leadership. The members of the team were trained by attending an Association of Christian Counsellors Training Course for Pastoral Care and during this period we were fortunate to have 12 members on the team, one of whom was Pastoral Care Lead. As a church and a team, we were committed to offering quality pastoral care even through the challenging lockdown periods. The work that the team engage in is carried out discretely, carefully and behind the scenes with an emphasis on confidentiality as set out in our Statement of Pastoral Care.

During the lockdowns the team worked extremely hard to maintain contact, connection, and communication with over 80 people at MBC, and those connected with our fellowship. These people were identified as those who were more vulnerable, were perhaps more senior in years, and were in addition to those who were contacted by MBC's Seniors Worker and her Team. We were especially aware of people's mental wellbeing during this time because of the isolation caused by Covid restrictions. We were also able to temporarily supplement the team with some additional volunteers for this challenging time.

Maintaining connection was an absolute priority during this time. Weekly telephone calls were established, the hand delivery of letters, magazines and 'thinking of you' cards, food, meals, small gifts, and the collection of shopping and essential items such as medicines regularly took place. Over the phone prayers were sometimes appropriate. There were doorstep home visits, walks with an individual at a local park according to the safety guidelines, and dropping off essential supplies

for those who were shielding others or who were themselves shielding. Some home visits, and a few hospital and care home visits were possible, where this was done at the request of a family member and when restrictions once again allowed this.

MBC is blessed with a Pastoral Care Team who have faithfully visited, given practical help, emergency help, support and prayer for those in our fellowship throughout this period.

Team contact and support was enhanced via a Monday Thoughts and Prayers email sent out each week by the Pastoral Care Lead, to encourage the team, and to maintain essential communication. The team was also committed to praying for individuals and families and a Confidential WhatsApp Prayer Link was established where specific prayer requests could be shared. Any items for prayer by the team were held in the strictest confidence and were given only on the explicit instruction of the individuals themselves before being shared.

Health and Safety / Facilities / Data Protection

Our Health and Safety Policy and Practice was monitored by the Health & Safety Deacon working alongside a dedicated Health & Safety team supported by our church administrator.

The church has an agreed GDPR policy and privacy statement and is registered with the Information Commissioner's Office.

Leadership Team and Church

During the year the Leadership Team, while having to ensure the continuing ministry and mission of the church, were also faced with having to manage two major issues. Firstly, the impact of Covid 19 and secondly the situation described in paragraph 6 above.

As previously mentioned, a new diaconate was appointed towards the very end of the year. The six people elected were appointed initially for a period of six months with a view to getting the church once more on a sound footing before handing over to a longer term diaconate. They would be working alongside the Childrens and Families Lead to this aim.

Online and electronic communications

Throughout 2020/21 much of MBC's work transferred online. At the first lockdown a Covid 19 "notice board" was created on the Church's website's Homepage. At its height this notice board contained literally dozens of names, addresses and contact details of individuals and voluntary/statutory organisations offering help and support locally, regionally and nationally. This was regularly refreshed with content ranging from NHS and government rules and regulations to supermarket opening hours and warnings of some highly sophisticated scams.

Alongside the Church's website (visited in 2020/21 more than twice as many times as in any previous year) the Church's Social Media platform mirrored much of the website's content. On lockdown, Sunday services and children's programmes were moved online, as previously described. Likewise, information regarding logging in, viewing and commenting on MBC's Sunday Facebook/YouTube programme was readily available on both platforms.

Throughout 2020/21 the church's online E-Newsletter also grew in popularity. This not only gave recipients access to current stories but also to the content that was saved on the MBC website.

The Pandemic and Future Plans

Although there are indications that churches will be allowed to meet again inside the buildings there are no signs that the Covid pandemic is coming to a close. With that in mind Moortown Baptist Church is continuing to explore ways of keeping members safe including continuing infection control measures (such as face mask wearing, signing into services with contact details, hand sanitisation, some social distancing) as well as continuing to offer online services for those too vulnerable to be able to join us in person. We will continue to offer pastoral support via our dedicated pastoral team, a vital service in times of increased social isolation. We may need to adapt how we offer outreach depending on national rules at any time.

The other main focus is on rebuilding leadership and focus for Moortown Baptist Church. Towards the end of the financial year almost the entire leadership team resigned leading to the appointment of an entirely new leadership team without the usual staged handover and both the ministers handed in their notice. MBC will finalize the settlement between ourselves and our former ministers as a result of their decision to end their ministries with us prematurely. We are not looking to appoint a new minister in the foreseeable future.

At the same time the new leadership team will seek to clarify the members who remain within the fellowship and focus on restoring right relationships to build a community centred on Christ. Part of this will be agreeing a Code of Conduct to set out how we relate to each other and examining our constitution to better deal with any future disagreements. Much of this will be undertaken by a small group of members who will then present their recommendations to the church meeting. We are offering safeguarding level 1 training to all members that covers how we relate to each other, to help restore relationships.

We will continue to be outward looking by offering outreach to our local community (Beacon cafe, Seniors), across our wider city (Leeds Citizens, Grace Gospel Church, Leeds and Moortown Furniture store) and supporting mission across the world (for example BMS and WEC). In short we aim to continue to be Christ to our neighbours both near and far.

9. Financial Review

The Church continues to raise the funds needed to carry out its activities primarily through voluntary giving from within its own membership and congregation, from our charitable activities and from tax refunds through the Gift Aid scheme.

The year saw a reduction in income for the church although this was partly offset by a reduction in expenditure. Despite these fluctuations the church was able to make grants of £23,787 to individuals and other organisations. An actuarial revaluation of its pension fund liabilities reduced those liabilities. However, the settlement payments due to the two ministers and associated costs referred to in paragraph 6 above and as shown in the financial statements meant that there was an overall negative net movement in funds to the extent of £53,471.

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 will be continuing to report the ongoing financial situation to the whole church including the need to replenish reserves.

10. Reserves

The Trustees have established a Reserves Policy to hold six months worth of running costs. However, the settlement payments to the ministers as agreed by the church members towards the end of the year, as shown in the financial statements, have significantly reduced the church's reserves.

Nevertheless, the trustees are satisfied that they have sufficient cash reserves at the Balance Sheet date together with anticipated ongoing income and previously designated reserves but which the church meeting in February 2021 agreed should be used to fund the ministers' settlements, to enable the church to function effectively in the coming year. The Trustees have made an assessment of the major risks facing the church, and are satisfied that there are policies and plans in place to minimise these risks.

11. Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which give a true and fair view of the state of the charity and of its income and expenditure for the year.

We are required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 1993.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

12. Approval

This report was approved by the Trustees at their meeting on 23rd August 2022 and signed on their behalf by:

Geoff Fennell (Treasurer and Trustee)



13/09/2022

John Sherbourne (Deacon and Trustee)



08/09/2022

Moortown Baptist Church Annual Accounts Year Ended 31 March 2021

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 19

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2021 on pages 3 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

31/08/2022

Statement of Financial Activities for the year ended 31 March 2021

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	163,709		13,230		176,939	216,649
Charitable activities	6	263		12,532		12,795	20,843
Investments	7	388	31			419	938
Other	8	5,920				5,920	-
Total		170,280	31	25,762	-	196,073	238,430
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	180,944		25,520		206,464	252,286
Total		180,944	-	25,520	-	206,464	252,286
Net income/(expenditure)		(10,664)	31	242	-	(10,391)	(13,856)
Ministers' Settlement & Costs	2,12	(53,274)			-	(53,274)	
Transfer between funds	20	50,788	(50,788)			-	
Actuarial revaluation of defined benefit pension scheme liability	22	10,194				10,194	11,854
Net movement in funds		(2,956)	(50,757)	242	-	(53,471)	(2,002)
Total funds brought forward		18,642	50,757	3,404	125,191	197,994	199,996
Total funds carried forward		15,686	-	3,646	125,191	144,523	197,994

The notes on pages 5 to 19 form an integral part of these accounts.

Balance Sheet at 31 March 2021

	Note	2021 £	£	2020 £	£
Tangible Fixed Assets	13		125,191		126,750
Current Assets					
Debtors	14	13,559		14,067	
Cash at Bank	15	<u>98,019</u>		<u>116,189</u>	
		111,578		130,256	
Current Liabilities					
Creditors falling due within one year	16	<u>(57,489)</u>		<u>(9,553)</u>	
Net Current Assets			54,089		120,703
Creditors falling due after one year	17		(34,757)		(49,459)
Net Assets			<u>144,523</u>		<u>197,994</u>
The funds of the charity:					
General Funds			15,686		18,642
Restricted Funds	19		3,646		3,404
Designated Funds	20		0		50,757
Endowment Funds	18		125,191		125,191
Total Funds			<u>144,523</u>		<u>197,994</u>

The notes on pages 5 to 19 form an integral part of these accounts.

These accounts were approved by the Trustees on 23/08/2022 2022 and signed on their behalf by:



Geoff Fennell

Treasurer



John Sherbourne

Deacon

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historic cost convention, 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 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

Fund raising and publicity costs

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

Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at £125,191 based on a valuation at 1 January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the original cost price.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Ministers Settlement

Having taken legal advice, and with the approval of Church members, the trustees entered into settlement agreements with the departing ministers. These have been accounted for in full in 2020/21 and have been funded largely by the use of re-allocated designated funds (see also notes 11 and 19).

Pension Liability

As shown in note 19, there are positive net assets, both current and overall, notwithstanding the current and long-term amounts due to the pension scheme. Payment of the full employer debt to the pension scheme would only be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme by March 2023. Even if this were the case, the trustees are confident of being able to meet any pension liability within the required legal timeframe.

The Trustees expect the church to be able to continue to meet its obligations to pay deficit contributions to the pension scheme out of net income each year and to meet all other liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £500 (2020; £500) for the costs of independent examination.

4. Government Grants

Central government grants of £5,920 (2020:nil) were received in the year from the Government's furlough scheme in respect of two staff who were furloughed in accordance with the scheme.

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Offerings	136,795		11,730		148,525	179,404
Tax Refunds	26,914		1,500		28,414	37,245
Totals	163,709	-	13,230	-	176,939	216,649
Total by Fund 2020	204,749	-	11,900	-	216,649	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Youth Work	-				-	84
Childrens Work	-				-	656
Toddlers Groups	-				-	2,777
Seniors Groups Counselling Service	-		12,532		12,532	12,881
Room Hire	263				263	4,445
Totals	263	-	12,532	-	12,795	20,843
Total by Fund 2020	7,962		12,881		20,843	

7. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Bank Interest	388				388	661
Interest on Yorkshire Baptist funds		31			31	277
Totals	388	31	-	-	419	938
Total by Fund 2020	661	277	-	-	938	

8. Income from other sources

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Furlough Income	5,920				5,920	-
Totals	5,920	-	-	-	5,920	-
Total by Fund 2020	-				-	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2021	Total 2020
	£	£	£	£	£
Ministry, Fellowship & Outreach	92,624	23,787	28,821	145,232	178,003
Youth Work	7,323		1,813	9,136	18,515
Childrens & Toddlers Work	20,661		5,116	25,777	29,184
Seniors Work	9,160		2,268	11,428	10,760
Counselling Service	14,891		-	14,891	15,825
Totals	144,659	23,787	38,018	206,464	252,287

The counselling service operates largely independently which is why no support costs are allocated there.

Restricted funds included above are:

	Direct Activities	Grant Funding (note 10)	Total 2021
	£	£	£
Ministry, Fellowship & Outreach	5,005	7,983	12,988
Counselling Service	12,532		12,532
Totals	17,537	7,983	25,520

10. Support costs

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Administrator	11,284				11,284	10,793
Printing, Stationery, Telephone	2,000				2,000	2,371
Governance Costs	8,442				8,442	840
Buildings Costs	12,915				12,915	25,276
Other Costs	3,377				3,377	4,784
Totals	38,018	-	-	-	38,018	44,064
Total by Fund 2020	44,064				44,064	

11. Grant funding

Recipient	General Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
BMS World Mission	6,600	4,120			10,720	11,450
Christian Aid					0	609
Christians Against Poverty					0	500
Citizens UK					0	800
Crisis at Christmas					0	533
Counselling Services					0	1,421
Grace Gospel Church	3,000				3,000	3,750
Kidz Klub					0	500
Leeds & Moortown Furniture Store					0	500
Leeds Faith in Schools					0	500
Leeds Womens Aid					0	533
MBC Daycare		150			150	0
MBC Romania Fund		2,430			2,430	2,460
MBC Special Needs Fund					0	887
Mission Aviation Fellowship					0	530
Radio Worldwide	1,200	763			1,963	1,700
Simon on the Streets					0	200
Street Angels					0	300
Street Pastors					0	300
Tear Fund					0	450
Youth For Christ		500			500	500
YBA Home Mission	5,004	20			5,024	5,609
Totals	15,804	7,983	0	0	23,787	34,033
Total by fund for 2020	21,904	12,129	0	0	34,033	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- Christian Aid: an international relief organisation
- Christians Against Poverty: a charity that helps people who are struggling with debt
- Citizens UK: organisation that campaigns on social issues
- Counselling Services: support for a counselling service based at the church
- Crisis at Christmas: a charity providing particular support for people struggling over Christmas
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Kidz Klub: sharing the Christian faith with children throughout Leeds
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Leeds Faith in Schools: an organisation that works to share the Christian faith in Leeds schools
- Leeds Womens Aid: helps protect women and families suffering from domestic violence and abuse
- MBC Daycare – a lunchclub for seniors held at the church
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Special Needs: providing one-off financial grants to people with emergency needs
- Missionary Aviation Fellowship: an organisation that flies missionaries and relief into remote areas throughout the world that would not otherwise be accessible
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Simon on the Streets: working on the streets to support the homeless and vulnerable

- Street Angels: working on the streets to support homeless people
- Street Pastors: helping people on the streets who are faced with crime and safety issues
- Tear Fund: an international relief organisation
- Youth For Christ: works to share the Christian faith with young people throughout the country
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2021	2020
All Staff	£	£
Salaries	87,941	101,542
Social Security Costs	1,667	3,712
Pension Costs - Current	5,810	6,385
Pension costs - deficit contributions	4,406	5,746
Settlement costs (notes 2 and 20)	44,052	-
Settlement costs - Ex-gratia payments (notes 2 and 20)	7,542	-
Other Costs	29,618	32,065
Totals	181,036	149,450
The average number of employees during the year was:	6	8
The full time equivalent number of staff was:	3.8	5

Two employees received emoluments between £60,000 and £70,000 during the year (2020 none).

The Minister, G Brownlee, and the Second Minister, S Shaw, who are defined in charity law as Trustees, received salary during the year for their employed roles as Ministers, as allowed by the Church's constitution and also received settlement costs. The total amount paid to them is shown below. None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2020 none).

	Minister		Second Minister	
	2021	2020	2021	2020
	£	£	£	£
Salaries	22,083	23,588	22,083	23,588
Social Security Costs	1,936	2,064	1,936	2,064
Pension Costs	1,592	1,634	1,592	1,634
Settlement costs	22,027	-	22,025	-
Settlement costs - Ex-gratia payments	3,771	-	3,771	-
Other Costs	14,820	15,942	14,798	16,122
Totals	66,230	43,229	66,206	43,409

Ex gratia payments to the ministers were included in the legal settlement agreements to cover the amount of statutory deductions from salaries paid as part of the settlement under the agreements.

The total remuneration of employees considered key management personnel is £132,436 (2020; £86,638).

The church pays pension contributions for various employees into defined contribution arrangements. Further information about the Baptist pension scheme is given in note 22.

Gifts by trustees

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2021 is £21,410 (2020: £24,075).

13. Tangible Fixed Assets

		Church Premises	Fixtures, Fittings & Equipment		Total
		£	£		£
Cost					
1 April 2020		125,191	67,429		192,620
Additions					-
Disposals					-
31 March 2021		125,191	67,429		192,620
Depreciation					
1 April 2020			65,870		65,870
Additions			1,559		1,559
Disposals					-
31 March 2021		-	67,429		67,429
Net Book Value					
31 March 2021		125,191	-		125,191
31 March 2020		125,191	1,559		126,750

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at May 2020) is £2,144,344.

All of the fixed assets are used for direct charitable purposes.

14. Debtors

	2021 £	2020 £
Gift Aid Recoverable	13,559	14,067
Totals	13,559	14,067

15. Bank and cash balances

	2021 £	2020 £
Cash at Bank and In Hand	47,231	65,433
Yorkshire Baptist Association	50,788	50,757
Totals	98,019	116,189

16. Creditors: amounts falling due within one year

	2021 £	2020 £
General Accruals	2,907	1,990
Ministers' Settlement & Costs	46,905	-
Creditor (HMRC)	1,734	1,723
Pension Liability	5,943	5,841
Totals	57,489	9,553

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Pension Liability	34,757	49,459
Totals	34,757	49,459

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2020 £	Incoming Resources £	Resources Expended £	Gains & Losses £	Transfers £	31 March 2021
Donations for specific grants	3,138	8,145	(7,983)			3,300
Donations for ministers and youth leader	0	2,435	(2,435)			0
Donations for specific expenditure	0	2,400	(2,400)			0
Childrens and youth work fund	266	250	(170)			346
Counselling service	0	12,532	(12,532)			0
Totals	3,404	25,762	(25,520)	0	0	3,646

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

	1 April 2020	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2021
	£	£	£	£	£	£
Yorkshire Baptist Designated Funds	50,757	31			(50,788)	0
Totals	50,757	31	0	0	(50,788)	0

The funds held in trust by the Yorkshire Baptist Association (YBA) on behalf of Moortown Baptist Church arose from the sales of Kaulin House and 7 Edgbaston Close in previous years. The trusts under which the funds were held did not restrict their use. In February 2021, the Church's members resolved to apply these funds towards the costs of the departing ministers' settlement agreement.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2021				
Endowment Funds	125,191			125,191
Restricted Funds		3,647		3,647
Designated Funds		0		0
General Funds	0	50,442	(34,757)	15,686
Totals	125,191	54,089	(34,757)	144,523
At 31 March 2020				
Endowment Funds	125,191			125,191
Restricted Funds		3,404		3,404
Designated Funds		50,757		50,757
General Funds	1,559	66,543	(49,459)	18,642
Totals	126,750	120,703	(49,459)	197,994

22. Pensions

Baptist Ministers' Pension Scheme

Background to the disclosure

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister and Second Minister are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%. The further 4% contribution rate is reduced to 3% for Employer contributions made to the Segregated DC Arrangement.

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

Actuarial valuation as at 31 December 2019

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	% pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	
- Main Scheme pension	2.70

Post-retirement mortality in accordance with 80% of the S3NFA and S3NMA tables, with allowance for future improvements in mortality rates from 2013 in line with the CMI 2019 core projections, with a long term annual rate of improvement of 1.75% for males and 1.5% for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The estimated deficit on the scheme in the 2019 actuarial valuation was £18m, down from £93m three years previously. The report included the expectation for when deficit recovery contributions might cease, to be two and a half years earlier, now June 2026. The next valuation of the DB plan within the scheme is due to take place not later than 31st December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan.

Under the Recovery Plan dated 30 September 2020, deficiency contributions are payable until 30 June 2026. These contributions are broadly based on the employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules. However, the Trustee and the Council agreed a 50% reduction for all deficiency contributions payable between 1 July 2020 and 31 December 2020.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31-Mar-21	31-Mar-20
Balance sheet liability at year start	£55,300	£72,900
Minus deficiency contributions paid	(£4,406)	(£5,746)
Interest cost	-	-
Remaining change to balance sheet liability* (recognised in SoFA)	(£10,194)	(£11,854)
Balance sheet liability at year end	£40,700	£55,300

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31-Mar-21	31-Mar-20
Discount rate	2.30%	2.30%
Future increases to Minimum Pensionable Income	3.20%	3.20%

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-21	31-Mar-20
Contributions to DC scheme for current employees	£5,185	£3,564
Deficit contributions	£4,406	£5,746
Administration Costs	£2,431	£2,376
	£12,022	£11,686

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £5,024 (2020 £5,609) of which £5,004 (2020: £5,404) was from general funds

The Church also made payments to the YBA for various administrative and training services including conferences.

The church did not have any transactions with any related family members, businesses or companies during the year.

Moortown Baptist Church Annual Accounts Year Ended 31 March 2021

Contents:	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Accounts	5 – 19

Moortown Baptist Church
204 King Lane
Leeds
LS17 6AA

Independent Examiner's Report to the Trustees of Moortown Baptist Church

I report to the trustees on my examination of the accounts of Moortown Baptist Church (the Trust) for the year ended 31 March 2021 on pages 3 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 5 and 6.

Responsibilities and basis of report

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

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

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Nigel Wyatt B.Sc, FCA
Independent Examiner

125 Main Street
Garforth
Leeds
LS25 1AF

31/08/2022

Statement of Financial Activities for the year ended 31 March 2021

	Notes	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£	£
Income & endowments from:							
Donations & legacies	5	163,709		13,230		176,939	216,649
Charitable activities	6	263		12,532		12,795	20,843
Investments	7	388	31			419	938
Other	8	5,920				5,920	-
Total		170,280	31	25,762	-	196,073	238,430
Expenditure on:							
Costs of generating funds						-	-
Charitable activities	9	180,944		25,520		206,464	252,286
Total		180,944	-	25,520	-	206,464	252,286
Net income/(expenditure)		(10,664)	31	242	-	(10,391)	(13,856)
Ministers' Settlement & Costs	2,12	(53,274)			-	(53,274)	
Transfer between funds	20	50,788	(50,788)			-	
Actuarial revaluation of defined benefit pension scheme liability	22	10,194				10,194	11,854
Net movement in funds		(2,956)	(50,757)	242	-	(53,471)	(2,002)
Total funds brought forward		18,642	50,757	3,404	125,191	197,994	199,996
Total funds carried forward		15,686	-	3,646	125,191	144,523	197,994

The notes on pages 5 to 19 form an integral part of these accounts.

Balance Sheet at 31 March 2021

	Note	2021 £	£	2020 £	£
Tangible Fixed Assets	13		125,191		126,750
Current Assets					
Debtors	14	13,559		14,067	
Cash at Bank	15	<u>98,019</u>		<u>116,189</u>	
		111,578		130,256	
Current Liabilities					
Creditors falling due within one year	16	<u>(57,489)</u>		<u>(9,553)</u>	
Net Current Assets			54,089		120,703
Creditors falling due after one year	17		(34,757)		(49,459)
Net Assets			<u>144,523</u>		<u>197,994</u>
The funds of the charity:					
General Funds			15,686		18,642
Restricted Funds	19		3,646		3,404
Designated Funds	20		0		50,757
Endowment Funds	18		125,191		125,191
Total Funds			<u>144,523</u>		<u>197,994</u>

The notes on pages 5 to 19 form an integral part of these accounts.

These accounts were approved by the Trustees on 23/08/2022 2022 and signed on their behalf by:



Geoff Fennell

Treasurer



John Sherbourne

Deacon

Notes to the Accounts

1. Accounting Policies

Basis of preparation

The accounts have been prepared under the historic cost convention, 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 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

The following are the accounting policies which have been applied in dealing with material items:-

Income

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors. Income from donated goods is accounted for on the basis of the value of average donation times no. donations received.

The charity has relied significantly upon volunteers in carrying out its activities during the year. In accordance with paragraph 6.18 of the SORP, the role of volunteers has not been recognised as income from donated services in the accounts.

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made.

Fund raising and publicity costs

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

Grants payable

The church makes grants to other organisations whose charitable objects complement its work. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

Governance costs

Other than the costs of independent examination of the accounts, direct expenditure on the governance of the church is not material. Most of the management of the church 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.

Funds

General funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they should be used.

1. Accounting Policies (continued)

Fixed Assets

The church premises are included in the balance sheet at £125,191 based on a valuation at 1 January 1977.

Furniture and equipment in the church premises is included at the lower of cost and net realisable value. Assets costing less than £500 are not capitalised.

Depreciation

Depreciation has not been charged on the church premises because, in the opinion of the Trustees, the residual value of the asset is not less than the original cost price.

Depreciation on other fixed assets is calculated to write off the cost on a straight-line basis over their expected useful life, at the following rates:

Computer hardware	33%
Furniture and Equipment:	20%

Pension liability

The church accounts were prepared under the accounting standard FRS102 for the first time for the year ended 31 March 2017 following the withdrawal of the Financial Reporting Standard for Smaller Entities. As result of this change the church is required to include on its balance sheet a liability representing its share of the pension deficit relating to the defined benefit section of the Baptist Pension Scheme. The liability shown in the church accounts is based on the Employer Debt that would be due on a cessation event. This figure has been provided by the pension scheme actuaries. As no cessation event is anticipated the liability has been discounted to reflect the time value of money on the assumption it will be paid over the period for which deficit contributions are expected to be paid.

2. Going Concern

It is the view of the Trustees that the church will continue to operate as a going concern (i.e. that the church will be able to continue operating as a charity without threat or intention of liquidation) for at least 12 months from the date these accounts were signed.

Ministers Settlement

Having taken legal advice, and with the approval of Church members, the trustees entered into settlement agreements with the departing ministers. These have been accounted for in full in 2020/21 and have been funded largely by the use of re-allocated designated funds (see also notes 11 and 19).

Pension Liability

As shown in note 19, there are positive net assets, both current and overall, notwithstanding the current and long-term amounts due to the pension scheme. Payment of the full employer debt to the pension scheme would only be triggered by a cessation event, such as the Church still not employing a member of the Baptist Pension Scheme by March 2023. Even if this were the case, the trustees are confident of being able to meet any pension liability within the required legal timeframe.

The Trustees expect the church to be able to continue to meet its obligations to pay deficit contributions to the pension scheme out of net income each year and to meet all other liabilities as they fall due.

3. Independent Examination Costs

Net income for the year is stated after charging £500 (2020; £500) for the costs of independent examination.

4. Government Grants

Central government grants of £5,920 (2020:nil) were received in the year from the Government's furlough scheme in respect of two staff who were furloughed in accordance with the scheme.

5. Income from Donations & Legacies

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Offerings	136,795		11,730		148,525	179,404
Tax Refunds	26,914		1,500		28,414	37,245
Totals	163,709	-	13,230	-	176,939	216,649
Total by Fund 2020	204,749	-	11,900	-	216,649	

6. Income from charitable activities

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Youth Work	-				-	84
Childrens Work	-				-	656
Toddlers Groups	-				-	2,777
Seniors Groups Counselling Service	-		12,532		12,532	12,881
Room Hire	263				263	4,445
Totals	263	-	12,532	-	12,795	20,843
Total by Fund 2020	7,962		12,881		20,843	

7. Income from Investments

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Bank Interest	388				388	661
Interest on Yorkshire Baptist funds		31			31	277
Totals	388	31	-	-	419	938
Total by Fund 2020	661	277	-	-	938	

8. Income from other sources

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Furlough Income	5,920				5,920	-
Totals	5,920	-	-	-	5,920	-
Total by Fund 2020	-				-	

9. Expenditure on Charitable Activities

	Direct Activities	Grant Funding (note 11)	Support Costs (note 10)	Total 2021	Total 2020
	£	£	£	£	£
Ministry, Fellowship & Outreach	92,624	23,787	28,821	145,232	178,003
Youth Work	7,323		1,813	9,136	18,515
Childrens & Toddlers Work	20,661		5,116	25,777	29,184
Seniors Work	9,160		2,268	11,428	10,760
Counselling Service	14,891		-	14,891	15,825
Totals	144,659	23,787	38,018	206,464	252,287

The counselling service operates largely independently which is why no support costs are allocated there.

Restricted funds included above are:

	Direct Activities	Grant Funding (note 10)	Total 2021
	£	£	£
Ministry, Fellowship & Outreach	5,005	7,983	12,988
Counselling Service	12,532		12,532
Totals	17,537	7,983	25,520

10. Support costs

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
Administrator	11,284				11,284	10,793
Printing, Stationery, Telephone	2,000				2,000	2,371
Governance Costs	8,442				8,442	840
Buildings Costs	12,915				12,915	25,276
Other Costs	3,377				3,377	4,784
Totals	38,018	-	-	-	38,018	44,064
Total by Fund 2020	44,064				44,064	

11. Grant funding

Recipient	General Funds £	Restricted Funds £	Designated Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
BMS World Mission	6,600	4,120			10,720	11,450
Christian Aid					0	609
Christians Against Poverty					0	500
Citizens UK					0	800
Crisis at Christmas					0	533
Counselling Services					0	1,421
Grace Gospel Church	3,000				3,000	3,750
Kidz Klub					0	500
Leeds & Moortown Furniture Store					0	500
Leeds Faith in Schools					0	500
Leeds Womens Aid					0	533
MBC Daycare		150			150	0
MBC Romania Fund		2,430			2,430	2,460
MBC Special Needs Fund					0	887
Mission Aviation Fellowship					0	530
Radio Worldwide	1,200	763			1,963	1,700
Simon on the Streets					0	200
Street Angels					0	300
Street Pastors					0	300
Tear Fund					0	450
Youth For Christ		500			500	500
YBA Home Mission	5,004	20			5,024	5,609
Totals	15,804	7,983	0	0	23,787	34,033
Total by fund for 2020	21,904	12,129	0	0	34,033	

The organisations to which grants have been given serve the following purposes:

- BMS World Mission: a Baptist missionary society that works worldwide to share the Christian faith
- Christian Aid: an international relief organisation
- Christians Against Poverty: a charity that helps people who are struggling with debt
- Citizens UK: organisation that campaigns on social issues
- Counselling Services: support for a counselling service based at the church
- Crisis at Christmas: a charity providing particular support for people struggling over Christmas
- Grace Gospel Church: a Leeds church that works mainly with Ethiopian immigrants and refugees
- Kidz Klub: sharing the Christian faith with children throughout Leeds
- Leeds & Moortown Furniture Store: a charity that provides donated furniture free of charge to those who could not afford to buy it
- Leeds Faith in Schools: an organisation that works to share the Christian faith in Leeds schools
- Leeds Womens Aid: helps protect women and families suffering from domestic violence and abuse
- MBC Daycare – a lunchclub for seniors held at the church
- MBC Romania Fund: providing support to two partner churches in Romania
- MBC Special Needs: providing one-off financial grants to people with emergency needs
- Missionary Aviation Fellowship: an organisation that flies missionaries and relief into remote areas throughout the world that would not otherwise be accessible
- Radio Worldwide: a missionary organisation that shares the Christian faith through radio and media
- Simon on the Streets: working on the streets to support the homeless and vulnerable

- Street Angels: working on the streets to support homeless people
- Street Pastors: helping people on the streets who are faced with crime and safety issues
- Tear Fund: an international relief organisation
- Youth For Christ: works to share the Christian faith with young people throughout the country
- YBA Home Mission: Association of Yorkshire Baptist churches that supports churches in carrying out their work including with new initiatives

12. Staff costs and Trustees expenses

	2021	2020
All Staff	£	£
Salaries	87,941	101,542
Social Security Costs	1,667	3,712
Pension Costs - Current	5,810	6,385
Pension costs - deficit contributions	4,406	5,746
Settlement costs (notes 2 and 20)	44,052	-
Settlement costs - Ex-gratia payments (notes 2 and 20)	7,542	-
Other Costs	29,618	32,065
Totals	181,036	149,450
The average number of employees during the year was:	6	8
The full time equivalent number of staff was:	3.8	5

Two employees received emoluments between £60,000 and £70,000 during the year (2020 none).

The Minister, G Brownlee, and the Second Minister, S Shaw, who are defined in charity law as Trustees, received salary during the year for their employed roles as Ministers, as allowed by the Church's constitution and also received settlement costs. The total amount paid to them is shown below. None of the Deacons who served the church was paid in an employment capacity. No sums were reimbursed to the Trustees for their work as Trustees (2020 none).

	Minister		Second Minister	
	2021	2020	2021	2020
	£	£	£	£
Salaries	22,083	23,588	22,083	23,588
Social Security Costs	1,936	2,064	1,936	2,064
Pension Costs	1,592	1,634	1,592	1,634
Settlement costs	22,027	-	22,025	-
Settlement costs - Ex-gratia payments	3,771	-	3,771	-
Other Costs	14,820	15,942	14,798	16,122
Totals	66,230	43,229	66,206	43,409

Ex gratia payments to the ministers were included in the legal settlement agreements to cover the amount of statutory deductions from salaries paid as part of the settlement under the agreements.

The total remuneration of employees considered key management personnel is £132,436 (2020; £86,638).

The church pays pension contributions for various employees into defined contribution arrangements. Further information about the Baptist pension scheme is given in note 22.

Gifts by trustees

The total value of monetary gifts given by trustees (and their connected persons), to the church during the year ended 31 March 2021 is £21,410 (2020: £24,075).

13. Tangible Fixed Assets

		Church Premises	Fixtures, Fittings & Equipment		Total
		£	£		£
Cost					
1 April 2020		125,191	67,429		192,620
Additions					-
Disposals					-
31 March 2021		125,191	67,429		192,620
Depreciation					
1 April 2020			65,870		65,870
Additions			1,559		1,559
Disposals					-
31 March 2021		-	67,429		67,429
Net Book Value					
31 March 2021		125,191	-		125,191
31 March 2020		125,191	1,559		126,750

The Church premises are included at a valuation undertaken on 1 January 1977. The current insurance value of the property (as at May 2020) is £2,144,344.

All of the fixed assets are used for direct charitable purposes.

14. Debtors

	2021 £	2020 £
Gift Aid Recoverable	13,559	14,067
Totals	13,559	14,067

15. Bank and cash balances

	2021 £	2020 £
Cash at Bank and In Hand	47,231	65,433
Yorkshire Baptist Association	50,788	50,757
Totals	98,019	116,189

16. Creditors: amounts falling due within one year

	2021 £	2020 £
General Accruals	2,907	1,990
Ministers' Settlement & Costs	46,905	-
Creditor (HMRC)	1,734	1,723
Pension Liability	5,943	5,841
Totals	57,489	9,553

Further information in respect of the pension liability is given in note 22.

17. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Pension Liability	34,757	49,459
Totals	34,757	49,459

Further information in respect of the pension liability is given in note 22.

18. Endowment Funds

The assets making up this fund are the Church premises, represented in the balance sheet as fixed assets.

19. Restricted Funds

	1 April 2020 £	Incoming Resources £	Resources Expended £	Gains & Losses £	Transfers £	31 March 2021
Donations for specific grants	3,138	8,145	(7,983)			3,300
Donations for ministers and youth leader	0	2,435	(2,435)			0
Donations for specific expenditure	0	2,400	(2,400)			0
Childrens and youth work fund	266	250	(170)			346
Counselling service	0	12,532	(12,532)			0
Totals	3,404	25,762	(25,520)	0	0	3,646

The assets making up these funds are represented in the balance sheet as current assets.

20. Designated Funds

	1 April 2020	Incoming Resources	Resources Expended	Gains & Losses	Transfers	31 March 2021
	£	£	£	£	£	£
Yorkshire Baptist Designated Funds	50,757	31			(50,788)	0
Totals	50,757	31	0	0	(50,788)	0

The funds held in trust by the Yorkshire Baptist Association (YBA) on behalf of Moortown Baptist Church arose from the sales of Kaulin House and 7 Edgbaston Close in previous years. The trusts under which the funds were held did not restrict their use. In February 2021, the Church's members resolved to apply these funds towards the costs of the departing ministers' settlement agreement.

21. Analysis of net assets

	Fixed Asset	Net Current Assets	Creditor Due after one year	Total
	£	£	£	£
At 31 March 2021				
Endowment Funds	125,191			125,191
Restricted Funds		3,647		3,647
Designated Funds		0		0
General Funds	0	50,442	(34,757)	15,686
Totals	125,191	54,089	(34,757)	144,523
At 31 March 2020				
Endowment Funds	125,191			125,191
Restricted Funds		3,404		3,404
Designated Funds		50,757		50,757
General Funds	1,559	66,543	(49,459)	18,642
Totals	126,750	120,703	(49,459)	197,994

22. Pensions

Baptist Ministers' Pension Scheme

Background to the disclosure

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions (see below).

The Minister and Second Minister are eligible to join the Scheme.

From January 2012, pension provision is being made through the Defined Contribution (DC) Plan within the Scheme. In general, members pay 8% of their Pensionable Income and employers pay 6% of members' Pensionable Income into individual pension accounts, which are operated and managed on behalf of the Pension Trustee by Legal and General Life Assurance Society Limited. In addition, the employer pays a further 4% of Pensionable Income to cover Death in Service Benefits, administration costs, and an associated insurance policy which provides income protection for Scheme members in the event that they are unable to work due to long-term incapacity. This income protection policy has been insured by the Baptist Union of Great Britain with Unum Limited. Members of the Basic Section pay reduced contributions of 5% of Pensionable Income, and their employers also pay a total of 5%. The further 4% contribution rate is reduced to 3% for Employer contributions made to the Segregated DC Arrangement.

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

Actuarial valuation as at 31 December 2019

A formal valuation of the Defined Benefit (DB) Plan was performed at 31 December 2019 by a professionally qualified Actuary using the Projected Unit Method. The market value of the DB Plan assets at the valuation date was £298 million. The valuation of the DB Plan revealed a deficit of assets compared with the value of liabilities of £18 million (equivalent to a past service funding level of 94%). The Church and the other employers supporting the DB Plan are collectively responsible for funding this deficit.

The key assumptions underlying the valuation were as follows:

Type of financial assumption	% pa
RPI price inflation assumption	3.20
CPI price inflation assumption	2.70
Minimum Pensionable Income increases	3.20
Assumed investment returns	
- Pre-retirement	2.95
- Post retirement	1.70
Deferred pension increases	
- Pre April 2009	3.20
- Post April 2009	2.50
Pension increases	
- Main Scheme pension	2.70

Post-retirement mortality in accordance with 80% of the S3NFA and S3NMA tables, with allowance for future improvements in mortality rates from 2013 in line with the CMI 2019 core projections, with a long term annual rate of improvement of 1.75% for males and 1.5% for females, with the core smoothing parameter and with additional initial mortality improvement factor A=0.5%.

The estimated deficit on the scheme in the 2019 actuarial valuation was £18m, down from £93m three years previously. The report included the expectation for when deficit recovery contributions might cease, to be two and a half years earlier, now June 2026. The next valuation of the DB plan within the scheme is due to take place not later than 31st December 2022.

Recovery Plan

In addition to the contributions to the DC Plan set out above, where a valuation of the DB Plan reveals a deficit the Trustee and the Council agree to a rate of deficiency contributions from churches and other employers involved in the DB Plan.

Under the Recovery Plan dated 30 September 2020, deficiency contributions are payable until 30 June 2026. These contributions are broadly based on the employer's membership at 31 December 2014 and increase annually in line with increases to Minimum Pensionable Income as defined in the Rules. However, the Trustee and the Council agreed a 50% reduction for all deficiency contributions payable between 1 July 2020 and 31 December 2020.

Movement in Balance Sheet liability

Section 28.11A of FRS 102 requires agreed deficit recovery payments to be recognised as a liability. The movement in the provision is set out in the table below.

Accounting date (year ending):	31-Mar-21	31-Mar-20
Balance sheet liability at year start	£55,300	£72,900
Minus deficiency contributions paid	(£4,406)	(£5,746)
Interest cost	-	-
Remaining change to balance sheet liability* (recognised in SoFA)	(£10,194)	(£11,854)
Balance sheet liability at year end	£40,700	£55,300

* Comprises any change in agreed deficit recovery plan and change in assumptions between year-ends.

This liability represents the present value of the deficit contributions agreed as at the accounting date and has been valued using the following assumptions set by reference to the duration of the deficit recovery payments:

Accounting date	31-Mar-21	31-Mar-20
Discount rate	2.30%	2.30%
Future increases to Minimum Pensionable Income	3.20%	3.20%

Pension cost charged in respect of the Baptist Minister's Pension Scheme:

Total pension cost in respect of the Baptist Minister's Pension Scheme was as follows:

Accounting date	31-Mar-21	31-Mar-20
Contributions to DC scheme for current employees	£5,185	£3,564
Deficit contributions	£4,406	£5,746
Administration Costs	£2,431	£2,376
	£12,022	£11,686

23. Related Charities and Parties

The Custodian Trustee of the Church is the Baptist Union Corporation Limited which is charity number 249635. The Church is also a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association (YBA).

The church made donations to the following related charities:

YBA Home Mission Fund - £5,024 (2020 £5,609) of which £5,004 (2020: £5,404) was from general funds

The Church also made payments to the YBA for various administrative and training services including conferences.

The church did not have any transactions with any related family members, businesses or companies during the year.