



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

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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

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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.

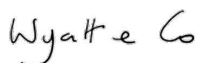
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

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.