



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 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

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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 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.

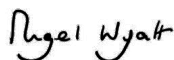
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

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

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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 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.

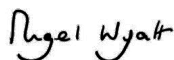
The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination.

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.