

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales · Charity number 1131496

Details

Other names NNRBC

Status Registered

Legal form Previously excepted

Registered 2009-09-03

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

Contact

Address New North Road Baptist Church
New North Parade
Huddersfield
HD1 5JU

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Email info@nnrbc.org

Website www.nnrbc.org

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: Public worship, prayer, Bible study, preaching, teaching; marriage, funerals, baptism; evangelism, mission; social action; spiritual & moral education, welcome & inclusion of young people; nurture & growth; promotion of social cohesion; pastoral care, fostering composure in ill health, comforting the bereaved; encouraging relationships, supporting Baptists & other Christians; charitable activities

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£79,850	£102,262	-	-
2023-12-31	£76,888	£97,860	-	-
2022-12-31	£65,078	£86,668	-	-
2021-12-31	£247,923	£154,129	-	-
2020-12-31	£247,923	£93,794	-	-

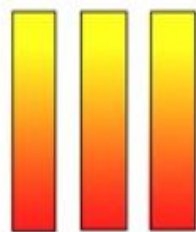
Trustees

Name	Role	Appointed
Bernice Dema		2024-01-01
Brian Fisher		2022-01-01
DAVID CARRINS		2017-01-01
Dina Hanson-Schimmel		2024-01-01
GORDON GRAHAM MORRISON		2011-12-30
Leila Hanson		2023-01-01
Marvellous Adewale		2025-01-01
Rev Romilly Mark Janes		2019-08-25
SANDRA COULTHARD		2025-01-01
Temilade Dorcas Eesuola		2025-01-01

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales - Charity number 1131496

Accounts



NEW NORTH ROAD BAPTIST CHURCH

New North Parade, Huddersfield, West Yorkshire, HD1 5JU

Registered Charity 1131496

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Trustees report for 2024

1. Aims and Purposes

The Trustees (Minister, Church Officers & Deacons) of New North Road Baptist Church Huddersfield work together to promote the mission of the Church – to worship God and to promote the Christian gospel through evangelistic, pastoral, social and ecumenical activities. The Trustees are also responsible for the maintenance of the church building and for the manse at 16 Heaton Road, Gledholt, Huddersfield, HD1 4HX.

We are a church with a heart for people in the heart of Huddersfield.

2. Affiliations

New North Road Baptist Church, Huddersfield is part of the Yorkshire Baptist Association and the Baptist Union of Great Britain. We send delegates to the YBA and BU Assemblies and support the initiatives of BMS World Mission.

The church has continued to connect with neighbouring churches through Hope Huddersfield and Churches Together in Huddersfield Town Centre

3. Governance, management, and safeguarding

The deacons, officer and minister form a team responsible for the oversight and management of the church. The responsibilities of the secretary are shared between the deacons, and we have an excellent acting treasurer.

There is an annual election of Deacons each year. Each deacon serves for a 3-year term being eligible to stand for a second 3-year term on re-election, before being required to stand down for a minimum of 1 year.

In addition to the monthly deacons meeting there are some committees that meet and assist the deacons in their work including a finance and property meeting.

The strength of the diaconate is found in what they do together, but this year we record a particular word of thanks to our acting treasurer Mr David Carrins and to our retiring deacon Ingrid Daley for her outstanding contribution to the work of the diaconate.

The church has an established safeguarding policy which is overseen by the Diaconate and reviewed at our AGM. A dedicated Safeguarding Team is led by Myrna Moore together with Sandra Coulthard, Leila Hanson and Patricia Taylor meet together and is available to deal with any safeguarding issues that may arise.

The Church meeting forms the governing body of the church. This is open to every member of the church, and it is here the members look to find a common mind as they seek 'the mind of Christ' and make the big decisions about the overall life and direction of the church. Many people volunteer and make their gifts available, demonstrating kindness, good will and remarkable generosity, some in very public ways and some more quietly, some in more formal ways and some through the informal networks of the church. All make the life of New North Road Baptist Church possible.

The trustees want to express our very real gratitude and thanksgiving to everyone who does this.

The church also employs a professional cleaner, Mr Maxwell Orafu, for five mornings each week. He does a very good and thorough job..

4. Worship

Worship continues to be at the heart of the life of New North Road Baptist Church. Although patterns of attendance have changed over the years because of employment, family commitments and we typically welcome between seventy and eighty people each Sunday to share in the worship of God. Opportunities to share 'family news' which has included some moving testimonies is a regular feature of the services. Mrs Mary Whalley and Mr Stephen Rothera have continued to play the keyboard for us, and Patricia Taylor has also led the way in offering gifts of song together with others who help lead song every week. Mr Dave Carrins, supported by Mr Rob Johnson, has taken care of the sound desk and enabled some people to 'zoom' into our services too.

As time goes by the ethnic and cultural diversity of the worshipping community continues to grow and we continue to innovate and seek to reflect this welcome diversity in the services although it continues to be a process of trial and error as we learn together to do this well. The minister has been especially keen to encourage everyone to reflect on who they are mentoring, encouraging and apprenticing to share in what they do so they can also do it, in their own way, with confidence.

A particular highlight of this year was welcoming a former student who worshipped at New North Road, Orin-Isegun Oyewale and her sister Monjola Oyewaleto showcase nine of the worship songs she has written, which the worshipping community entered into with great joy.

4.1. International Women's Day and Project Violet

In early March, the church hosted an event for International Women's Day It was a popular event we hope to repeat, that women of the church invited friends, family, and colleagues to share in. Inspirational stories were shared by some of the participants, and the feedback was very positive. As the year progressed the church turned their attention to Project Violet which also concerned the presence and participation of women in the church. Mary Whalley led a small team that facilitated our response to the requests for change presented by Project Violet and writes about it here.

Revd Jane Day and Dr Helen Cameron led on a significant 3-year research project, 2021- 2024, to explore women's experience of leadership in the Baptist community. This was some 100 years since Revd Violet Hedger became the first woman to be ordained a Baptist minister.

By May 2024, the research was complete, and a report delivered which painted a very mixed picture. Whilst there are very positive indicators that women are exercising significant positions of leadership across the denomination, there remained stark examples of women being obstructed by sexism, racism, and ableism.

The report concluded with several 'requests for change' – targeted at the various stakeholders in the Baptist community, including our central resource, the associations, and colleges. Seven of the requests were for local churches to consider and, as a church, we agreed we would undertake a process of reflection on these.

Between June and September, a small working group met regularly to look at the research findings and consider the requests for change. Alison Chown, Ingrid Daley, Temilade Eesuola, Marion Fisher, Trish Taylor Janes and Mary Whalley engaged in useful preliminary discussion. The requests covered topics such as role models in church, the nature of the church meeting, issues round disability and how resources in church reflect our whole gathered community.

The task of the working group culminated in a paper which was shared with the congregation and formed the basis of our September church meeting when short presentations were made by each member of the working group who then facilitated discussion round tables. There was general agreement to commit to action on all the requests for change and we were able to report this to the project leaders. Whilst we acknowledge that this was just the beginning, already the concept of 'slow wisdom' is being applied to the process of our church meetings and, intentionally, we are inviting more women to lead and preach at our services. We are also striving to take very seriously the request to respond more effectively to the lived experiences of people with disabilities. As a church, we are committed to moving forward to becoming a more inclusive church community..

4.2. Baptist Theology North

In May we welcomed Baptist Theology North for the third consecutive year with people from across the north of England. There was a combination of seminars with two main speakers, Professor Paul Fiddes, and Alex Harris regional minister in the YBA. The food was excellent, and we were indebted to Rev Sally Nelson for coordinating the event.

4.3. The Paralympics

A particular highlight of this year was the opportunity to celebrate the remarkable achievements of two friends of the Church, Guillaume accompanied by Donard, who competed in the refugee team at the Paralympics in Paris and won a bronze medal. Two people from the church, Patricia Taylor and Susan Stewart flew to Paris to watch them race and the whole church welcomed them on a Sunday to celebrate with them. As one of the children said, "It was like welcoming real celebrities".'

4.4. Holy Week and Easter

In Holy week there was an event for each day of the week that people from the church shared in. These included informal bible studies, and a walk with people from neighbouring Baptist Churches and our president, Tim Presswood beginning at the Blackley Centre. A new innovation was a foot washing service on Maundy Thursday. On Good Friday we joined with many other people to share in a walk of witness, around the town centre.

Shortly after our Easter celebrations one of our newest members, Mr Onyema Afam, husband to Juliet and father to daughters Favour and Victory, suddenly died. This was an immense shock to his family and the church. People from the church sought to be helpful to the family who showed great resilience in the face of such sudden adversity. The thanksgiving and funeral services happened at New North Road. As the year advanced the church also lost other dearly loved friends and members including Mr Colin Armitage and Mr David Heaton. We dendeavoured to celebrate their lives and remember them with the same affection we hope they knew in their life as we trusted them to the grace of God in eternity.

4.5. Growing as one community.

At our Church anniversary this year we welcomed Graham Ensor, the regional team leader of the Yorkshire Baptist Association as our preacher. At this service we celebrated the variety of people who worship at New North Road by inviting people to come dressed in a way that represented their culture or nation.

This idea flowed from the interethnic day where our minister, Mark Janes, shared in a planning day at Wakefield Baptist Church along with Nike Adebajo of the YBA and Charolotte Henard of 'The Well' Sheffield, along with seven members of our church also contributing. The goal of this event was to create a learning community with people from different churches with a view to strengthen relationships between people of different ethnicities as our churches become more intentionally inclusive in every dimension of their worship, witness, ministry, and life.

We also welcomed Naomi Fennel, another member of the YBA team, to lead our deacons retreat with a colleague at Blackley Baptist Church and focus on ways of becoming more intentionally missional.

Among the happiest events of the year were seaside expeditions. This year the church purchased many preloved child seats so we could safely transport families with children in the minibuses we hire from community transport in Derby Dale. Dina Hanson and Mark Janes were our drivers this year. There were three expeditions, one for Reach, one for our Farsi speaking community and one that was open to the worshipping community. Mark Janes recalls people dancing, singing, and relaxing on the beach at Southport, even though it was a chilly day.

4.6. The General Election.

As a town centre church, we seek to work together with churches in the centre of the town to respond to significant events in the nation's life. We grasped the opportunity, presented by the unexpected announcement of a general election, to host a hustling. Gordon Morrison organised this event, Mark Janes welcomed the participants and Rev Rachel Firth of St Peter's Parish church chaired it. A good number of people gathered to hear four of the five candidates speak. All were invited and in this small way we contributed to the health of our democracy. At a time when political life has become more polarised and dangerous we were careful to inform the police but happily the event passed off without trouble.

5. The building.

Having a church building in the centre of the town is a great thing and thanks are due to the Finance and Property committee which includes Mr Dave Carrins, Mr Rob Johnson, Mr David Lovell, Mr David Nixon and Mr Stephen Rothera for their oversight and care of the fabric of both church and Manse. Mrs Sheila Selbie also does an excellent job managing the different groups who use our building.

5.1. New solar panels

Among the biggest steps forward the church made in 2024 was the installation of New Solar Panels. This was enabled through a generous legacy bequeathed by Rita Rothery. Together with our treasurer Mr Dave Carrins and members of our property group, Mr Brian Fisher made a decisive contribution to making this happen. He writes:

Psalm 24 verse 1 says 'The earth and everything on it, including its people, belong to the LORD. The world and its people belong to him.'

We owe the Lord a lot! That includes caring for the planet. As part of that, we installed solar panels in January 2024. Since then, we have reduced our imports of electricity and saved the planet to the tune of 21.1 Tonnes of CO₂. That's the equivalent of you taking 21 round trips flying between here and Miami. Another way of thinking about it is that this is equivalent to the effect of 800 fully grown trees absorbing the same amount of CO₂ as we have saved!

In addition, we have paid a lot less for our electricity, since a large part of our use comes from solar power. In 2024 we only paid for 36% of all the electricity we used. In 2025 so far (up to 26th July) we only had to pay for 31% of the electricity used. It amounts to a total saving of roughly £4,660 so far. The solar panels should pay for themselves within the next 15 years. Praise the Lord..

5.2. Activities during the week

Every week hundreds of people come through the doors of the Church involved in various activities which creates opportunities for the people of the church to meet and greet a variety of people in these various activities.

On a Monday there is a regular exercise class, which nearly thirty people or more share in, led by their instructor Jo. The exercise is intended to be gentle, although it may be quite testing for some. The class is a good forum for friendship and connection between the participants. On alternate Wednesdays there is 'Open Door' at our café, an informal bible study, following refreshments, from which a small, but very regular group of people to share in. Other occasional events in 2024 included a 'Light party', Children's Christmas party and 'Coffee and Carols', with performances and mince pies.

Greg Leach writes about the Billiard club's year which meets regularly on Monday evenings:

The 23-24 season saw the billiards teams compete in the Huddersfield Sunday Schools Billiards League and three cup competitions. Those of all ages that took part and practiced were able to enjoy the relaxed atmosphere of billiards along with making friendships and having fun.

5.3. REACH

New North Road has long been a church with a strong social conscience and one expression of this is through our refugee project, called Reach. Ernie Whalley, the chair of Reach writes about the work of Reach.

Our Reach group 'drop in' for asylum seekers and refugees has continued to meet every Tuesday morning throughout the year, apart from bank holidays. Its core work remains unchanged - offering a very warm welcome expressed through friendship, hot drinks, and hot food. We also have an English class.

The whole project is supported by a brilliant team, whether on cooking rota, welcome desk, preparing the hall, clearing away or sorting out drinks. A couple of changes in volunteers have taken place in 2024. Bryn, who has led our English class for many years, has stepped down from that role because of grandparent duties (and joys!) We are so grateful to him for all his contribution. He still comes on Tuesdays when possible and supports the work. Special thanks to Nathanael, who did a wonderful job preparing the hall and clearing up afterwards, before leaving us for work in Devon. We welcomed Liz as a new volunteer to the team and Bilal, who serves faithfully. Bary and Mehmet come regularly as trained advisors. Reach remains open to any faith or no faith.

Every six weeks we meet as a multi-Agency group which brings together statutory groups such as the local authority and other agencies who work with asylum seekers and refugees. Occasionally we host this group at NNR. This gathering is really helpful in seeing the bigger picture and how we can work more together.

Our Reach ministry also includes Bible studies for those interested in exploring our Christian faith and a number of friends have been baptised in 2024. Dina, Eddie, Mark and myself lead Bible studies on Sundays and Wednesdays to help our friends understand what it means to follow Jesus. During 2024 we have been helped again by Saba, coming monthly from Birmingham. Saba is an Iranian pastor and can communicate directly in Farsi.

In our Sunday worship, we are trying to be more inclusive of our Farsi friends. More efforts have been made to translate worship songs and prayers into Farsi, and we are grateful for friends behind the scenes for assisting with this. We have also been encouraging the congregation to sing some songs in Farsi. We are delighted that Ramtin, one of our Iranian friends, plays the guitar regularly.

Huge thanks again to the Baptist Church in Pudsey for supporting us financially and prayerfully in 2024. This has enabled us to buy Bibles, other Christian literature, Tesco vouchers and to support minibus trips to the seaside amongst other things. Sincere thanks, too, to friends in the NNR family for your interest, donations, and prayers. Our welcome, whether by a handshake, smile or a cheerful 'hello' makes all the difference to people in a strange land.

We know that asylum seekers and refugees are often in the news headlines. There are real issues, but we pray for calmness and truth in the discussions. We try to follow in the footsteps of our Master and keep in mind the words from Hebrews 13 verse 2:

'Remember to welcome strangers among you for by so doing some people have welcomed angels without knowing it.'

6. Membership

At the beginning of 2024 New North Road Baptist Church had 78 members. During the year 5 new members joined us. They were Marvellous and Dorcas Adewale; Modupe Agbana; Samuel John and Shagufta Naz.

Two of our members died during the year – in April Onyema Afam died most unexpectedly after becoming a member just 8 months before. In October longstanding member David Heaton also died.

Therefore, at the end of 2024 the number of members on our roll stood at 81.

There were 4 baptisms during the year.

7. Officers and Trustees

The chair of the deacons' meeting observes and affirms with gladness that each of the deacons makes an essential contribution, offering their gifts and insight to the whole, serving diligently, and giving their time and attention in a sacrificial way.

The group of deacons who serve the church reflects the diverse nature of our fellowship. Nine deacons served throughout the year. At the end of 2024 Ingrid Daley stepped down, as our constitution requires, after serving for 6 consecutive years. New deacons who took up office at the start of 2024 were Bernice Dema, Dina Hanson-Schimmel, Zahra Mirsaney and Dave Carrins. Brian Fisher completed 3 years as a deacon at the end of 2024 and was elected for a further three-year period. The remaining deacons are Leila Hanson, Sheila Selbie and Gordon Morrison.

Thank you!

The deacons want to express their gratitude to Mr Dave Carrins for his careful oversight and management of the church's accounts and to Mr Geoff Adams for generously auditing them.

In Conclusion.

2024 was a year in which New North Road Baptist Church continued to demonstrate flexibility and resourcefulness in facing the challenges and opportunities that were set before us with confidence and remarkable goodwill. We continue to be a church with a heart for people in the heart of Huddersfield and express our gratitude for signs of renewal and transformation in the lives of the people in a season of change and uncertainty as we serve as part of the wider Baptist Family and the Christian Church.

8. ANNUAL FINANCIAL REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2024

1. Financial Review

As required by the Charities Act 2011 an independent examination has been carried out as confirmed by the closing statement.

The attached accounts show the results for the year with an excess of expenditure over income of £(20,561) on the unrestricted funds.

2. Reserves

The trustees aim to maintain adequate reserves to be able to continue the advance of the Christian faith.

The unrestricted funds totalling £2756,782 (2023: £296,343) are available for the advance of the Christian faith at the discretion of the trustees.

3. Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

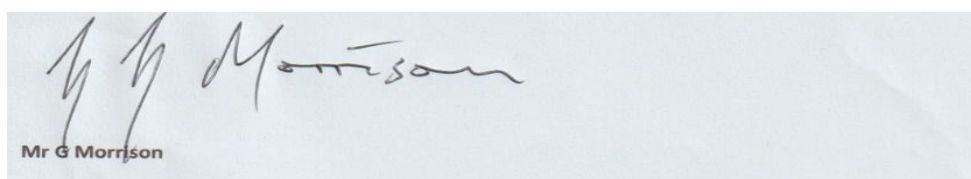
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25th September 2025 and signed on their behalf by:

A photograph of a handwritten signature in black ink on a light blue background. The signature appears to be 'G Morrison'. Below the signature, the text 'Mr G Morrison' is printed in a small, black, sans-serif font.

Trustee

4. STATEMENT OF FINANCIAL ACTIVITIES

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted	Endowment	Restricted	Designated	Total 2024	Total 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	2	53,057	-	-	5,573	58,630	62,284
Investments	3	4,141	0	1,828	-	5,969	6,825
Other	4	22,652	-	-	4	22,656	17,125
Total Income and Endowments		<u>79,850</u>	<u>0</u>	<u>1,828</u>	<u>5,577</u>	<u>87,255</u>	<u>86,234</u>
Expenditure On:							
Charitable Activities	5	102,262	-	0	5,828	108,090	102,519
Total Expenditure		<u>102,262</u>	<u>0</u>	<u>0</u>	<u>5,828</u>	<u>108,090</u>	<u>102,519</u>
Net (expenditure) / Income		(22,412)	0	1,828	(251)	(20,835)	(16,285)
Transfer Between Funds		1,851	(1,851)	0	0	-	-
Other Recognised Gains / Losses							
Gains on Revaluation of properties		-	970,273	-	-	970,273	-
Net Movement in Funds		<u>(20,561)</u>	<u>968,422</u>	<u>1,828</u>	<u>(251)</u>	<u>949,438</u>	<u>(16,285)</u>
Total Funds Brought forward 2023		296,343	2,357,644	220,547	9,787	2,884,321	2,900,606
Total Funds carried forward 2024		<u>275,782</u>	<u>3,326,066</u>	<u>222,375</u>	<u>9,536</u>	<u>3,833,759</u>	<u>2,884,321</u>

All income and expenditure derives from continuing activities.

The notes on pages 11 to 23 form part of these financial statements

5. BALANCE SHEET

YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Tangible Fixed Assets	10	3,648,626	2,655,862
Investments	11	148,565	180,161
		<u>3,797,191</u>	<u>2,836,023</u>
Current Assets			
Debtors	12	3,575	3,220
Cash at Bank and Building Society	13	37,569	48,610
		<u>41,144</u>	<u>51,830</u>
Creditors: Amounts falling due within one year	14	(4,576)	(3,532)
Net Current (Liabilities)/assets		<u>36,568</u>	<u>48,298</u>
Net Assets		<u>3,833,759</u>	<u>2,884,321</u>
Charitable Funds			
Unrestricted Funds		275,782	296,343
Endowment Funds	15	3,326,066	2,357,644
Restricted Funds	16	222,375	220,547
Designated Funds	17	9,536	9,787
		<u>3,833,759</u>	<u>2,884,321</u>

The notes on pages 11 to 23 form part of these financial Statements

The Financial Statements were approved and authorised for issue by the trustees on 25th September 2025.

Mr D Carrins - Treasurer 

Mr G Morrison - Trustee 

6. NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

8.2. Note 1 - Summary of significant accounting policies

(a) General information and basis of preparation

New North Road Baptist Church is a registered charity in the United Kingdom.

The nature of the charity's operations and principal activities are to promote the mission of the Church, this is detailed further in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2015, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2024.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds represent the value of property held, which is used to establish work of the church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time, in line with the SORP (FRS 102).

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, and governance costs. They are incurred directly in support of expenditure on the objects of the charity and have therefore been

allocated to expenditure on charitable activities on a basis consistent with use of the resources, along with the costs of ministry and mission grants paid.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The church and manse premises are included in the balance sheet at insurance value.

Furniture and fixtures in the church premises which was previously not included as a fixed asset in the balance sheet and was written off as an expense as incurred has been introduced at the insurance value at 31 December 2004 which was £76,646. Any subsequent capital additions have been included at cost.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Church properties	Nil
Furniture & fixtures	10% straight line
Electrical equipment	10% straight line
Church heating system	5% straight line

(g) Investments

Investment assets represent balances held by the Yorkshire Baptist Association and the Baptist Union of Great Britain in trust accounts and are held at cost, which is equivalent to their fair value.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

8.3. Note 2 - Donations and Legacies

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2024	Total 2023
		£	£	£	£		
Collections AM		6,920	-	-	-	6,920	7,522
PM		0	-	-	-	0	0
Envelopes		5,810	-	-	-	5,810	5,595
Standing Orders		26,927	-	-	-	26,927	26,215
Donations							
-In memoriam and Legacies		36	-	-	-	36	1,803
-General		23	-	-	3,693	3,716	4,492
Tax Recovered on Gift Aid		10,526	-	-	-	10,526	9,742
Other Collections receivable	6	0	-	-	1,880	1,880	2,450
Gift Day		2,815	-	-	-	2,815	4,465
		<u>53,057</u>	<u>-</u>	<u>-</u>	<u>5,573</u>	<u>58,630</u>	<u>62,284</u>

Income from Donations and Legacies was £58,630 (2023 £62,284), of which £5,573 (2023 £6,262) was attributed to designated funds and £53,057 (2023 £56,022) attributed to unrestricted funds.

8.4. Note 3 - Investment Income

		Unrestricted	Endowment	Restricted	Designated	Total 2024	Total 2023
		£	£	£	£		
Income from other investments		4,141	0	1,828	-	5,969	6,825
Other Interest Receivable		-	-	-	-	-	-
		<u>4,141</u>	<u>0</u>	<u>1,828</u>	<u>-</u>	<u>5,969</u>	<u>6,825</u>

Income from Investments was £5,969 (2023 £6,825), of which £4,141 (2023 £4,044) was attributed to unrestricted funds, £Nil (2023 £272) to endowment funds and £1,828 (2023 £2,509) to restricted funds.

8.5. Note 4 - Other Income

4 Other Income	Unrestricted	Endowment	Restricted	Designated	Total 2024	Total 2023
	£	£	£	£		
Car Park rents	4,395	-	-	-	4,395	1,386
Room Lettings	17,513	-	-	-	17,513	14,795
Rental of Manse	0	-	-	-	0	0
Sundry Income	744	-	-	4	748	944
	<u>22,652</u>	<u>-</u>	<u>-</u>	<u>4</u>	<u>22,656</u>	<u>17,125</u>

Other income was £22,656 (2023 £17,125), of which £4 (2023 £303) was attributed to designated funds and £22,652 (2023 £16,822) was attributed to unrestricted funds.

8.6. Note 5 – Analysis Of Expenditure on Charitable Activities

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2024	Total 2023
		£	£	£	£	£	£
Ministry and other staff	9	46,117	-	-	-	46,117	43,234
Pulpit / Preacher supplies		545	-	-	-	545	398
Gas,water, Electricity & Phone		8,554	-	-	-	8,554	8,162
Manse expenses		4,933	-	-	-	4,933	3,303
Cleaning Expenses		131	-	-	-	131	568
Administration, postage, printing		1,524	-	-	493	2,017	1,509
Insurances		3,220	-	-	-	3,220	3,019
Repairs and Maintenance		11,286	-	-	586	11,872	9,183
Baptist Union Home Missions	7	5,623	-	-	-	5,623	5,623
BMS World Mission	7	2,960	-	-	80	3,040	3,024
Youth & Other Outreach Work		1,492	-	-	382	1,874	8,098
Sundries and Subscriptions		455	-	-	50	505	1,218
CCL Music Copyright		1,240	-	-	-	1,240	1,180
Music, microphones and laptops		837	-	-	-	837	357
Accountancy charges		0	-	-	-	0	0
Catering		657	-	-	1,260	1,917	1,127
Conferences and training		237	-	-	-	237	622
Donation: -CAP	7	1,400	-	-	-	1,400	1,400
-Other		0	-	-	1,150	1,150	68
Other Collections Payable	6	0	-	-	1,827	1,827	1,618
Depreciation of fixed assets	10	11,051	-	-	-	11,051	8,808
		<u>102,262</u>	<u>0</u>	<u>0</u>	<u>5,828</u>	<u>108,090</u>	<u>102,519</u>

The basis of allocation of all the above expenditure is direct

Expenditure on charitable activities was £108,090 (2023 £102,519) of which £Nil (2023 £Nil) was attributed to restricted funds, £5,828 (2023 £4,609) attributed to designated funds and £102,262 (2023 £97,860) attributed to unrestricted funds.

8.7. Note 6 - Other Collections

YEAR ENDED 31 DECEMBER 2024

6 Other Collections

	Collections Received £	Paid out £	Transfer to Designated Fund £
BMS World Mission	385	(282)	103
BU Home Mission	-	0	0
Communion Fund	850	(1,150)	(300)
Ukraine	-	0	0
Shoe Boxes	30	(30)	0
Christian Aid	615	(365)	250
	<u>1,880</u>	<u>(1,827)</u>	<u>53</u>

8.8. Note 7 - Analysis of Grants

	Unrestricted £	Endowment £	Restricted £	Designated £	2024 £	2023 £
Baptist Union Home Mission	5,623	-	-	-	5,623	5,623
BMS World Mission	2,960	-	-	80	3,040	2,960
Christians Against Poverty	1,400	-	-	-	1,400	1,400
	<u>9,983</u>	<u>-</u>	<u>-</u>	<u>80</u>	<u>10,063</u>	<u>9,983</u>

8.9. Note 8 - Trustees' and key management personnel remuneration, expenses and transactions

The trustees neither received nor waived any remuneration or expenses during the year (2024: £ Nil).

The Trustees did not have any expenses reimbursed during the year (2024: £ Nil).

The Key management personnel of the charity comprises the Secretary and Treasurer, neither of whom are employees and did not incur any employment costs.

The Trustees have made donations to the Church in the year, but it is not possible to quantify the aggregate of these as required by the SORP.

8.10.

8.11. Note 9- Staff Costs and employee Benefits Year Ending 31 December 2024

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2024 Number	2024 FTE	2023 Number	2023 FTE
Raising Funds	0	0	0	0
Charitable Activities	2	1.3	2	1.3
Governance	0	0	0	0
	<u>2</u>	<u>1.3</u>	<u>2</u>	<u>1.3</u>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Gross Salaries	39,128	35,710
Employers National Insurance	0	0
Pension Contributions	5,004	4,650
Minister expenses	1,985	2,874
Other expenses	0	0
	<u>46,117</u>	<u>43,234</u>
Minister	38,808	37,436
Family Worker	0	0
Cleaner	7,309	5,798
	<u>46,117</u>	<u>43,234</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000

The Church paid pension contributions for its former Ministers to the Baptist Ministers' Pension Trust Limited, which was a final salary defined benefit scheme. The scheme is a multi-employer scheme. In accordance with FRS 17 the scheme is accounted for as a defined contribution scheme. See notes 18 and 19 for further details of the pension scheme.

8.12. Note 10 - Tangible Fixed Assets

10 Tangible Fixed Assets	Properties Church Premises £	Church Manse £	Furniture and Fixtures £	Electrical equipment £	Church Heating system £	Total £
Cost or Valuation						
At 1 January 2024	2,300,609	270,611	132,421	19,915	76,281	2,799,837
Disposals	-	-	-	-	-	-
Additions	-	-	-	33,542	-	33,542
Increase in insurance valuation	970,273	-	-	-	-	970,273
At 31 December 2024						
Cost	2,502	5,020	55,775	53,457	76,281	193,035
Valuation	3,268,380	265,591	76,646	-	-	3,610,617
Depreciation						
At 1 January 2024	-	-	108,136	8,593	27,246	143,975
Disposals	-	-	-	-	-	-
Charge for the year	-	-	3,036	2,243	5,772	11,051
At 31 December 2024	-	-	111,172	10,836	33,018	155,026
Net Book Value						
At 31 December 2024	3,270,882	270,611	21,249	42,621	43,263	3,648,626
At 31 December 2023	2,300,609	270,611	24,285	11,322	49,035	2,655,862

The Church is the beneficial owner of the Church and Manse premises, the legal title to which is held by the Church's custodian trustee (The Baptist Union Corporation Ltd).

The Church and Manse premises are included at insurance value because reliable cost information is not available and valuation would incur significant costs.

Furniture and fixtures in the Church premises were introduced at insurance value in 2004 as £76,646. Any subsequent capital additions have been included at cost.

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

8.13. Note 11 - Investments

11 Investments

	H19a YBA High Interest Trust Account	H19b YBA Sale of Flats Trust Account	H21b YBA Sale of 108 Birkby Hall Road Trust Account	H21c YBA Sale of Chapel Trust Account	BUGB Fixed Term Deposit Account	Total 2024	Total 2023
	£	£	£	£	£	£	£
At 1 January 2024	0	0	0	49,338	130,823	180,161	208,431
Income from Investments	0	0	0	1,828	4,141	5,969	6,825
Transfers (to)/from NNRBC				0	0	0	0
Current Account with HSB	0	0	0	0	(37,565)	(37,565)	(35,095)
At 31 December 2024	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,166</u>	<u>97,399</u>	<u>148,565</u>	<u>180,161</u>

8.14. Note 12 - Debtors

12 Debtors

	2024 £	2023 £
Prepayment - insurance	3,488	3,220
Tax recoverable from HMRC	0	0
Car Park charges debtors	87	0
	<u>3,575</u>	<u>3,220</u>

8.15. Note 13 – Bank and Building Society Balances

13 Bank and Building society Balances

	2024 £	2023 £
HSBC Bank PLC	35,027	45,810
Leeds Building Society	119	119
Reach Project Bank Balance	1,755	2,164
Cash Balances	<u>668</u>	<u>517</u>
	<u>37,569</u>	<u>48,610</u>

8.16. Note 14 – Creditors: Amounts falling due within one year

	2024 £	2023 £
Deferred Income	0	0
Deposits repayable for keys and fobs	1,527	1,407
Accruals	<u>3,049</u>	<u>2,125</u>
	<u>4,576</u>	<u>3,532</u>

8.17. Note 15 – Endowment Funds

	At 1 January 2024	Incoming Resources	Increase in Insurance Valuation	Transfer Unrestricted Funds	At 31 December 2024
	£	£	£	£	£
Property Valuation	2,349,267	-	970,273	-	3,319,540
Revaluation Reserve	8,377	-	-	(1,851)	6,526
YBA Endowment Fund H19a	0	-	-	0	0
	<u>2,357,644</u>	<u>0</u>	<u>970,273</u>	<u>(1,851)</u>	<u>3,326,066</u>

The Property Valuation represents the uplift to insurance value of the Church and Manse premises.

The Revaluation Reserve represents the introduction of the Furniture and fixtures upon introduction to the balance sheet at 31 December 2004, adjusted for subsequent asset movements and releases in line with the depreciation policy.

The YBA Endowment Fund represented the value of the property, used to establish the work of the Church.

	Fixed Assets	Investment	Total 2024
	£	£	£
Church Premises	2,080,882	-	2,080,882
Church Manse	268,385	-	268,385
Furniture, Fixtures and Equipment	6,526	-	6,526
YBA High Interest Trust Account	-	-	-
	<u>2,355,793</u>	<u>-</u>	<u>2,355,793</u>

8.18. Note 16 – Restricted Funds

16 Restricted Funds

	At 1 January 2024	Incoming Resources	Resources Expended	At 31 December 2024
	£	£	£	£
YBA Property Fund	<u>220,547</u>	<u>1,828</u>	<u>0</u>	<u>222,375</u>

The YBA Property Fund represents the value of the property held in the past and sold off to realise funds, which must be used to finance other permanent property or significant maintenance of existing property.

	Fixed Assets	Investment	Total 2024
	£	£	£
Church and Manse premises	171,209	-	171,209
YBA Sales of flats account	-	-	-
YBA Sale of 108 Birkby Hall Road account	-	-	-
YBA Sales of Chapel account	-	51,166	51,166
	<u>171,209</u>	<u>51,166</u>	<u>222,375</u>

8.19. Note 17 – Designated Funds

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

17 Designated Funds	At 1 January 2024	Incoming Resources	Resources Expended	At 31 December 2024
	£	£	£	£
Communion Fund	1277	850	(1,150)	977
Flower Fund	471	688	(586)	573
Reach	7,440	2685	(3,135)	6,990
BU Home Mission	23	0	0	23
BMS World Mission	0	465	(362)	103
Appeal for Ukraine	75	0	0	75
Appeal for Moldova	-121	0	0	(121)
Girls Group	385	0	0	385
Billiards Club	205	244	(200)	249
Open Doors	0	0	0	0
Shoe Boxes	0	30	(30)	0
Christian Aid	30	615	(365)	280
Christians Against Poverty	2	0	0	2
	<u>9,787</u>	<u>5,577</u>	<u>(5,828)</u>	<u>9,536</u>

All the above funds are unrestricted, but are designated to the following purposes:

Communion Fund represents money to be applied at the discretion of the pastor for assistance of individuals in the fellowship.

The Flower Fund represents money received to provide flowers on the Church premises.

Reach receives money to support the work of the Church in respect of asylum seekers.

BMS World Mission receives money contributed specifically for its work of mission in foreign countries.

BU Home Mission supports the work of other Baptist churches in UK.

The Girls Group provides social activity and support for women and girls.

The Billiards Club receives money from those participating to fund its activities.

Open Doors is a UK charity which works to support church groups overseas

Shoe Boxes is an appeal to provide Christmas presents for children in need.

Christian Aid is a national charity which supports development projects in the Third World

Christians Against Poverty is a UK charity which works to assist with debt management.

8.20. Note 18 - Pensions

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2024

18 Pensions

The Church was an employer participating in the Baptist Pension Scheme ("the Scheme"), which was a separate legal entity administered by the Pension Trustee (Baptist Pension Trust Ltd). The assets of the Scheme were held separately from those of the employer and the other participating employers.

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925 but was closed to further accrual of defined benefits on 31 December 2011. Since 1 January 2012, benefits have been provided through a Defined Contribution (DC) Plan and this plan continues. The Scheme has been in a deficit situation for several years, but after recent favourable market movements, the scheme is no longer in deficit and the trustee has agreed a buy-out arrangement with an insurance company, Just Retirement Ltd ('Just'), in March 2024. The transfer has been completed and Just took over responsibility for paying benefits to members from November 2024. Following the transfer of assets and liabilities of the former Scheme to 'Just', the Church no longer has any responsibility for any shortfall in the assets in future years.

Following the completion of the transfer to 'Just', the former DB pension scheme has now been wound up.

19 Contingent Liability

The Church no longer has a contingent liability in respect of the deficit in the BU Pension Scheme as the scheme moved into a surplus situation and has agreed a buy-out arrangement with 'Just', which has seen the liability for paying pensions, including any future shortfalls, become the responsibility of 'Just' with effect from 31 October 2024.

20 Related charities

The custodian Trustee of the Church is The Baptist Union Corporation Limited which is registered as charity number 249635, and which is controlled by The Baptist Union Council.

The church is also a member of The Baptist Union of Great Britain and The Yorkshire Baptist Association.

During the year the Church made a donation to The Baptist Union Home Mission Scheme of £5,623 from the unrestricted fund (2023 £5,623).

9. INDEPENDENT EXAMINER'S REPORT

INDEPENDENT EXAMINER'S REPORT TO

THE TRUSTEES OF NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

I report to the trustees on the accounts of New North Road Baptist Church Huddersfield for the year ended 31 December 2024 which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

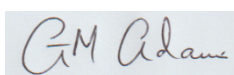
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and to the disclosure in note 8 regarding the fact that disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

In connection with my examination, no material matter, except that referred to in the previous paragraph, has come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Signed

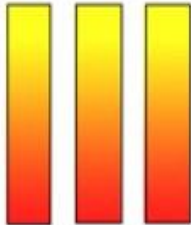


Date	25th September 2025
Name	Geoffrey Adams
Professional Qualification	FCCA
Address	1 Rectory Gardens, Emley Huddersfield, HD8 9RD

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales - Charity number 1131496

Accounts



NEW NORTH ROAD BAPTIST CHURCH

New North Parade, Huddersfield, West Yorkshire, HD1 5JU
Registered Charity 1131496

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Trustees report for 2023

1. Aims and Purposes

The Trustees (Minister, Church Officers & Deacons) of New North Road Baptist Church Huddersfield work together to promote the mission of the Church – to worship God and to promote the Christian gospel through evangelistic, pastoral, social and ecumenical activities. The Trustees are also responsible for the maintenance of the church building and for the manse at 16 Heaton Road, Gledholt, Huddersfield, HD1 4HX.

We are a church with a heart for people in the heart of Huddersfield.

2. Affiliations

New North Road Baptist Church, Huddersfield is part of the Yorkshire Baptist Association and the Baptist Union of Great Britain. We send delegates to the YBA and BU Assemblies and support the initiatives of BMS World Mission.

The church has continued to connect with neighbouring churches through Hope Huddersfield and Churches Together in Huddersfield Town Centre

3. Governance and management

The deacons, officer and minister form a team responsible for the oversight and management of the church. The Secretary and Treasurer are appointed annually at the AGM. There is an annual election of Deacons each year. Each deacon serves for a 3-year term being eligible to stand for a second 3-year term on re-election before being required to stand down for a minimum of 1 year. In addition to the monthly deacons meeting there are some committees that meet and assist the deacons in their work including a finance and property meeting. The strength of the diaconate is found in what they do together, but this year we record a particular word of thanks to our acting treasurer Mr David Carrins and to our retiring deacons Sandra Coulthard and Mary Whalley for their outstanding contributions to the work of the diaconate.

The church has an established safeguarding policy which is overseen by the Diaconate and reviewed at our AGM. A dedicated Safeguarding Team is led by Myrna Moore and is available to deal with any safeguarding issues that may arise.

The Church meeting forms the governing body of the church. This is open to every member of the church, and it is here the members look to find a common mind as they seek 'the mind of Christ' and make the big decisions about the overall life and direction of the church.

Many people volunteer and make their gifts available, demonstrating kindness, good will and remarkable generosity, some in very public ways and some more quietly, some in more formal ways and some through the informal networks of the church but all make the life of New North Road Baptist Church possible. The trustees want to express our very real gratitude and thanksgiving to everyone who does this.

The church employs a professional cleaner, Mr Maxwell Orafu, for five mornings each week. He does a very good and thorough job.

4. 2023

The church approached Holy Week in 2023 in a more intentional way, creating an event to which people were invited each day, focussing on scripture and the narrative of the events at the heart of Christian faith in a contemplative way. Several of these events included a welcome lunch. On Good Friday about sixty people from the church shared in a walk of

witness about the town centre with people from neighbouring churches and it was especially moving for some of the Christian converts from Iran to share in shouldering a cross as we did so. Some members of the church gathered for breakfast before we celebrated Easter Day with great thanksgiving.

Our worship continues to be made possible by the gifts of many people, through welcoming and offering refreshments, musical and technical gifts, through offering prayer and being willing to read the scriptures and share in song. We seek to reflect the different cultures within the church as we do so and reflect the human diversity of the church in the breadth of opportunity and invitations to participate that are given. On the first and third Sundays of each month the Junior Church has continued to meet with a capable team of Volunteers

The minister of the church usually preaches but we have also welcomed Tim Presswood the president of the Baptist Union to speak this year when he memorably helped us create our own Psalm. We also welcomed Alex Harris, a member of the regional team, and Jodie Marsh, the children's specialist team member who encouraged the church to innovate with 'all age worship.' We also invited a variety of different preachers during the minister's sabbatical in the autumn.

Nike Adebajo, one of our regional team ministers, led a retreat for the deacons and an extended group of people from New North Road to reflect on the challenges and opportunities of growing together as a community of people from many nations and cultures. This was challenging and helped us name some of the tensions and opportunities the changing membership of the church presents.

We were privileged to host a number of different events during the year, including the Yorkshire Baptist Association 100th anniversary assembly which was joyful and encouraging. Baptist Theology North also returned to New North Road this year with an environmental focus which was thought provoking and deep.

The church celebrated our fiftieth anniversary in our 'new' building in July when Rev'd Keith Jones was the preacher. The church building was full as many old and new friends gathered and we shared in a memorable meal in memory of Jean Vint as it was made possible by her bequest to the church.

In July, the church was invited to engage with a national consultation by the Baptist Union about a possible change to accredited ministry within the denomination that would have opened the way for a minister who was married to a member of the same sex to serve as an accredited minister. This was addressed through a series of carefully planned messages on a Sunday, and opportunities for informal and in-depth bible study, open meetings and finally a church meeting. This enabled the minister to complete the church's response to the consultation which showed a variety of opinions, with the majority being opposed to the change.

The other big decision that was made in 2023 was the decision to go ahead with installing solar panels on the roof of the church which cost about £40,000 but will save considerable sums over time as well as generating income as electricity is sold back to the national grid and contribute to reducing our carbon footprint. This was a bold decision that made financial and environmental sense. Despite investigating alternatives such as heat pumps, none were adequate to our needs so the church also decided that at this time the church's boilers would also need replacing with new boiler, hoping that better alternatives will become available in the future.

The church continues to offer opportunities for prayer in the week, encouraged by our prayer guide and prayer goals and on the first and third Wednesday of each week when there is an 'open door' café there is an informal bible study. It has been very encouraging to see a good number of people responding to the call of Christ and confess their faith through baptism, after following a course designed to build them up as disciples of Christ.

In the autumn, the minister took a nine-week Sabbatical, representing half of a Sabbatical which was outstanding when his pastorate began and postponed because of covid and was combined with holiday and reading week allowance. During this time, he took some individual retreats, read deeply in the Revelation of Divine Love by Julian of Norwich, and visited a wide network of people across the country. He expresses his gratitude to the church for their generous support during this time.

5. Exercise Group

We have had a really good year with thirty-three members on our books & an average attendance of twenty-seven each week. It is a lovely group of friendly people; we have met together for lunch on several occasions. Our instructor, Jo is excellent & works us quite hard. We are grateful the church does not charge us for the hire of the hall, but we have been able to contribute well towards the cost of heating & lighting as well as making a donation to Cancer research.

6. Billiard club

The 22-23 season saw the B Team win the Singleton Cup (team competition) with one of our players also progressing to the individual cup final and finishing runner up. The 50th anniversary of the new NNR building was a great opportunity to display the Huddersfield Sunday School Billiard League trophies for the public to see. It was again great to have an uninterrupted season with pandemic fears now beginning to fade away and the billiards providing the players a great way to interact, relax and build friendships.

7. Reach

It was 21 years ago that Hazel Wigmore set up Reach for a 6-week trial to support asylum seekers and refugees. The Tuesday morning drop in still continues, moving up from the basement to the Hall as more space was required. The same core hospitality is offered in 2023 as in 2002 – friendship, English teaching (now by Bryn and Linda), a hot meal and a pool table. We have two trained advisers who come to assist our guests, especially when they are granted leave to remain.

People from many nations, and many faiths or none, are welcomed. It is important to remember, among all the challenging issues of migration across the world, this country has a long history of hospitality towards those facing persecution. For us as Christians we seek to follow the Bible in 'welcoming the stranger,' showing the love of Christ especially to those 'on the margins.'

As well as fulfilling our core tasks on Tuesdays in 2023, we also had a celebration in Refugee Week and a Christmas party, where our friends shared their gifts of singing, music, dancing, poetry, and food.

Grateful thanks to our faithful team of twelve volunteers, drawn from NNR, other churches and none. There is a wonderful bond among the volunteers. Thanks too for the fellowship in NNR for your interest, prayer, and individual financial support throughout 2023.

Another aspect of our Reach ministry is our Bible studies translated into Farsi for our Iranian and Afghani friends. The numbers on Sundays, both in our worship together and in the Bible study can be up to twenty-five. On Wednesdays we also have Bible study. Since sometimes in 2023 our Iranian and Afghani friends have been up to a third of our congregation, we have made a greater effort to be more inclusive – including public reading of the Bible in Farsi and translation of songs and hymns. We have been singing some songs together in Farsi too as we seek to increase the sense of belonging in our fellowship. Thanks for those behind the scenes who have ensured accurate translations of songs and hymns and prayers. Saba, an Iranian pastor from Birmingham, has continued to bless us throughout 2023 in leading worship and teaching in Farsi on a Wednesday on a monthly basis. It is wonderful to watch her communicating directly with our friends in their first language. She also gives helpful advice to us as leaders – to Eddie, Dina, Mark and myself.

Again in 2023 it has been encouraging to share in a number of baptisms. These only take place after regular attendance for some months, participation in a Baptism course and rigorous interview.

It has been a particular joy to welcome Zahra as a deacon at the end of 2023. She first came to us with her two children as an asylum seeker in 2020. Now she is a teacher at Kirklees College and is a shining example of a life transformed by Christ and we continue to pray for her, her husband and family.

We give thanks to a small Baptist church in Pudsey, Leeds who, throughout 2023, have given us money towards our Reach ministry. This generous gift goes towards the cost of Bibles, practical support, food, and occasional trips, including to the seaside. It was good to have their pastor, Ann Hayward, with us in July at one of our baptism services when she presented Farsi Bibles to our candidates. Please continue to pray for this ministry.

Ernie Whalley – Chair of Reach

8. Membership

At the beginning of 2023 New North Road BC had eighty-two members.

One member, Curline Simpson, died in January 2023.

For several months we conducted an extensive review of our existing membership then in June removed seven members from the membership roll. We created a new category, called Friends of NNR, for people who had previously been members but now are not in regular contact with the church.

New North Road has been a multicultural church for decades and in recent years a very encouraging feature of our church life and witness has been the large number of worshippers joining us from Iran and Nigeria. Udo Ogbannaya John, Onyema and Juliet Afam and Denis Dema, all from Nigeria, became members in 2023 though Onyema's sudden death in April 2024 meant that we had the pleasure of our brother's company for only a short while.

At the end of 2023, our church had seventy-eight members.

There were three separate baptismal services in 2023. In total, twenty-two men and women were baptised: twenty-one of them are Iranian and the 22nd is Donard Nyamjua from Cameroon.

9. Officers and Trustees

In December 2023 Sandra Coulthard and Mary Whalley completed their second term of three years as deacons of the church and retired with thanks. Mary had administered the deacons' meeting, and this responsibility passed to Brian Fisher who handed the responsibility for administering the church meeting to Zahra Mirsaney. Three new deacons were elected, Bernice Dema, Dina Hanson-Schimmel and Zahra Mirsaney.

The other deacons continuing to serve are Dave Carrins, Ingrid Daley, Brian Fisher, Leila Hanson, Sheila Selbie and Gordon Morrison.

The chair of the deacons' meeting observes and affirms with gladness that each of the deacons makes an essential contribution, offering their gifts and insight to the whole, serving diligently, and giving their time and attention in a sacrificial way.

10. In Conclusion.

2023 was a year in which New North Road Baptist Church continued to demonstrate flexibility and resourcefulness in facing the challenges and opportunities that were set before us with confidence and remarkable goodwill when faced with change and uncertainty. We continue to be a church with a heart for people in the heart of Huddersfield and express our gratitude for signs of renewal and transformation in the lives of the people we serve as part of the wider Baptist Family and the Christian Church.

11. ANNUAL FINANCIAL REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2023

1. Financial Review

As required by the Charities Act 2011 an independent examination has been carried out as confirmed by the closing statement.

The attached accounts show the results for the year with an excess of expenditure over income of £(20,822) on the unrestricted funds.

2. Reserves

The trustees aim to maintain adequate reserves to be able to continue the advance of the Christian faith.

The unrestricted funds totalling £296,343 (2022: £270,802) are available for the advance of the

Christian faith at the discretion of the trustees.

3. Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

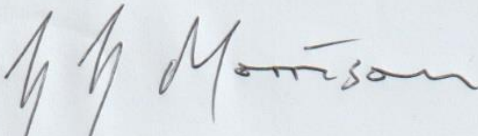
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 23rd September 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'G Morrison', is written over a light blue background.

Mr G Morrison

4. STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted	Endowment	Restricted	Designated	Total 2023	Total 2022
		£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	2	56,022	-	-	6,262	62,284	57,664
Investments	3	4,044	272	2,509	-	6,825	1,537
Other	4	16,822	-	-	303	17,125	13,220
Total Income and Endowments		<u>76,888</u>	<u>272</u>	<u>2,509</u>	<u>6,565</u>	<u>86,234</u>	<u>72,421</u>
Expenditure On:							
Charitable Activities	5	97,860	-	0	4,659	102,519	93,976
Total Expenditure		<u>97,860</u>	<u>0</u>	<u>0</u>	<u>4,659</u>	<u>102,519</u>	<u>93,976</u>
Net (expenditure) / Income		(20,972)	272	2,509	1,906	(16,285)	(21,555)
Transfer Between Funds		46,513	(11,763)	(35,100)	350	-	-
Other Recognised Gains / Losses							
Gains on Revaluation of properties		-	-	-	-	-	-
Net Movement in Funds		<u>25,541</u>	<u>(11,491)</u>	<u>(32,591)</u>	<u>2,256</u>	<u>(16,285)</u>	<u>(21,555)</u>
Total Funds Brought forward 2022		270,802	2,369,135	253,138	7,531	2,900,606	2,922,161
Total Funds carried forward 2023		<u>296,343</u>	<u>2,357,644</u>	<u>220,547</u>	<u>9,787</u>	<u>2,884,321</u>	<u>2,900,606</u>

All income and expenditure derives from continuing activities.

The notes on pages 9 to 21 form part of these financial statements

5. BALANCE SHEET

YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Tangible Fixed Assets	10	2,655,862	2,616,240
Investments	11	180,161	208,431
		<u>2,836,023</u>	<u>2,824,671</u>
Current Assets			
Debtors	12	3,220	3,019
Cash at Bank and Building Society	13	48,610	77,340
		<u>51,830</u>	<u>80,359</u>
Creditors: Amounts falling due within one year	14	(3,532)	(4,424)
Net Current (Liabilities)/assets		<u>48,298</u>	<u>75,935</u>
Net Assets		<u><u>2,884,321</u></u>	<u><u>2,900,606</u></u>
Charitable Funds			
Unrestricted Funds		296,343	270,802
Endowment Funds	15	2,357,644	2,369,135
Restricted Funds	16	220,547	253,138
Designated Funds	17	9,787	7,531
		<u><u>2,884,321</u></u>	<u><u>2,900,606</u></u>

The notes on pages 4 to 16 form part of these financial Statements

The Financial Statements were approved and authorised for issue by the trustees on 1st October 2023.

Mr D Carrins - Treasurer 

Mr G Morrison - Trustee 

6. NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

6.1. Note 1 - Summary of significant accounting policies

(a) General information and basis of preparation

New North Road Baptist Church is a registered charity in the United Kingdom.

The nature of the charity's operations and principal activities are to promote the mission of the Church, this is detailed further in the trustees' report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2015, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2023.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds represent the value of property held, which is used to establish work of the church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time, in line with the SORP (FRS 102).

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, and governance costs. They are incurred directly in support of expenditure on the objects of the charity and have therefore been

allocated to expenditure on charitable activities on a basis consistent with use of the resources, along with the costs of ministry and mission grants paid.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The church and manse premises are included in the balance sheet at insurance value.

Furniture and fixtures in the church premises which was previously not included as a fixed asset in the balance sheet and was written off as an expense as incurred has been introduced at the insurance value at 31 December 2004 which was £76,646. Any subsequent capital additions have been included at cost.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Church properties	Nil
Furniture & fixtures	10% straight line
Electrical equipment	10% straight line
Church heating system	5% straight line

(g) Investments

Investment assets represent balances held by the Yorkshire Baptist Association and the Baptist Union of Great Britain in trust accounts and are held at cost, which is equivalent to their fair value.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

6.2. Note 2 - Donations and Legacies

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2023	Total 2022
		£	£	£	£		
Collections AM		7,522	-	-	-	7,522	8,954
PM		0	-	-	-	0	0
Envelopes		5,595	-	-	-	5,595	5,756
Standing Orders		26,215	-	-	-	26,215	24,808
Donations							
-In memoriam and Legacies		1,803	-	-	-	1,803	2,227
-General		680	-	-	3,812	4,492	4,906
Tax Recovered on Gift Aid		9,742	-	-	-	9,742	9,090
Other Collections receivable	6	0	-	-	2,450	2,450	1,923
Gift Day		4,465	-	-	-	4,465	0
		<u>56,022</u>	<u>-</u>	<u>-</u>	<u>6,262</u>	<u>62,284</u>	<u>57,664</u>

Income from Donations and Legacies was £62,284 (2022 £57,664), of which £6,262 (2022 £6,597) was attributed to designated funds and £56,022 (2022 £51,067) attributed to unrestricted funds.

6.3. Note 3 - Investment Income

	Unrestricted	Endowment	Restricted	Designated	Total 2023	Total 2022
	£	£	£	£		
Income from other investments	4,044	272	2,509	-	6,825	1,537
Other Interest Receivable	-	-	-	-	-	-
	<u>4,044</u>	<u>272</u>	<u>2,509</u>	<u>-</u>	<u>6,825</u>	<u>1,537</u>

Income from Investments was £6,825 (2022 £1,537), of which £4,044 (2022 £791) was attributed to unrestricted funds, £272 (2022 £5) to endowment funds and £2509 (2022 £741) to restricted funds.

6.4. Note 4 - Other Income

	Unrestricted	Endowment	Restricted	Designated	Total 2023	Total 2022
	£	£	£	£		
Car Park rents	1,386	-	-	-	1,386	977
Room Lettings	14,795	-	-	-	14,795	11,780
Rental of Manse	0	-	-	-	0	0
Sundry Income	641	-	-	303	944	463
	<u>16,822</u>	<u>-</u>	<u>-</u>	<u>303</u>	<u>17,125</u>	<u>13,220</u>

Other income was £17,125 (2022 £13,220), of which £303 (2022 £Nil) was attributed to designated funds and £16,822 (2022 £13,220) was attributed to unrestricted funds.

6.5. Note 5 – Analysis Of Expenditure on Charitable Activities

	Notes	Unrestricted	Endowment	Restricted	Designated	2023	2022
		£	£	£	£	£	£
Ministry and other staff	9	43,234	-	-	-	43,234	41,980
Pulpit / Preacher supplies		398	-	-	-	398	0
Gas,water, Electricity & Phone		8,162	-	-	-	8,162	8,244
Manse expenses		3,303	-	-	-	3,303	2,744
Cleaning Expenses		568	-	-	-	568	491
Administration, postage, printing		1,509	-	-	-	1,509	1,149
Insurances		3,019	-	-	-	3,019	2,594
Repairs and Maintenance		8,628	-	-	555	9,183	6,338
Baptist Union Home Missions	7	5,623	-	-	-	5,623	5,623
BMS World Mission	7	2,960	-	-	64	3,024	3,018
Youth & Other Outreach Work		6,332	-	-	1,766	8,098	6,309
Sundries and Subscriptions		630	-	-	588	1,218	1,508
CCL Music Copyright		1,180	-	-	-	1,180	1,095
Music, microphones and laptops		357	-	-	-	357	1,121
Messy Church		0	-	-	-	0	0
Accountancy charges		0	-	-	-	0	0
Catering		1,127	-	-	-	1,127	694
Conferences and training		622	-	-	-	622	649
Donation: -CAP	7	1,400	-	-	-	1,400	1,400
-Other		0	-	-	68	68	0
Other Collections Payable	6	0	-	-	1,618	1,618	2,066
Depreciation of fixed assets	10	8,808	-	-	-	8,808	6,953
		<u>97,860</u>	<u>0</u>	<u>0</u>	<u>4,659</u>	<u>102,519</u>	<u>93,976</u>

The basis of allocation of all the above expenditure is direct

Expenditure on charitable activities was £102,469 (2022 £93,976) of which £Nil (2022 £Nil) was attributed to restricted funds, £4,609 (2022 £7,308) attributed to designated funds and £97,860 (2022 £86,668) attributed to unrestricted funds.

6.6. Note 6 - Other Collections

	Collections Received £	Paid out £	Transfer to Designated Fund £
BMS World Mission	1,195	(1,195)	0
BU Home Mission	21	0	21
Communion Fund	676	0	676
Ukraine	-	0	0
Moldova	110	0	110
Christian Aid	448	(423)	25
	<u>2,450</u>	<u>(1,618)</u>	<u>832</u>

6.7. Note 7 - Analysis of Grants

	Unrestricted £	Endowment £	Restricted £	Designated £	2023 £	2022 £
Baptist Union Home Mission	5,623	-	-	-	5,623	5,623
BMS World Mission	2,960	-	-	-	2,960	2,960
Christians Against Poverty	1,400	-	-	-	1,400	1,400
	<u>9,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,983</u>	<u>9,983</u>

6.8. Note 8 - Trustees' and key management personnel remuneration, expenses and transactions

The trustees neither received nor waived any remuneration or expenses during the year (2022: £ Nil).

The Trustees did not have any expenses reimbursed during the year (2022: £ Nil).

The Key management personnel of the charity comprises the Secretary and Treasurer, neither of whom are employees and did not incur any employment costs.

The Trustees have made donations to the Church in the year, but it is not possible to quantify the aggregate of these as required by the SORP.

6.9. Note 9- Staff Costs and employee Benefits

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2023 Number	2023 FTE	2022 Number	2022 FTE
Raising Funds	0	0	0	0
Charitable Activities	2	1.3	2	1.3
Governance	0	0	0	0
	<u>2</u>	<u>1.3</u>	<u>2</u>	<u>1.3</u>

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Gross Salaries	35,710	33,920
Employers National Insurance	0	0
Pension Contributions	4,650	6,882
Minister expenses	2,874	1,178
Other expenses	0	0
	<u>43,234</u>	<u>41,980</u>
Minister	37,436	34,612
Family Worker	0	0
Cleaner	5,798	7,368
	<u>43,234</u>	<u>41,980</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000

The Church paid pension contributions for its former Ministers to the Baptist Ministers' Pension Trust Limited, which is a final salary defined benefit scheme. The scheme is a multi-employer scheme. In accordance with FRS 17 the scheme is accounted for as a defined contribution scheme. See notes 18 and 19 for further details of the pension scheme.

6.10. Note 10 - Tangible Fixed Assets

	Properties		Furniture		Church	
	Church Premises £	Church Manse £	and Fixtures £	Electrical equipment £	Heating system £	Total £
Cost or Valuation						
At 1 January 2023	2,300,609	270,611	132,421	8,593	78,347	2,790,581
Disposals	-	-	-	-	- 39,174	-
Additions	-	-	-	11,322	37,108	48,430
Increase in insurance valuation	-	-	-	-	-	-
At 31 December 2023						
Cost	2,502	5,020	55,775	19,915	76,281	159,493
Valuation	<u>2,298,107</u>	<u>265,591</u>	<u>76,646</u>	<u>-</u>	<u>-</u>	<u>2,640,344</u>
Depreciation						
At 1 January 2023	-	-	105,100	8,593	60,648	174,341
Disposals	-	-	-	-	- 39,174	-
Charge for the year	-	-	3,036	-	5,772	8,808
At 31 December 2023	<u>-</u>	<u>-</u>	<u>108,136</u>	<u>8,593</u>	<u>27,246</u>	<u>183,149</u>
Net Book Value						
At 31 December 2023	2,300,609	270,611	24,285	11,322	49,035	2,655,862
At 31 December 2022	<u>2,300,609</u>	<u>270,611</u>	<u>27,321</u>	<u>-</u>	<u>17,699</u>	<u>2,616,240</u>

The Church is the beneficial owner of the Church and Manse premises, the legal title to which is held by the Church's custodian trustee (The Baptist Union Corporation Ltd).

The Church and Manse premises are included at insurance value because reliable cost information is not available and valuation would incur significant costs.

Furniture and fixtures in the Church premises were introduced at insurance value in 2004 as £76,646. Any subsequent capital additions have been included at cost.

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

6.11. Note 11 - Investments

	H19a YBA High Interest Trust Account	H19b YBA Sale of Flats Trust Account	H21b YBA Sale of 108 Birkby Hall Road Trust Account	H21c YBA Sale of Chapel Trust Account	BUGB Fixed Term Deposit Account	Total 2023	Total 2022
	£	£	£	£	£	£	£
At 1 January 2023	9,723	4,986	17,283	59,660	116,779	208,431	127,054
Income from Investments	272	139	441	1,929	4,044	6,825	1,537
Transfers (to)/from NNRBC				0	0	0	79,840
Current Account with HSB	(9,995)	(5,125)	(17,724)	(12,251)	10,000	(35,095)	0
At 31 December 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,338</u>	<u>130,823</u>	<u>180,161</u>	<u>208,431</u>

6.12. Note 12 - Debtors

	2023 £	2022 £
Prepayment - insurance	3,220	3,019
Tax recoverable from HMRC	0	0
Car Park charges debtors	0	0
	<u>3,220</u>	<u>3,019</u>

6.13. Note 13 – Bank and Building Society Balances

	2023 £	2022 £
HSBC Bank PLC	45,810	73,887
Leeds Building Society	119	119
Reach Project Bank Balance	2,164	2,614
Cash Balances	<u>517</u>	<u>720</u>
	<u>48,610</u>	<u>77,340</u>

6.14. Note 14 – Creditors: Amounts falling due within one year

	2023 £	2022 £
Deferred Income	0	180
Deposits repayable for keys and fobs	1,407	1,297
Accruals	2,125	2,947
	<u>3,532</u>	<u>4,424</u>

6.15. Note 15 – Endowment Funds

	At 1 January 2023 £	Incoming Resources £	Increase in Insurance Valuation £	Transfer Unrestricted Funds £	At 31 December 2023 £
Property Valuation	2,349,267	0	-	-	2,349,267
Revaluation Reserve	10,228	-	-	(1,851)	8,377
YBA Endowment Fund H19a	9,640	272	-	(9,912)	0
	<u>2,369,135</u>	<u>272</u>	<u>0</u>	<u>(11,763)</u>	<u>2,357,644</u>

The Property Valuation represents the uplift to insurance value of the Church and Manse premises.

The Revaluation Reserve represents the introduction of the Furniture and fixtures upon introduction to the balance sheet at 31 December 2004, adjusted for subsequent asset movements and releases in line with the depreciation policy.

The YBA Endowment Fund represented the value of the property, used to establish the work of the Church.

	Fixed Assets £	Investment £	Total 2023 £
Church Premises	2,080,882	-	2,080,882
Church Manse	268,385	-	268,385
Furniture, Fixtures and Equipment	8,377	-	8,377
YBA High Interest Trust Account	-	-	-
	<u>2,357,644</u>	<u>-</u>	<u>2,357,644</u>

6.16. Note 16 – Restricted Funds

	At 1 January 2023 £	Incoming Resources £	Resources Expended £	At 31 December 2023 £
YBA Property Fund	<u>253,138</u>	<u>2,509</u>	<u>(35,100)</u>	<u>220,547</u>

The YBA Property Fund represents the value of the property held in the past and sold off to realise funds, which must be used to finance other permanent property or significant maintenance of existing property.

	Fixed Assets £	Investment £	Total 2023 £
Church and Manse premises	171,209	-	171,209
YBA Sales of flats account	-	-	-
YBA Sale of 108 Birkby Hall Road account	-	-	-
YBA Sales of Chapel account	-	49,338	49,338
	<u>171,209</u>	<u>49,338</u>	<u>220,547</u>

6.17. Note 17 – Designated Funds

	At 1 January 2023	Incoming Resources	Resources Expended	At 31 December 2023
	£	£	£	£
Communion Fund	601	676	0	1,277
Flower Fund	458	563	(550)	471
Reach	6,389	3245	(2,194)	7,440
BU Home Mission	2	21	0	23
BMS World Mission	0	1195	(1,195)	0
Appeal for Ukraine	75	0	0	75
Appeal for Moldova	-231	110	0	(121)
Girls Group	0	500	(115)	385
Billiards Club	162	243	(200)	205
Open Doors	50	0	(50)	0
Royal British Legion Poppy Appeal	18	0	(18)	0
Christian Aid	5	448	(423)	30
Christians Against Poverty	2	0	0	2
	<u>7,531</u>	<u>7,001</u>	<u>(4,745)</u>	<u>9,787</u>

All the above funds are unrestricted, but are designated to the following purposes:

Communion Fund represents money to be applied at the discretion of the pastor for assistance of individuals in the fellowship.

The Flower Fund represents money received to provide flowers on the Church premises.

Reach receives money to support the work of the Church in respect of asylum seekers.

BMS World Mission receives money contributed specifically for its work of mission in foreign countries.

BU Home Mission supports the work of other Baptist churches in UK.

The Girls Group provides social activity and support for women and girls.

The Billiards Club receives money from those participating to fund its activities.

Open Doors is a UK charity which works to support church groups overseas

The Royal British Legion Poppy Appeal is a national appeal to support ex-servicemen and women

Christian Aid is a national charity which supports development projects in the Third World

Christians Against Poverty is a UK charity which works to assist with debt management.

6.18. Note 18 - Pensions

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

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925 but was closed to further accrual of defined benefits on 31 December 2011. Prior to this date, the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. Since 1 January 2012, benefits have been provided through a Defined Contribution (DC) Plan.

A formal valuation of the DB Plan was performed at 31 December 2019 by a professionally qualified actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan's assets was £298 million whilst the level of assets needed to pay benefits was £316 million, giving a deficit of £18 million (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. However, after some favourable market movements, the scheme is no longer in deficit and the trustee agreed a buy-in arrangement with 'Just' who will take over responsibility for paying benefits to members in 2022. Although these arrangements still need to be finalised and there is still some risk of additional costs, for now there is no longer a cost for the church to buy out their Pension Scheme liabilities.

Because of the deficit at the 2019 valuation, a schedule of contributions by participating employers was agreed under which the Church made deficit contributions of 12% of Pensionable Income. However, as the deficit has been eradicated these contributions were reduced to a nominal £1 per month in July 2022.

6.19. Note – 19 Contingent Liability

The Church no longer has a contingent liability in respect of the deficit in the BU Pension Scheme as the scheme moved into a surplus situation and has agreed a buy-in arrangement with 'Just', which will see liability for paying pensions become the responsibility of 'Just' once the arrangements are finalised.

6.20. Note - 20 Related charities

The custodian Trustee of the Church is The Baptist Union Corporation Limited which is registered as charity number 249635, and which is controlled by The Baptist Union Council.

The church is also a member of The Baptist Union of Great Britain and The Yorkshire Baptist Association.

During the year the Church made a donation to The Baptist Union Home Mission Scheme of £5,623 from the unrestricted fund (2022 £5,623).

12. INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

I report to the trustees on the accounts of New North Road Baptist Church Huddersfield for the year ended 31 December 2023 which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

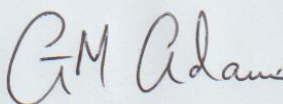
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and to the disclosure in note 8 regarding the fact that disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

In connection with my examination, no material matter, except that referred to in the previous paragraph, has come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Signed	
Date	23rd September 2024
Name	Geoffrey Adams
Professional Qualification	FCCA
Address	The Sunday School, Briestfield Road Briestfield, Dewsbury, WF12 0NX

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales - Charity number 1131496

Accounts



NEW NORTH ROAD BAPTIST CHURCH

New North Parade, Huddersfield, West Yorkshire, HD1 5JU
Registered Charity 1131496

**ANNUAL REPORT FOR THE YEAR AND FINANCIAL STATEMENTS
1 January 2022 to 31 December 2022**

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New North Road Baptist Church

Trustees' report for 2022

Aims and Purposes

The Trustees (Minister, Church Officers & Deacons) of New North Road Baptist Church Huddersfield work together to promote the mission of the Church – to worship God and to promote the Christian gospel through evangelistic, pastoral, social and ecumenical activities. The Trustees are also responsible for the maintenance of the church building and for the manse at 16 Heaton Road, Gledholt, Huddersfield, HD1 4HX.

We are a church with a heart for people in the heart of Huddersfield.

Affiliations

New North Road Baptist Church, Huddersfield is part of the Yorkshire Baptist Association and the Baptist Union of Great Britain. We send delegates to the YBA and BU Assemblies and support the initiatives of BMS World Mission.

The church has continued to connect with neighbouring churches through Hope Huddersfield and Churches Together in Huddersfield Town Centre

Governance and management

The deacons, officer and minister form a team responsible for the oversight and management of the church. The Secretary and Treasurer are appointed annually at the AGM. There is an annual election of Deacons each year. Each deacon serves for a 3-year term being eligible to stand for a second 3-year term on re-election before being required to stand down for a minimum of 1 year. In addition to the monthly deacons' meeting there are some committees that assist the deacons in their work, including a Finance and Property committee that meets at least quarterly.

The church has an established safeguarding policy which is overseen by the Diaconate and reviewed at our AGM. A dedicated Safeguarding Team is led by Myrna Moore and is available to deal with any safeguarding issues that may arise.

The Church meeting forms the governing body of the church. This is open to every member of the church, and it is here the members look to find a common mind as they seek 'the mind of Christ' and make the big decisions about the overall life and direction of the church. In 2020 following the national lockdown the church meeting was suspended and we are very glad that throughout 2022 we were again able to have face to face monthly church meetings

Many people volunteer and make their gifts available, demonstrating kindness, good will and remarkable generosity: some in very public ways and some more quietly, some in more formal ways and some through the informal networks of the church but all make the life of New North Road Baptist Church possible. The trustees want to express our very real gratitude and thanksgiving to everyone who does this.

The church employs a professional cleaner, Mr Maxwell Orafu, for five mornings each week and he does a very good and thorough job.

Although coronavirus was still a real and present factor in 2022 the community of the church was able to move beyond the restrictions the national lockdowns had imposed. We employed some of the innovations from that time, for example meeting via Zoom when that was helpful. It has been good to gather people together and to plan some memorable events.

Prior to Easter Sunday the typical number on a Sunday was between fifty and sixty people as some friends were hesitant about returning to public gatherings but numbers noticeably increased thereafter, nearly doubling to between ninety and a hundred and including an encouraging number of people who were new to the church. There were also more families with children which is especially good. The Junior church team has stepped up to the challenge of providing two sessions each month. The Girls group has also continued to meet and provide a happy and informal environment for these growing young people.

It was also good to continue welcoming back longstanding activities in the building of the church and to see good and growing numbers of people at the gentle exercise class on a Monday and the Open-Door café and informal Bible study on a Wednesday. Although we have largely returned to meeting in person our services are available online and our Wednesday prayer meeting has continued to meet online nearly every week. The life of prayer continues to be encouraged by our monthly prayer guide and the annual prayer goals that help focus our prayers in a hopeful way.

The Billiards Club was also meeting for their first full season after the pandemic lockdowns as Greg Leach writes 'To the delight of all involved, September 2021 saw the return of New North Road's Men's Institute to the Huddersfield Sunday Schools Billiards League after two seasons with no competitions held. Dusting off their cues for 21-22, the A and B Teams competed in the league. Some rusty play was displayed. Those that played commented and appreciated how it was great to be back playing again along with the camaraderie and good sportsmanship involved in playing cue sports.'

Among the events we celebrated this year was Nowruz. This celebration of the Iranian New Year in March was a joyful event that was prepared and explained by members of our Farsi speaking community.

In Holy Week about forty people from New North Road shared in the Good Friday walk of witness through the town centre with neighbours from other churches in the Churches Together group.

On Easter Day about twenty-five people met for breakfast. This was followed by a jubilant act of worship celebrating the resurrection of Jesus.

2022 was the year of Queen Elizabeth's Platinum Jubilee and we celebrated with a street stall on the morning of her Jubilee celebrations and a street party. It was a little cold that day so the hall was opened up too. A notable part of our celebration was the showing of seventy slides for seventy years

which included photographs of people's life events they contributed from the years of the Queen's reign.

Among other events that happened were opening the church for the Heritage Open Day in September when a small number of visitors came to see the building and discover more about our history. We also hosted the Baptist Theology North conference in June where there was an excellent presentation by Clara Rushbrook of Northern Baptist College about Creation theology as well as other fascinating papers presented by different participants.

Over the summer two railway expeditions were arranged to Scarborough and York. These were popular days (despite problems with the trains) and enabled some people who might not have had the opportunity to go away for the day to share in discovering new places.

In October we celebrated a Light party with fireworks, storytelling, good food and craft at New North Road in partnership with volunteers from the neighbouring churches in the Town Centre Churches Together group. This was a welcome alternative to Halloween and demonstrated our capacity to host and organise big events in a safe and flexible way and the value of partnership with other churches in Huddersfield.

We were very glad that the Yorkshire Baptist Association arranged level 2 Safeguarding training which happened at New North Road when we welcomed people from other Baptist Churches in addition to nearly twenty of our own friends and members to share in this essential training.

We also welcomed a number of visiting preachers including Saba Riaz, the YBA's Farsi worker, who shared her moving testimony; Rev Nike Adebajo, our new regional minister following the retirement of Rev Clive Burnard; and Pastor Orlando Brown of the New Testament Church of God.

We also shared with joy in baptising six people who shared their testimonies as they confessed their faith in Jesus Christ. These new believers are from Iran. We are mindful of the personal cost of following Jesus as they had to flee their homes and all they knew because of the danger they were in in their own country.

The increasing numbers of people sharing in our worship presents new challenges and opportunities as we seek to include and integrate people of different cultures and languages and reflect this diversity in all we do together while retaining a sense of family and community in which everyone is known by name.

Reach continues to be an essential expression of our love for our neighbours and the practical compassion of Christ.

Reach

Come on a Tuesday morning to NNR and you find a real buzz in the hall! It has been a joy to meet in person nearly every week throughout 2022, apart from public holidays. From 11 o'clock friends from

other lands come in and are made welcome. After they register, they are invited for tea and coffee and a good chat. If they are Arabic-speaking, Jean our interpreter is able to help. The group enjoy talking to each other too. Often Barry and Mehmet are present, trained advisors in helping them deal with practical matters such as education, housing, jobs and health services. Around 11.30, food is served by a great team, including some of our refugee friends who have great cooking skills. Then at 12 o'clock it is time for English and Bryn, regularly assisted by Linda, leads this session. The numbers coming on a Tuesday can vary between 15 to 40.

None of this could happen without our loyal band of 12 volunteers. They are so committed and most of us are there every week. Huge thanks to them and all of the church who support us in prayer and in practical giving.

Then we have a growing group of Iranians coming on Sunday mornings, and sometimes during 2022 this has grown to over a third of the congregation. You will see how we have tried to be more inclusive over the year in the use of Farsi and one of the Farsi songs is becoming a favourite across the congregation. We meet for Bible study after the service and also on Wednesdays. It is a privilege to hear their stories, often involving great hardship and persecution in the house churches of Iran. Saba, an Iranian pastor based in Birmingham, comes once a month and it is wonderful to see her speak directly in Farsi to the group as she leads worship and teaches. She also helps us as leaders – Dina, Mark, Eddie and myself – to understand more of Iranian culture and how we can best communicate the gospel. As you know, we had the joy of seeing a number of Iranian friends being baptised during 2022. This takes place only after our friends have been with us for some months, attended a baptismal course and undertaken a rigorous interview with confirmatory testimony. We rejoice in this growing ministry and thank you all for your prayers, your welcome to our Iranian friends on Sundays and your practical generosity. Special thanks to Pudsey Baptist Church in Leeds who, throughout 2022, have been giving us a financial donation every month towards this ministry.

Rev Ernie Whalley

Chair of Reach project.

Membership

In 2022 we welcomed twelve new members, three resigned and we wish them well in their new situations. We also marked with thanksgiving for their lives the passing of three members who died, Christine Matthews, Michael Western and Carole Bamforth. We started the year with 76 members and finished with 82.

Officers and Trustees

In December 2022 Christy Morakinyo resigned as a deacon. Leila Hanson was elected for a first term of three years. Gordon Morrison and Sheila Selbie were elected to serve for a second term of three years.

The other deacons continuing to serve are Dave Carrins, Sandra Coulthard, Ingrid Daley, Brian Fisher and Mary Whalley.

The chair of the deacons' meeting observes and affirms with gladness that each of the deacons makes an essential contribution, offering their gifts and insight to the whole, serving diligently and giving

their time and attention in a sacrificial way. He would like to record his sincere thanks to them all. He would add a particular word of thanks to Mr Dave Carrins who serves as our acting treasurer.

In Conclusion.

2022 was a busy and hopeful year in the life of New North Road Baptist Church. There is much to give thanks for and we offer our gratitude to God for continuing to sustain the worship and witness of our church as we seek to share the gospel of our Lord Jesus Christ.

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NEW NORTH ROAD BAPTIST CHURCH HUDDERSFIELD

ANNUAL REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2022

Financial Review

As required by the Charities Act 2011 an independent examination has been carried out as confirmed by the closing statement.

The attached accounts show the results for the year with an excess of expenditure over income of £(19,239) on the unrestricted funds.

Reserves

The trustees aim to maintain adequate reserves to be able to continue the advance of the Christian faith.

The unrestricted funds totalling £270,802 (2021: £290,041) are available for the advance of the Christian faith at the discretion of the trustees.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 1st October 2023 and signed on their behalf by:



Mr G Morrison
Trustee

NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted £	Endowment £	Restricted £	Designated £	Total 2022 £	Total 2021 £
Income and endowments from:							
Donations and Legacies	2	51,067	-	-	6,597	57,664	48,296
Investments	3	791	5	741	-	1,537	371
Other	4	13,220	-	-	0	13,220	8,700
Total Income and Endowments		<u>65,078</u>	<u>5</u>	<u>741</u>	<u>6,597</u>	<u>72,421</u>	<u>57,367</u>
Expenditure On:							
Charitable Activities	5	86,668	-	0	7,308	93,976	87,298
Total Expenditure		<u>86,668</u>	<u>0</u>	<u>0</u>	<u>7,308</u>	<u>93,976</u>	<u>87,298</u>
Net (expenditure) / Income		(21,590)	5	741	(711)	(21,555)	(29,931)
Transfer Between Funds		2,351	(1,851)	0	(500)	-	-
Other Recognised Gains / Losses							
Gains on Revaluation of properties		-	-	-	-	-	-
Net Movement in Funds		<u>(19,239)</u>	<u>(1,846)</u>	<u>741</u>	<u>(1,211)</u>	<u>(21,555)</u>	<u>(29,931)</u>
Total Funds Brought forward 2021		290,041	2,370,981	252,397	8,742	2,922,161	2,952,092
Total Funds carried forward 2022		<u>270,802</u>	<u>2,369,135</u>	<u>253,138</u>	<u>7,531</u>	<u>2,900,606</u>	<u>2,922,161</u>

All income and expenditure derives from continuing activities.

The notes on pages 10 to 22 form part of these financial statements

NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

BALANCE SHEET
YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Tangible Fixed Assets	10	2,616,240	2,614,235
Investments	11	208,431	127,054
		<u>2,824,671</u>	<u>2,741,289</u>
Current Assets			
Debtors	12	3,019	2,594
Cash at Bank and Building Society	13	77,340	182,006
		<u>80,359</u>	<u>184,600</u>
Creditors: Amounts falling due within one year	14	(4,424)	(3,728)
Net Current (Liabilities)/assets		<u>75,935</u>	<u>180,872</u>
Net Assets		<u><u>2,900,606</u></u>	<u><u>2,922,161</u></u>
Charitable Funds			
Unrestricted Funds		270,802	290,041
Endowment Funds	15	2,369,135	2,370,981
Restricted Funds	16	253,138	252,397
Designated Funds	17	7,531	8,742
		<u><u>2,900,606</u></u>	<u><u>2,922,161</u></u>

The notes on pages 4 to 16 form part of these financial Statements

The Financial Statements were approved and authorised for issue by the trustees on 1st October 2023.

Mr D Carrins - Treasurer



Mr G Morrison - Trustee



NEW NORTH ROAD BAPTIST CHURCH

HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 DECEMBER 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

New North Road Baptist Church is a registered charity in the United Kingdom.

The nature of the charity's operations and principal activities are to promote the mission of the Church, this is detailed further in the trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2015, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2022.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds represent the value of property held, which is used to establish work of the church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time, in line with the SORP (FRS 102).

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method. Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings: • Costs of raising funds includes investment costs; • Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries ; and • Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, and governance costs. They are incurred directly in support of expenditure on the objects of the charity and have therefore been allocated to expenditure on charitable activities on a basis consistent with use of the resources, along with the costs of ministry and mission grants paid.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. The analysis of these costs is included in note 5.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The church and manse premises are included in the balance sheet at insurance value. Furniture and fixtures in the church premises which was previously not included as a fixed asset in the balance sheet and was written off as an expense as incurred has been introduced at the insurance value at 31 December 2004 which was £76,646. Any subsequent capital additions have been included at cost.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Church properties Nil Furniture & fixtures 10% reducing balance Electronic equipment 33% straight line
Church heating system 5% straight line

(g) Investments

Investment assets represent balances held by the Yorkshire Baptist Association and the Baptist Union of Great Britain in trust accounts and are held at cost, which is equivalent to their fair value.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Donations and Legacies

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2022	Total 2021
		£	£	£	£		
Collections AM		8,954	-	-	-	8,954	7,303
PM		0	-	-	-	0	10
Envelopes		5,756	-	-	-	5,756	5,045
Standing Orders		24,808	-	-	-	24,808	25,455
Donations							
-In memoriam and Legacies		2,227	-	-	-	2,227	200
-General		232	-	-	4,674	4,906	3,847
Tax Recovered on Gift Aid		9,090	-	-	-	9,090	6,282
Other Collections receivable	6	0	-	-	1,923	1,923	154
Gift Day		0	-	-	-	0	0
		<u>51,067</u>	<u>-</u>	<u>-</u>	<u>6,597</u>	<u>57,664</u>	<u>48,296</u>

Income from Donations and Legacies was £57,664 (2021 £48,296), of which £6,597 (2021 £2,946) was attributed to designated funds and £51,067 (2021 £45,350) attributed to unrestricted funds.

3 Investment Income

	Unrestricted	Endowment	Restricted	Designated	Total 2022	Total 2021
	£	£	£	£		
Income from other investments	791	5	741	-	1,537	371
Other Interest Receivable	-	-	-	-	-	-
	<u>791</u>	<u>5</u>	<u>741</u>	<u>-</u>	<u>1,537</u>	<u>371</u>

Income from Investments was £1,537 (2021 £371), of which £791 (2021 £361) was attributed to unrestricted funds, £5 (2021 £1) to endowment funds and £741 (2021 £9) to restricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

4	Other Income	Unrestricted	Endowment	Restricted	Designated	Total 2022	Total 2021
		£	£	£	£		
	Car Park rents	977	-	-	-	977	1,099
	Room Lettings	11,780	-	-	-	11,780	6,897
	Rental of Manse	0	-	-	-	0	0
	Sundry Income	463	-	-	-	463	704
		<u>13,220</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,220</u>	<u>8,700</u>

Other income was £13,220 (2021 £8,700), of which £Nil (2021 £30) was attributed to designated funds and £13,220 (2021 £8,670) was attributed to unrestricted funds.

5 Analysis of Expenditure on Charitable Activities

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2022	Total 2021
		£	£	£	£	£	£
Ministry and other staff	9	41,980	-	-	-	41,980	42,791
Pulpit / Preacher supplies		0	-	-	-	0	0
Gas, water, Electricity & Phone		8,244	-	-	-	8,244	5,240
Manse expenses		2,744	-	-	-	2,744	3,952
Cleaning Expenses		491	-	-	-	491	578
Administration, postage, printing		1,146	-	-	3	1,149	2,234
Insurances		2,594	-	-	-	2,594	2,449
Repairs and Maintenance		5,338	-	-	1,000	6,338	3,581
Baptist Union Home Missions	7	5,623	-	-	-	5,623	5,623
BMS World Mission	7	2,960	-	-	58	3,018	3,008
Youth & Other Outreach Work		2,926	-	-	3,383	6,309	2,172
Sundries and Subscriptions		748	-	-	760	1,508	2,494
CCL Music Copyright		1,095	-	-	-	1,095	1,019
Music, microphones and laptops		1,121	-	-	-	1,121	237
Messy Church		0	-	-	-	0	0
Accountancy charges		0	-	-	-	0	0
Catering		694	-	-	-	694	454
Conferences and training		611	-	-	38	649	75
Donation: -CAP	7	1,400	-	-	-	1,400	1,300
-Other		0	-	-	-	0	906
Other Collections Payable	6	0	-	-	2,066	2,066	154
Depreciation of fixed assets	10	6,953	-	-	-	6,953	9,031
		<u>86,668</u>	<u>0</u>	<u>0</u>	<u>7,308</u>	<u>93,976</u>	<u>87,298</u>

The basis of allocation of all the above expenditure is direct

Expenditure on charitable activities was £93,976 (2021 £87,298) of which £Nil (2021 £Nil) was attributed to restricted funds, £7,308 (2021 £4,548) attributed to designated funds and £86,668 (2021 £82,750) attributed to unrestricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

6 Other Collections

	Collections Received £	Paid out £	Transfer to Designated Fund £
BMS World Mission	287	(287)	0
BU Home Mission	-	0	0
Communion Fund	101	(88)	13
Ukraine	625	(550)	75
Moldova	910	(1,141)	(231)
Christian Aid	-	0	0
	<u>1,923</u>	<u>(2,066)</u>	<u>(143)</u>

7 Analysis Of Grants

	Unrestricted £	Endowment £	Restricted £	Designated £	2022 £	2021 £
Baptist Union Home Mission	5,623	-	-	-	5,623	5,623
BMS World Mission	2,960	-	-	-	2,960	2,960
Christians Against Poverty	1,400	-	-	-	1,400	1,300
	<u>9,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,983</u>	<u>9,883</u>

8 Trustees' and key management personnel remuneration, expenses and transactions

The trustees neither received nor waived any remuneration or expenses during the year (2021: £ Nil).

The Trustees did not have any expenses reimbursed during the year (2021: £ Nil).

The Key management personnel of the charity comprises the Secretary and Treasurer, neither of whom are employees and did not incur any employment costs.

The Trustees have made donations to the Church in the year, but it is not possible to quantify the aggregate of these as required by the SORP.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

9 Staff Costs and employee Benefits

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2022 Number	2022 FTE	2021 Number	2021 FTE
Raising Funds	0	0	0	0
Charitable Activities	2	1.3	2	1.3
Governance	0	0	0	0
	<u>2</u>	<u>1.3</u>	<u>2</u>	<u>1.3</u>

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Gross Salaries	33,920	33,435
Employers National Insurance	0	0
Pension Contributions	6,882	8,469
Minister expenses	1,178	887
Other expenses	0	0
	<u>41,980</u>	<u>42,791</u>
Minister	34,612	36,534
Family Worker	0	0
Cleaner	7,368	6,257
	<u>41,980</u>	<u>42,791</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000

The Church paid pension contributions for its former Ministers to the Baptist Ministers' Pension Trust Limited, which is a final salary defined benefit scheme. The scheme is a multi-employer scheme. In accordance with FRS 17 the scheme is accounted for as a defined contribution scheme. See notes 18 and 19 for further details of the pension scheme.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

10 Tangible Fixed Assets	Properties		Furniture		Church	
	Church	Church	and	Electronic	Heating	Total
	Premises	Manse	Fixtures	equipment	system	£
	£	£	£	£	£	
Cost or Valuation						
At 1 January 2022	2,300,609	268,385	128,389	8,593	75,647	2,781,623
Disposals	-	-	-	-	-	-
Additions	-	2,226	4,032	-	2,700	8,958
Increase in insurance valuation	-	-	-	-	-	-
At 31 December 2022						
Cost	2,502	5,020	55,775	8,593	78,347	150,237
Valuation	2,298,107	265,591	76,646	-	-	2,640,344
Depreciation						
At 1 January 2022	-	-	102,064	8,593	56,731	167,388
Disposals	-	-	-	-	-	-
Charge for the year	-	-	3,036	-	3,917	6,953
At 31 December 2022	-	-	105,100	8,593	60,648	174,341
Net Book Value						
At 31 December 2022	2,300,609	270,611	27,321	-	17,699	2,616,240
At 31 December 2021	2,300,609	268,385	26,325	-	18,916	2,614,235

The Church is the beneficial owner of the Church and Manse premises, the legal title to which is held by the Church's custodian trustee (The Baptist Union Corporation Ltd).

The Church and Manse premises are included at insurance value because reliable cost information is not available and valuation would incur significant costs.

Furniture and fixtures in the Church premises were introduced at insurance value in 2004 as £76,646. Any subsequent capital additions have been included at cost.

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

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

11 Investments

	H19a YBA High Interest Trust Account £	H19b YBA Sale of Flats Trust Account £	H21b YBA Sale of 108 Birkby Hall Road Trust Account £	H21c YBA Sale of Chapel Trust Account £	BUGB Fixed Term Deposit Account £	Total 2022 £	Total 2021 £
At 1 January 2022	9,635	4,941	17,127	59,120	36,231	127,054	132,100
Income from Investments	88	45	156	540	708	1,537	371
Transfers (to)/from NNRB	0	0	0	0	79,840	79,840	(5,417)
Current Account with HSB	0	0	0	0	0	0	0
At 31 December 2022	<u>9,723</u>	<u>4,986</u>	<u>17,283</u>	<u>59,660</u>	<u>116,779</u>	<u>208,431</u>	<u>127,054</u>

12 Debtors

	2022 £	2021 £
Prepayment - insurance	3,019	2,594
Tax recoverable from HMRC	0	0
Car Park charges debtors	0	0
Legacy receivable from executor	0	0
	<u>3,019</u>	<u>2,594</u>

13 Bank and Building society Balances

	2022 £	2021 £
HSBC Bank PLC	73,887	175,808
Leeds Building Society	119	119
Reach Project Bank Balance	2,614	5,298
Cash Balances	<u>720</u>	<u>781</u>
	<u>77,340</u>	<u>182,006</u>

14 Creditors: Amounts falling due within one year

	2022 £	2021 £
Deferred Income	180	0
Deposits repayable for keys and fobs	1,297	1,197
Accruals	2,947	2,531
	<u>4,424</u>	<u>3,728</u>

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

15 Endowment Funds

	At 1 January 2022 £	Incoming Resources £	Increase in Insurance Valuation £	Transfer Unrestricted Funds £	At 31 December 2022 £
Property Valuation	2,349,267	0	-	-	2,349,267
Revaluation Reserve	12,079	-	-	(1,851)	10,228
YBA Endowment Fund H19a	9,635	5	-	0	9,640
	<u>2,370,981</u>	<u>5</u>	<u>0</u>	<u>(1,851)</u>	<u>2,369,135</u>

The Property Valuation represents the uplift to insurance value of the Church and Manse premises.

The Revaluation Reserve represents the introduction of the Furniture and fixtures upon introduction to the balance sheet at 31 December 2004, adjusted for subsequent asset movements and releases in line with the depreciation policy.

The YBA Endowment Fund represents the value of the property held, used to establish the work of the Church.

	Fixed Assets £	Investment £	Total 2022 £
Church Premises	2,080,882	-	2,080,882
Church Manse	268,385	-	268,385
Furniture, Fixtures and Equipment	10,228	-	10,228
YBA High Interest Trust Account	-	9,640	9,640
	<u>2,359,495</u>	<u>9,640</u>	<u>2,369,135</u>

16 Restricted Funds

	At 1 January 2022 £	Incoming Resources £	Resources Expended £	At 31 December 2022 £
YBA Property Fund	<u>252,397</u>	<u>741</u>	<u>0</u>	<u>253,138</u>

The YBA Property Fund represents the value of the property held in the past and sold off to realise funds, which must be used to finance other permanent property or significant maintenance of existing property.

	Fixed Assets £	Investment £	Total 2022 £
Church and Manse premises	171,209	-	171,209
YBA Sales of flats account	-	4,986	4,986
YBA Sale of 108 Birkby Hall Road account	-	17,283	17,283
YBA Sales of Chapel account	-	59,660	59,660
	<u>171,209</u>	<u>81,929</u>	<u>253,138</u>

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022**

17	Designated Funds	At 1 January 2022	Incoming Resources	Resources Expended	At 31 December 2022
		£	£	£	£
	Communion Fund	588	101	(88)	601
	Flower Fund	344	730	(616)	458
	Reach	7,637	3320	(4,568)	6,389
	BU Home Mission	2	0	0	2
	BMS World Mission	0	345	(345)	0
	Appeal for Ukraine	0	625	(550)	75
	Appeal for Moldova	0	910	(1,141)	(231)
	Exercise Group	74	326	(400)	0
	Billiards Club	22	240	(100)	162
	Open Doors	50	0	0	50
	Royal British Legion Poppy Appea	18	0	0	18
	Christian Aid	5	0	0	5
	Christians Against Poverty	2	0	0	2
		<u>8,742</u>	<u>6,597</u>	<u>(7,808)</u>	<u>7,531</u>

All the above funds are unrestricted, but are designated to the following purposes:

Communion Fund represents money to be applied at the discretion of the pastor for assistance of individuals in the fellowship.

The Flower Fund represents money received to provide flowers on the Church premises.

Reach receives money to support the work of the Church in respect of asylum seekers.

BMS World Mission receives money contributed specifically for its work of mission in foreign countries.

BU Home Mission supports the work of other Baptist churches in UK.

The Exercise Group provides social and physical activity for older folk.

The Billiards Club receives money from those participating to fund its activities.

Open Doors is a UK charity which works to support church groups overseas

The Royal British Legion Poppy Appeal is a national appeal to support ex-servicemen and women

Christian Aid is a national charity which supports development projects in the Third World

Christians Against Poverty is a UK charity which works to assist with debt management.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

18 Pensions

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

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925 but was closed to further accrual of defined benefits on 31 December 2011. Prior to this date, the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. Since 1 January 2012, benefits have been provided through a Defined Contribution (DC) Plan.

A formal valuation of the DB Plan was performed at 31 December 2019 by a professionally qualified actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan's assets was £298 million whilst the level of assets needed to pay benefits was £316 million, giving a deficit of £18 million (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. However, after some favourable market movements in recent months, the scheme is no longer in deficit and the trustee has agreed a buy-in arrangement with 'Just' who will take over responsibility for paying benefits to members. Although these arrangements still need to be finalised and there is still some risk of additional costs, for now there is no longer a cost for the church to buy out their Pension Scheme liabilities.

Because of the deficit at the 2019 valuation, a schedule of contributions by participating employers was agreed under which the Church made deficit contributions of 12% of Pensionable Income. However, as the deficit has been eradicated these contributions were reduced to a nominal £1 per month in July 2022.

19 Contingent Liability

The Church no longer has a contingent liability in respect of the deficit in the BU Pension Scheme as the scheme moved into a surplus situation and has agreed a buy-in arrangement with 'Just', which will see liability for paying pensions become the responsibility of 'Just' once the arrangements are finalised.

NEW NORTH ROAD BAPTIST CHURCH

HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

20 Related charities

The custodian Trustee of the Church is The Baptist Union Corporation Limited which is registered as charity number 249635, and which is controlled by The Baptist Union Council.

The church is also a member of The Baptist Union of Great Britain and The Yorkshire Baptist Association.

During the year the Church made a donation to The Baptist Union Home Mission Scheme of £5,623 from the unrestricted fund (2021 £5,623).

NEW NORTH ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

I report to the trustees on the accounts of New North Road Baptist Church Huddersfield for the year ended 31 December 2022 which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and to the disclosure in note 8 regarding the fact that disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

In connection with my examination, no material matter, except that referred to in the previous paragraph, has come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Signed



Date
Name
Professional Qualification
Address

1st October 2023
Geoffrey Adams
FCCA
The Sunday School, Briestfield Road
Briestfield, Dewsbury, WF12 0NX

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales - Charity number 1131496

Accounts



NEW NORTH ROAD BAPTIST CHURCH

New North Parade, Huddersfield, West Yorkshire, HD1 5JU
Registered Charity 1131496

**ANNUAL REPORT FOR THE YEAR AND FINANCIAL STATEMENTS
1 January 2021 to 31 December 2021**

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Aims and Purposes

The Trustees (Minister, Church Officers & Deacons) of New North Road Baptist Church Huddersfield work together to promote the mission of the Church – to worship God and to promote the Christian gospel through evangelistic, pastoral, social and ecumenical activities. The Trustees are also responsible for the maintenance of the church building and for the manse at 16 Heaton Road, Gledholt, Huddersfield, HD1 4HX.

Affiliations

New North Road Baptist Church, Huddersfield is part of the Yorkshire Baptist Association and the Baptist Union of Great Britain. We send delegates to the YBA and BU Assemblies and support the initiatives of BMS World Mission.

The church has continued to connect with neighbouring churches through Hope Huddersfield and Churches Together in Huddersfield Town Centre

Governance and management

The deacons, officer and minister form a team responsible for the oversight and management of the church. The Secretary and Treasurer are appointed annually at the AGM. There is an annual election of Deacons each year. Each deacon serves for a 3-year term being eligible to stand for a second 3-year term on re-election before being required to stand down for a minimum of 1 year. In addition to the monthly deacons meeting there are some committees that meet and assist the deacons in their work including a finance and property committee and a pastoral group.

Although this is the trustees' report, Mark Janes as chair of the trustees wants to record the gratitude of the church for the way the deacons as trustees have guided the church through the difficult and demanding days of the pandemic giving their utmost to the leadership and oversight of the church which they have done cheerfully and diligently throughout 2021. Each of the deacons makes a vital contribution and their strength is in what they do together but a particular word of thanks is recorded here to our acting treasurer Mr David Carrins.

The church has an established safeguarding policy which is overseen by the Diaconate and reviewed at our AGM. A dedicated Safeguarding Team is led by Myrna Moore and is available to deal with any safeguarding issues that may arise.

The Church meeting forms the governing body of the church. This is open to every member of the church and it is here the members look to find a common mind as they seek 'the mind of Christ' and make the big decisions about the overall life and direction of the church. In 2020 following the national lockdown the church meeting was suspended. The formal meeting of the church began again on Sunday 5th September 2021 on a monthly basis with the opportunity for people to contribute to the meeting via Zoom. The deacons were very mindful that the church as a whole had not been able to participate in some of the vital but necessary decisions, previously communicated through the distribution of regular pastoral letters. We were grateful we could welcome the return of the assembled church meeting, as well as live interaction via zoom where many more people can contribute to the conversation about the challenges and opportunities we face.

Many people volunteer and make their gifts available, demonstrating kindness, good will and remarkable generosity, some in very public ways and some more quietly; some in more formal ways and some through the informal networks of the church but all make the life of New North Road Baptist Church

possible. The trustees want to express our very real gratitude and thanksgiving to everyone who does this.

The church employs a professional cleaner, Mr Maxwell Orafu, for five mornings each week and he does a very good and thorough job. For most of 2020 and the early part of 2021 he was furloughed because of the closure of the building, doing a limited number of hours as the building began to gradually reopen.

The coronavirus

Following the second national lockdown in late 2020 the church continued to be closed through the early months of 2021. We continued to live-stream worship while the building remained closed and the minister wrote a pastoral letter every week and hosted a weekly prayer meeting on Zoom. The deacons endeavoured to sustain the pastoral oversight of the family of the church through their pastoral lists. The Farsi speaking community within the church was served by a weekly bible study that was also conveyed via zoom.

While continuing to be mindful of the risks presented by Covid the church was gradually reopened, with our first full service being at Pentecost with live stream from the church, recognising that some people would not feel confident about returning so soon. The roll out of the national vaccine programme transformed the situation people faced, giving hope that a return to 'normal life' would be possible but we recognised that many people were still vulnerable and this was reflected in the precautions that were taken in the church, especially around serving communion. In all of this the deacons were careful to prepare detailed risk assessments following advice from the Baptist Union that was consistent with the law and guidance from the national Government.

As people began returning to church the minister's video messages and the pastoral letter were discontinued but the zoom connection for services was retained.

As the church building began to reopen and regular users of the building also returned when some of our own activities started again including a fortnightly open-door café on Wednesdays with an informal bible study.

There was very little new activity in 2021, however plans were made for new events and activities in 2022, encouraged by the minister to flex our muscles gently, like someone learning to walk again after a severe accident,

Reach

There are two aspects to our Reach Ministry towards refugees and asylum seekers – Tuesday mornings and Sundays. Both have been affected by the lockdown. Our Tuesday morning drop in, operational for 20 years, was restarted in October. We began again to offer friendship, hot food, and English classes. However, during the lockdown we did keep in touch with many people and offered practical support when we could, including Tesco food vouchers from time to time. We all felt the isolation of lockdown but this was acute for friends who are in a strange land, traumatised by past experience, with no friends or family and often little knowledge of English. Huge thanks for all who give financial support and to our amazing group of volunteers, ten of us in all.

Our Sunday Farsi Bible study for our Iranian friends took place weekly over Zoom when we were not able to meet at church. This averaged about 15 to 20 friends weekly, including some friends who had been moved by the Home Office to places including Newcastle and Glasgow. Since November 2021 we have been meeting again at church after the service. These studies have been led by Dina Hanson-Schimmel, Edgar Khan, our minister, Mark, and me. Many of the songs we sing in our morning services are being

translated on the screen into Farsi. We rejoice that many of our friends have come to faith in Jesus Christ and have been baptised. Thanks to Pudsey Baptist Church and other generous individuals who have given us money which is used towards the purchase of Bibles, Bible study materials, Christmas gifts and other expenses.

We thank God for the opportunities of 'welcoming the stranger' in the name of Christ, sharing Good News in word and deed. We are grateful for prayers and practical ways of support for our Reach ministry.

Ernie Whalley, chair of Reach Committee

Membership

There were no new members and no resignations in 2021. We remembered with thanksgiving to God four members who passed away this year, Connie Fawcett, Clive Goodyear, Eva Kennedy and Roy Lever.

In Conclusion.

New North Road is a community that is in good heart.

We are a church with a heart for people at the heart of Huddersfield, serving our neighbours in the name of Jesus Christ.

Officers and Trustees

Mrs Ingrid Daley was elected for a second term of three years and Mrs Leila Hanson retired with many thanks after two terms of six years. Mr Brian Fisher was elected for a first term of three years.

Thanks, are again reiterated to the previous secretary Gordon Morrison and assistant secretary Stewart Naylor for their services that were recognised through special gifts from members of the church.

A special thanks also to Sheila Selbie who stepped into the role of room booking secretary, increasing our income throughout the year with a gradual return from tenants and some welcomed new enquiries.

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NEW NORTH ROAD BAPTIST CHURCH HUDDERSFIELD

ANNUAL REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

Financial Review

As required by the Charities Act 2011 an independent examination has been carried out as confirmed by the closing statement.

The attached accounts show the results for the year with an excess of expenditure over income of £(28,369) on the unrestricted funds.

Reserves

The trustees aim to maintain adequate reserves to be able to continue the advance of the Christian faith.

The unrestricted funds totalling £290,041 (2020: £316,259) are available for the advance of the Christian faith at the discretion of the trustees.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 6th October 2022 and signed on their behalf by:

Mr G Morrison

Trustee



NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted	Endowment	Restricted	Designated	Total 2021	Total 2020
		£	£	£	£	£	£
Income and endowments from:							
Donations and Legacies	2	45,350	-	-	2,946	48,296	238,260
Investments	3	361	1	9	-	371	623
Other	4	8,670	-	-	30	8,700	9,040
Total Income and Endowments		<u>54,381</u>	<u>1</u>	<u>9</u>	<u>2,976</u>	<u>57,367</u>	<u>247,923</u>
Expenditure On:							
Charitable Activities	5	82,750	-	0	4,548	87,298	93,794
Total Expenditure		<u>82,750</u>	<u>0</u>	<u>0</u>	<u>4,548</u>	<u>87,298</u>	<u>93,794</u>
Net (expenditure) / Income		(28,369)	1	9	(1,572)	(29,931)	154,129
Transfer Between Funds		1,951	(1,851)	0	(100)	-	-
Other Recognised Gains / Losses							
Gains on Revaluation of properties		-	-	-	-	-	-
Net Movement in Funds		<u>(26,418)</u>	<u>(1,850)</u>	<u>9</u>	<u>(1,672)</u>	<u>(29,931)</u>	<u>154,129</u>
Total Funds Brought forward 2020		316,459	2,372,831	252,388	10,414	2,952,092	2,797,963
Total Funds carried forward 2021		<u>290,041</u>	<u>2,370,981</u>	<u>252,397</u>	<u>8,742</u>	<u>2,922,161</u>	<u>2,952,092</u>

All income and expenditure derives from continuing activities.

The notes on pages 8 to 20 form part of these financial statements

NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

BALANCE SHEET
YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Tangible Fixed Assets	10	2,614,235	2,623,266
Investments	11	127,054	132,100
		<u>2,741,289</u>	<u>2,755,366</u>
Current Assets			
Debtors	12	2,594	181,055
Cash at Bank and Building Society	13	182,006	19,388
		<u>184,600</u>	<u>200,443</u>
Creditors: Amounts falling due within one year	14	(3,728)	(3,717)
Net Current (Liabilities)/assets		<u>180,872</u>	<u>196,726</u>
Net Assets		<u>2,922,161</u>	<u>2,952,092</u>
Charitable Funds			
Unrestricted Funds		290,041	316,459
Endowment Funds	15	2,370,981	2,372,831
Restricted Funds	16	252,397	252,388
Designated Funds	17	8,742	10,414
		<u>2,922,161</u>	<u>2,952,092</u>

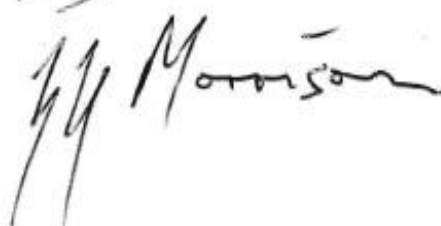
The notes on pages 8 to 20 form part of these financial Statements

The Financial Statements were approved and authorised for issue by the trustees on 6th October 2022.

Mr D Carrins - Treasurer



Mr G Morrison - Trustee



**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

1 Summary of significant accounting policies

(a) General information and basis of preparation

New North Road Baptist Church is a registered charity in the United Kingdom.

The nature of the charity's operations and principal activities are to promote the mission of the Church, this is detailed further in the trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2015, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2021.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds represent the value of property held, which is used to establish work of the church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

NEW NORTH ROAD BAPTIST CHURCH HUDDERSFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time, in line with the SORP (FRS 102).

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the charities beneficiaries ; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, and governance costs. They are incurred directly in support of expenditure on the objects of the charity and have therefore been allocated to expenditure on charitable activities on a basis consistent with use of the resources, along with the costs of ministry and mission grants paid.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The church and manse premises are included in the balance sheet at insurance value. Furniture and fixtures in the church premises which was previously not included as a fixed asset in the balance sheet and was written off as an expense as incurred has been introduced at the insurance value at 31 December 2004 which was £76,646. Any subsequent capital additions have been included at cost.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Church properties	Nil
Furniture & fixtures	10% reducing balance
Electronic equipment	33% straight line
Church heating system	5% straight line

(g) Investments

Investment assets represent balances held by the Yorkshire Baptist Association and the Baptist Union of Great Britain in trust accounts and are held at cost, which is equivalent to their fair value.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Donations and Legacies

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2021	Total 2020
		£	£	£	£		
Collections AM		7,303	-	-	-	7,303	4,880
PM		10	-	-	-	10	361
Envelopes		5,045	-	-	-	5,045	6,820
Standing Orders		25,455	-	-	-	25,455	23,000
Donations							
-In memoriam and Legacies		200	-	-	-	200	185,081
-General		1,055	-	-	2,792	3,847	7,540
Tax Recovered on Gift Aid		6,282	-	-	-	6,282	9,879
Other Collections receivable	6	0	-	-	154	154	699
Gift Day		0	-	-	-	0	0
		<u>45,350</u>	<u>-</u>	<u>-</u>	<u>2,946</u>	<u>48,296</u>	<u>238,260</u>

Income from Donations and Legacies was £48,296 (2020 £238,260), of which £2,946 (2020 £8,239) was attributed to designated funds and £45,350 (2020 £230,021) attributed to unrestricted funds.

3 Investment Income

		Unrestricted	Endowment	Restricted	Designated	Total 2021	Total 2020
		£	£	£	£		
Income from other investments		361	1	9	-	371	623
Other Interest Receivable		-	-	-	-	-	-
		<u>361</u>	<u>1</u>	<u>9</u>	<u>-</u>	<u>371</u>	<u>623</u>

Income from Investments was £371 (2020 £623), of which £361 (2020 £463) was attributed to unrestricted funds, £1 (2020 £16) to endowment funds and £9 (2020 £144) to restricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

4	Other Income	Unrestricted	Endowment	Restricted	Designated	Total 2021	Total 2020
		£	£	£	£		
	Car Park rents	1,099	-	-	-	1,099	1,090
	Room Lettings	6,897	-	-	-	6,897	6,439
	Rental of Manse	0	-	-	-	0	0
	Sundry Income	674	-	-	30	704	1,511
		<u>8,670</u>	<u>-</u>	<u>-</u>	<u>30</u>	<u>8,700</u>	<u>9,040</u>

Other income was £8,700 (2020 £9,040), of which £30 (2020 £262) was attributed to designated funds and £8,670 (2020 £8,778) was attributed to unrestricted funds.

5 Analysis of Expenditure on Charitable Activities

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2021	Total 2020
		£	£	£	£	£	£
Ministry and other staff	9	42,791	-	-	-	42,791	39,220
Pulpit / Preacher supplies		0	-	-	-	0	0
Gas, water, Electricity & Phone		5,240	-	-	-	5,240	6,664
Manse expenses		3,952	-	-	-	3,952	4,267
Cleaning Expenses		578	-	-	-	578	645
Administration, postage, printing		1,538	-	-	696	2,234	2,037
Insurances		2,449	-	-	-	2,449	2,374
Repairs and Maintenance		3,297	-	-	284	3,581	12,726
Baptist Union Home Missions	7	5,623	-	-	-	5,623	5,623
BMS World Mission	7	2,960	-	-	48	3,008	2,960
Youth & Other Outreach Work		691	-	-	1,481	2,172	1,447
Sundries and Subscriptions		1,365	-	-	1,129	2,494	1,032
CCL Music Copyright		1,019	-	-	-	1,019	978
Music, microphones and laptops		237	-	-	-	237	291
Messy Church		0	-	-	-	0	298
Accountancy charges		0	-	-	-	0	0
Catering		454	-	-	-	454	309
Conferences and training		75	-	-	-	75	279
Donation: -CAP	7	1,300	-	-	-	1,300	1,500
-Other		150	-	-	756	906	61
Other Collections Payable	6	0	-	-	154	154	705
Depreciation of fixed assets	10	9,031	-	-	-	9,031	10,378
		<u>82,750</u>	<u>0</u>	<u>0</u>	<u>4,548</u>	<u>87,298</u>	<u>93,794</u>

The basis of allocation of all the above expenditure is direct

Expenditure on charitable activities was £87,298 (2020 £93,794) of which £Nil (2020 £Nil) was attributed to restricted funds, £4,548 (2020 £2,962) attributed to designated funds and £82,750 (2020 £90,832) attributed to unrestricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

6 Other Collections

	Collections Received £	Paid out £	Transfer to Designated Fund £
BMS World Mission	154	(154)	0
BU Home Mission	-	0	0
Communion Fund	-	0	0
Royal British Legion Poppy Appeal	-	0	0
Christians Against Poverty	-	0	0
Christian Aid	-	0	0
	<u>154</u>	<u>(154)</u>	<u>0</u>

7 Analysis Of Grants

	Unrestricted £	Endowment £	Restricted £	Designated £	2021 £	2020 £
Baptist Union Home Mission	5,623	-	-	-	5,623	5,623
BMS World Mission	2,960	-	-	-	2,960	2,960
Christians Against Poverty	1,300	-	-	-	1,300	1,500
	<u>9,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,883</u>	<u>10,083</u>

8 Trustees' and key management personnel remuneration, expenses and transactions

The trustees neither received nor waived any remuneration or expenses during the year (2020: £ Nil).

The Trustees did not have any expenses reimbursed during the year (2020: £ Nil).

The Key management personnel of the charity comprises the Secretary and Treasurer, neither of whom are employees and did not incur any employment costs.

The Trustees have made donations to the Church in the year, but it is not possible to quantify the aggregate of these as required by the SORP.

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

9 Staff Costs and employee Benefits

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2021	2021	2020	2020
	Number	FTE	Number	FTE
Raising Funds	0	0	0	0
Charitable Activities	2	1.3	2	1.3
Governance	0	0	0	0
	<u>2</u>	<u>1.3</u>	<u>2</u>	<u>1.3</u>

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Gross Salaries	33,435	31,073
Employers National Insurance	0	0
Pension Contributions	8,469	6,624
Minister expenses	887	1,523
Other expenses	0	0
	<u>42,791</u>	<u>39,220</u>
Minister	36,534	33,341
Family Worker	0	0
Cleaner	6,257	5,879
	<u>42,791</u>	<u>39,220</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000

The Church paid pension contributions for its former Ministers to the Baptist Ministers' Pension Trust Limited, which is a final salary defined benefit scheme. The scheme is a multi-employer scheme. In accordance with FRS 17 the scheme is accounted for as a defined contribution scheme. See notes 18 and 19 for further details of the pension scheme.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

10 Tangible Fixed Assets

	Properties Church Premises £	Church Manse £	Furniture and Fixtures £	Electronic equipment £	Church Heating system £	Total £
Cost or Valuation						
At 1 January 2021	2,300,609	268,385	128,389	8,593	75,647	2,781,623
Disposals	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Increase in insurance valuation	-	-	-	-	-	-
At 31 December 2021						
Cost	2,502	2,794	51,743	8,593	75,647	141,279
Valuation	<u>2,298,107</u>	<u>265,591</u>	<u>76,646</u>	<u>-</u>	<u>-</u>	<u>2,640,344</u>
Depreciation						
At 1 January 2021	-	-	98,304	7,104	52,949	158,357
Disposals	-	-	-	-	-	-
Charge for the year	-	-	3,760	1,489	3,782	9,031
At 31 December 2021	<u>-</u>	<u>-</u>	<u>102,064</u>	<u>8,593</u>	<u>56,731</u>	<u>167,388</u>
Net Book Value						
At 31 December 2021	2,300,609	268,385	26,325	-	18,916	2,614,235
At 31 December 2020	<u>2,300,609</u>	<u>268,385</u>	<u>30,085</u>	<u>1,489</u>	<u>22,698</u>	<u>2,623,266</u>

The Church is the beneficial owner of the Church and Manse premises, the legal title to which is held by the Church's custodian trustee (The Baptist Union Corporation Ltd).

The Church and Manse premises are included at insurance value because reliable cost information is not available and valuation would incur significant costs.

Furniture and fixtures in the Church premises were introduced at insurance value in 2004 as £76,646. Any subsequent capital additions have been included at cost.

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

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

11 Investments

	H19a YBA High Interest Trust Account	H19b YBA Sale of Flats Trust Account	H21b YBA Sale of 108 Birkby Hall Road Trust Account	H21c YBA Sale of Chapel Trust Account	BUGB Fixed Term Deposit Account	Total 2021	Total 2020
	£	£	£	£	£	£	£
At 1 January 2021	9,634	4,940	22,125	59,114	36,287	132,100	131,972
Income from Investments	1	1	2	6	361	371	623
Transfers (to)/from NNRB	0	0	(5,000)	0	(417)	(5,417)	(495)
Current Account with HSB	0	0	0	0	0	0	0
At 31 December 2021	<u>9,635</u>	<u>4,941</u>	<u>17,127</u>	<u>59,120</u>	<u>36,231</u>	<u>127,054</u>	<u>132,100</u>

12 Debtors

	2021 £	2020 £
Prepayment - insurance	2,594	2,449
Tax recoverable from HMRC	0	0
Car Park charges debtors	0	0
Legacy receivable from executor	0	178,606
	<u>2,594</u>	<u>181,055</u>

13 Bank and Building society Balances

	2021 £	2020 £
HSBC Bank PLC	175,808	11,510
Leeds Building Society	119	119
Reach Project Bank Balance	5,298	7,098
Cash Balances	<u>781</u>	<u>661</u>
	<u>182,006</u>	<u>19,388</u>

14 Creditors :Amounts falling due within one year

	2021 £	2020 £
Deferred Income	0	0
Deposits repayable for keys and fobs	1,197	1,157
Accruals	<u>2,531</u>	<u>2,560</u>
	<u>3,728</u>	<u>3,717</u>

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

15 Endowment Funds

	At 1 January 2021 £	Incoming Resources £	Increase in Insurance Valuation £	Transfer Unrestricted Funds £	At 31 December 2021 £
Property Valuation	2,349,267	0	-	-	2,349,267
Revaluation Reserve	13,930	-	-	(1,851)	12,079
YBA Endowment Fund H19a	9,634	1	-	0	9,635
	<u>2,372,831</u>	<u>1</u>	<u>0</u>	<u>(1,851)</u>	<u>2,370,981</u>

The Property Valuation represents the uplift to insurance value of the Church and Manse premises.

The Revaluation Reserve represents the introduction of the Furniture and fixtures upon introduction to the balance sheet at 31 December 2004, adjusted for subsequent asset movements and releases in line with the depreciation policy.

The YBA Endowment Fund represents the value of the property held, used to establish the work of the Church.

	Fixed Assets £	Investment £	Total 2021 £
Church Premises	2,080,882	-	2,080,882
Church Manse	268,385	-	268,385
Furniture, Fixtures and Equipment	12,079	-	12,079
YBA High Interest Trust Account	-	9,635	9,635
	<u>2,361,346</u>	<u>9,635</u>	<u>2,370,981</u>

16 Restricted Funds

	At 1 January 2021 £	Incoming Resources £	Resources Expended £	At 31 December 2021 £
YBA Property Fund	<u>252,388</u>	<u>9</u>	<u>0</u>	<u>252,397</u>

The YBA Property Fund represents the value of the property held in the past and sold off to realise funds, which must be used to finance other permanent property or significant maintenance of existing property.

	Fixed Assets £	Investment £	Total 2021 £
Church and Manse premises	166,209	-	166,209
YBA Sales of flats account	-	4,941	4,941
YBA Sale of 108 Birkby Hall Road account	-	22,127	22,127
YBA Sales of Chapel account	-	59,120	59,120
	<u>166,209</u>	<u>86,188</u>	<u>252,397</u>

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

17 Designated Funds	At 1 January 2021	Incoming Resources	Resources Expended	At 31 December 2021
	£	£	£	£
Communion Fund	588	0	0	588
Flower Fund	563	394	(613)	344
Reach	8,990	2380	(3,733)	7,637
BU Home Mission	2	0	0	2
BMS World Mission	0	48	(48)	0
Exercise Group	74	0	0	74
Billiards Club	122	0	(100)	22
Open Doors	50	0	0	50
Royal British Legion Poppy Appeal	18	0	0	18
Christian Aid	5	0	0	5
Christians Against Poverty	2	0	0	2
	<u>10,414</u>	<u>2,822</u>	<u>(4,494)</u>	<u>8,742</u>

All the above funds are unrestricted, but are designated to the following purposes:

Communion Fund represents money to be applied at the discretion of the pastor for assistance of individuals in the fellowship.

The Flower Fund represents money received to provide flowers on the Church premises.

Reach receives money to support the work of the Church in respect of asylum seekers.

BMS World Mission receives money contributed specifically for its work of mission in foreign countries.

BU Home Mission supports the work of other Baptist churches in UK.

The Exercise Group provides social and physical activity for older folk, but did not meet in 2021.

The Billiards Club receives money from those participating to fund its activities.

Open Doors is a UK charity which works to support church groups overseas

The Royal British Legion Poppy Appeal is a national appeal to support ex-servicemen and women

Christian Aid is a national charity which supports development projects in the Third World

Christians Against Poverty is a UK charity which works to assist with debt management.

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021**

18 Pensions

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

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925 but was closed to further accrual of defined benefits on 31 December 2011. Prior to this date, the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. Since 1 January 2012, benefits have been provided through a Defined Contribution (DC) Plan.

A formal valuation of the DB Plan was performed at 31 December 2019 by a professionally qualified actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan's assets was £298 million whilst the level of assets needed to pay benefits was £316 million, giving a deficit of £18 million (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. The next actuarial valuation of the DB Plan within the Scheme is due to take place no later than as at 31 December 2022.

As a result of the deficit, a schedule of contributions by participating employers has been agreed under which the Church makes deficit contributions which are currently 12% of Pensionable Income. These contributions will increase in line with increases in Minimum Pensionable Income as agreed by the Baptist Union. The schedule of contributions foresees these contributions continuing until 30 June 2026.

The Church has been advised that the estimated cost for the Church to buy out their Pension Scheme liabilities at 31 December 2021 was £33,100. (See note 19).

19 Contingent Liability

The Church has a contingent liability in respect of the deficit in the BU Pension Scheme. The share of this deficit which relates to its previous ministers as at 31 December 2021 was estimated by the BU Pension Scheme at £33,100. This amount does not become payable immediately unless the Church ceases to be a participating employer in the scheme. Whilst the Church has its minister as an employee of the scheme, this debt is not payable. If in the future the Church does not have an employee as a member of the scheme, then its share of the deficit will be crystallised under current UK pension legislation and will need to be recorded in the accounts of the church and paid to the trustees of the BU Pension Scheme.

NEW NORTH ROAD BAPTIST CHURCH

HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

20 Related charities

The custodian Trustee of the Church is The Baptist Union Corporation Limited which is registered as charity number 249635, and which is controlled by The Baptist Union Council.

The church is also a member of The Baptist Union of Great Britain and The Yorkshire Baptist Association.

During the year the Church made a donation to The Baptist Union Home Mission Scheme of £5,623 from the unrestricted fund (2020 £5,623).

NEW NORTH ROAD BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO

THE TRUSTEES OF NEW NORTH ROAD BAPTIST CHURCH

HUDDERSFIELD

I report to the trustees on the accounts of New North Road Baptist Church Huddersfield for the year ended 31 December 2021 which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

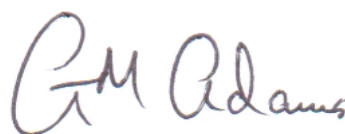
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and to the disclosure in note 8 regarding the fact that disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

In connection with my examination, no material matter, except that referred to in the previous paragraph, has come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Signed



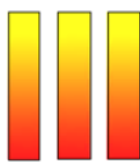
Date
Name
Professional Qualification
Address

6th October 2022
Geoffrey Adams
FCCA
The Sunday School, Briestfield Road
Briestfield, Dewsbury, WF12 0NX

NEW NORTH ROAD BAPTIST CHURCH, HUDDERSFIELD

England & Wales - Charity number 1131496

Accounts



NEW NORTH ROAD BAPTIST CHURCH

New North Parade, Huddersfield, West Yorkshire, HD1 5JU
Registered Charity 1131496

**ANNUAL REPORT FOR THE YEAR AND FINANCIAL STATEMENTS
1 January 2020 to 31 December 2020**

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Aims and Purposes

The Trustees (Minister, Church Officers & Deacons) of New North Road Baptist Church Huddersfield work together to promote the mission of the Church – to worship God and to promote the Christian gospel through evangelistic, pastoral, social and ecumenical activities. The Trustees are also responsible for the maintenance of the church building and for the manse at 16 Heaton Road, Gledholt, Huddersfield, HD1 4HX.

Affiliations

New North Road Baptist Church, Huddersfield is part of the Yorkshire Baptist Association and the Baptist Union of Great Britain. We send delegates to the YBA and BU Assemblies and support the initiatives of BMS World Mission.

The church has continued to connect with neighbouring churches through Hope Huddersfield and Churches Together in Huddersfield

Governance and management

The deacons, officer and minister form a team responsible for the oversight and management of the church. The Secretary and Treasurer are appointed annually at the AGM. There is an annual election of Deacons each year. Each deacon serves for a 3-year term being eligible to stand for a second 3-year term on re-election before being required to stand down for a minimum of 1 year. In addition to the monthly deacons meeting there are some committees that meet and assist the deacons in their work including a finance and property committee and a pastoral group.

Although this is the trustees' report it would be remiss not to recognise their contribution which Rev Mark Janes makes on behalf of the church, with gratitude for their willingness to serve, to meet and to give their hearts and minds to the leadership and oversight of the church which they have done cheerfully and diligently throughout 2020.

In return, the members and trustees would like to express our appreciation to Mark for the way he has led and supported us throughout the pandemic. The national lockdown was imposed after he had been our Minister for just six months and we are most grateful for his calmness and resilience under pressure. We thank him for the many ways in which he rose to the challenge of communicating with us when our church building had to stay closed for many months. Mark responded quickly to the utterly new situation that confronted us: especially notable were his weekly Pastoral Letters and his use of technology to transmit weekly sermons to us from the manse so that we could both hear him and see him as he brought God's word to us.

The church has an established safeguarding policy which is overseen by the Diaconate and reviewed at our AGM. A dedicated Safeguarding Team is led by Myrna Moore and is available to deal with any safeguarding issues that may arise.

The Church meeting forms the governing body of the church. This is open to every member of the church and it is here the members seek to find a common mind as they seek 'the mind of Christ' and make the big decisions about the overall life and direction of the church. In 2020 following the national lockdown the church meeting was suspended and had not

met since March because it was not possible to have a meeting that many people could or would be willing to attend in person. Following the advice of the Charity Commissioners and the Baptist Union that they would respect churches that were seeking to operate in the spirit of their constitution an AGM was held via Zoom but voting was conducted via a secret postal ballot when all members of the church were included through being sent stamped addressed envelopes with their ballot papers. The deacons have been very mindful that the church as a whole has not been able to participate in some of the vital but necessary decisions, they have taken but have sought to explain these through the pastoral letter.

Many people volunteer and make their gifts available, demonstrating kindness, good will and remarkable generosity, some in very public ways and some more quietly, some in more formal ways and some through the informal networks of the church but all make the life of New North Road Baptist Church possible. The trustees want to express our very real gratitude and thanksgiving to everyone who does this.

The church employs a professional cleaner, Mr Maxwell Orafu, for five mornings each week and he does a very good and thorough job. For most of 2020 he was furloughed because of the closure of the building, doing a limited number of hours as the building began to gradually reopen.

The coronavirus

In early March 2020 it became clear that the Global pandemic would profoundly change the way people would live their everyday lives and the deacons agreed to close the church building to all public activity when the Prime Minister announced the first national lockdown.

The deacons attempted to address the challenge presented by the lockdown by revising the pastoral lists so that everyone who forms part of the church's immediate network had a named deacon who called and sought to stay in touch with them. They also authorised the creation of a WhatsApp group and arranged with the minister for a printed act of worship to be circulated by post or email, together with a weekly pastoral letter. They also arranged for a weekly zoom gathering on a Sunday and a weekly prayer meeting via Zoom.

A weekly Bible study, translated into Farsi, was also set up on Zoom which was much appreciated by the participants.

Another dimension of the church's life that became operational during this time was the new website which is being informally managed by Mrs Zahra Mirsaney.

When the first lockdown eased in mid-summer the church was reopened. A gathering for contemplative prayer began on a Sunday morning and this became a more traditional act of worship with different people offering song although there was no congregational song. In order to include many people in this the service was transmitted via Zoom to people online. During this time six of our Farsi friends were baptised following the completion of a new baptismal course.

In all of this the deacons were careful to prepare detailed risk assessments following advice from the Baptist Union that was consistent with the law and guidance from the national Government. People visiting the church were invited and expected to sanitise their hands,

maintain spatial distancing and give their names and contact information for a time limited register.

The deacons expected that things would gradually reopen and carefully considered the applications and risk assessments of a number of different user groups to begin meeting again but the second lock down rendered these considerations void as the church building was closed for a second time.

During the second lockdown the church met for a more traditional service on Zoom in the morning and the evening while the other provisions the deacons had made continued. This wasn't required in law but the rising level of covid transmission gave the deacons pause. The only service that happened in person at the church during this lockdown was on Christmas morning. One notable evening service via Zoom that took place during this time was a service of remembering for people who have passed during the last year and this was widely appreciated.

The different activities of the church were all suspended from the beginning of the first lockdown, including Reach. The church has continued to actively support a number of families and individuals who are seeking or have been recently granted asylum in the United Kingdom, especially from the Farsi Community.

Membership

The church welcomed five new members this year. Mr and Mrs Brian and Marion Fisher and their sons Alan and Nathanael and also Patricia Taylor Janes. We also lost three members of very long standing in Jean Gill, Marjorie Heaton and Mavis Lawrence who we remember with gratitude and affection and with confident faith in the promises of God.

In Conclusion.

New North Road is a community that is in good heart.

We are a church with a heart for people at the heart of Huddersfield, serving our neighbours in the name of Jesus Christ.

Officers and Trustees

Mary Whalley and Sandra Coulthard were re-elected for a second term of three years, Dave Carrins for a new first term of three years, and Christy Morakinyo for a first term as a deacon of three years.

Mr Stewart Naylor resigned as assistant secretary at the end of the year and Mr Gordon Morrison as secretary. **Their** long and steadfast service is very much appreciated. Fay Deer also retired following the end of her second term of three years with our thanks and Mrs Bernice Dema after her first term of three years with our gratitude. The deacons have adopted new portfolios of responsibility. Mrs Sheila Selbie kindly agreed to become our new administrator working with an administrative group which included our room bookings. Mrs Leila Hanson has acted in a quiet and informal way as a non-administrative secretary, meeting regularly with the minister. Dave Carrins continues to serve as acting treasurer and we are indebted to him for his careful and diligent work in this capacity. We are also assisted by a property and finance group of volunteers who serve in an advisory capacity.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

ANNUAL REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2020

Financial Review

As required by the Charities Act 2011 an independent examination has been carried out as confirmed by the closing statement.

The attached accounts show the results for the year with an excess of income over expenditure of £150,481 on the unrestricted funds.

Reserves

The trustees aim to maintain adequate reserves to be able to continue the advance of the Christian faith.

The unrestricted funds totalling £316,459 (2019: £165,978) are available for the advance of the Christian faith at the discretion of the trustees.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 16th September 2021 and signed on their behalf by:



Mrs L Hanson
Trustee

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted £	Endowment £	Restricted £	Designated £	Total 2020 £
Income and endowments from:						
Donations and Legacies	2	230,021	-	-	8,239	238,260
Investments	3	463	16	144	-	623
Other	4	8,778	-	-	262	9,040
Total Income and Endowments		<u>239,262</u>	<u>16</u>	<u>144</u>	<u>8,501</u>	<u>247,923</u>
Expenditure On:						
Charitable Activities	5	90,832	-	0	2,962	93,794
Total Expenditure		<u>90,832</u>	<u>0</u>	<u>0</u>	<u>2,962</u>	<u>93,794</u>
Net (expenditure) / Income		148,430	16	144	5,539	154,129
Transfer Between Funds		2,051	(1,851)	0	(200)	-
Other Recognised Gains / Losses						
Gains on Revaluation of properties		-	-	-	-	-
Net Movement in Funds		<u>150,481</u>	<u>(1,835)</u>	<u>144</u>	<u>5,339</u>	<u>154,129</u>
Total Funds Brought forward 2019		165,978	2,374,666	252,244	5,075	2,797,963
Total Funds carried forward 2020		<u>316,459</u>	<u>2,372,831</u>	<u>252,388</u>	<u>10,414</u>	<u>2,952,092</u>

All income and expenditure derives from continuing activities.

The notes on pages 8 to 20 form part of these financial statements

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**BALANCE SHEET
YEAR ENDED 31 DECEMBER 2020**

	Note	2020 £	2019 £
Tangible Fixed Assets	10	2,623,266	2,633,644
Investments	11	132,100	131,972
		<u>2,755,366</u>	<u>2,765,616</u>
Current Assets			
Debtors	12	181,055	11,742
Cash at Bank and Building Society	13	19,388	23,094
		<u>200,443</u>	<u>34,836</u>
Creditors: Amounts falling due within one year	14	(3,717)	(2,489)
Net Current (Liabilities)/assets		<u>196,726</u>	<u>32,347</u>
Net Assets		<u>2,952,092</u>	<u>2,797,963</u>
Charitable Funds			
Unrestricted Funds		316,459	165,978
Endowment Funds	15	2,372,831	2,374,666
Restricted Funds	16	252,388	252,244
Designated Funds	17	10,414	5,075
		<u>2,952,092</u>	<u>2,797,963</u>

The notes on pages 8 to 20 form part of these financial Statements

The Financial Statements were approved and authorised for issue by the trustees on 16th September 2021.

Mrs L Hanson - Secretary

L. Hanson

Mr D Carrins - Treasurer

D Carrins

Page 3

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

1 Summary of significant accounting policies

(a) General information and basis of preparation

New North Road Baptist Church is a registered charity in the United Kingdom. The nature of the charity's operations and principal activities are to promote the mission of the Church, this is detailed further in the trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) 2015, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2020.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Endowment funds represent the value of property held, which is used to establish work of the church.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time, in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

Other income includes income such as gains on disposals of tangible fixed assets.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes investment costs;
- Expenditure on charitable activities includes costs of providing services and the payment of grants to the

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, and governance costs. They are incurred directly in support of expenditure on the objects of the charity and have therefore been allocated to expenditure on charitable activities on a basis consistent with use of the resources, along with the costs of ministry and mission grants paid.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 5.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

The church and manse premises are included in the balance sheet at insurance value. Furniture and fixtures in the church premises which was previously not included as a fixed asset in the balance sheet and was written off as an expense as incurred has been introduced at the insurance value at 31 December 2004 which was £76,646. Any subsequent capital additions have been included at cost.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Church properties	Nil
Furniture & fixtures	10% reducing balance
Electronic equipment	33% straight line
Church heating system	5% straight line

(g) Investments

Investment assets represent balances held by the Yorkshire Baptist Association and the Baptist Union of Great Britain in trust accounts and are held at cost, which is equivalent to their fair value.

(h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(i) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Donations and Legacies

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2020	Total 2019
		£	£	£	£		
Collections AM		4,880	-	-	-	4,880	10,506
PM		361	-	-	-	361	2,040
Envelopes		6,820	-	-	-	6,820	9,153
Standing Orders		23,000	-	-	-	23,000	19,364
Donations							
-In memoriam and Legacies		185,081	-	-	-	185,081	20,784
-General		0	-	-	7,540	7,540	2,282
Tax Recovered on Gift Aid		9,879	-	-	-	9,879	9,021
Other Collections receivable	6	0	-	-	699	699	1,605
Gift Day		0	-	-	-	0	0
		<u>230,021</u>	<u>-</u>	<u>-</u>	<u>8,239</u>	<u>238,260</u>	<u>74,755</u>

Income from Donations and Legacies was £238,260 (2019 £74,755), of which £8,239 (2019 £3,010) was attributed to designated funds and £230,021 (2019 £71,745) attributed to unrestricted funds.

3 Investment Income

	Unrestricted	Endowment	Restricted	Designated	Total 2020	Total 2019
	£	£	£	£		
Income from other investments	463	16	144	-	623	759
Other Interest Receivable	-	-	-	-	-	-
	<u>463</u>	<u>16</u>	<u>144</u>	<u>-</u>	<u>623</u>	<u>759</u>

Income from Investments was £623 (2019 £759), of which £463 (2019 £310) was attributed to unrestricted funds, £16 (2019 £45) to endowment funds and £144 (2019 £404) to restricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

4	Other Income	Unrestricted	Endowment	Restricted	Designated	Total 2020	Total 2019
		£	£	£	£		
	Car Park rents	1,090	-	-	-	1,090	6,025
	Room Lettings	6,439	-	-	-	6,439	14,331
	Rental of Manse	0	-	-	-	0	899
	Sundry Income	1,249	-	-	262	1,511	2,978
		<u>8,778</u>	<u>-</u>	<u>-</u>	<u>262</u>	<u>9,040</u>	<u>24,233</u>

Other income was £9,040 (2019 £24,233), of which £262 (2019 £2,407) was attributed to designated funds and £8,778 (2019 £21,826) was attributed to unrestricted funds.

5 Analysis of Expenditure on Charitable Activities

	Notes	Unrestricted	Endowment	Restricted	Designated	Total 2020	Total 2019
		£	£	£	£	£	£
Ministry and other staff	9	39,220	-	-	-	39,220	22,341
Pulpit / Preacher supplies		0	-	-	-	0	1,050
Gas, water, Electricity & Phone		6,664	-	-	-	6,664	8,376
Manse expenses		4,267	-	-	-	4,267	12,482
Cleaning Expenses		645	-	-	-	645	607
Administration, postage, printing		2,037	-	-	-	2,037	1,597
Insurances		2,374	-	-	-	2,374	2,246
Repairs and Maintenance		12,541	-	-	185	12,726	4,840
Baptist Union Home Missions	7	5,623	-	-	-	5,623	6,908
BMS World Mission	7	2,960	-	-	-	2,960	3,098
Youth & Other Outreach Work		102	-	-	1,345	1,447	1,670
Sundries and Subscriptions		479	-	-	553	1,032	2,304
CCL Music Copyright		978	-	-	-	978	879
Music, microphones and laptops		291	-	-	-	291	1,386
Messy Church		298	-	-	-	298	1,675
Accountancy charges		0	-	-	-	0	200
Catering		135	-	-	174	309	2,697
Conferences and training		279	-	-	-	279	139
Donation: -CAP	7	1,500	-	-	-	1,500	1,500
-Other		61	-	-	0	61	0
Other Collections Payable	6	0	-	-	705	705	1,535
Depreciation of fixed assets	10	10,378	-	-	-	10,378	10,378
		<u>90,832</u>	<u>0</u>	<u>0</u>	<u>2,962</u>	<u>93,794</u>	<u>87,908</u>

The basis of allocation of all the above expenditure is direct

Expenditure on charitable activities was £93,794 (2019 £87,908) of which £Nil (2019 £Nil) was attributed to restricted funds, £2,962 (2019 £6,232) attributed to designated funds and £90,832 (2019 £81,676) attributed to unrestricted funds.

**NEW NORTH ROAD BAPTIST CHURCH
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

6 Other Collections

	Collections Received £	Paid out £	Transfer to Designated Fund £
BMS World Mission	125	(271)	(146)
BU Home Mission	266	(434)	(168)
Communion Fund	308	0	308
Royal British Legion Poppy Appeal	-	0	0
Christians Against Poverty	-	0	0
Christian Aid	-	0	0
	<u>699</u>	<u>(705)</u>	<u>(6)</u>

7 Analysis Of Grants

	Unrestricted £	Endowment £	Restricted £	Designated £	2020 £	2019 £
Baptist Union Home Mission	5,623	-	-	-	5,623	6,908
BMS World Mission	2,960	-	-	-	2,960	3,098
Christians Against Poverty	1,500	-	-	-	1,500	1,500
	<u>10,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,083</u>	<u>11,506</u>

8 Trustees' and key management personnel remuneration, expenses and transactions

The trustees neither received nor waived any remuneration or expenses during the year (2019: £ Nil).

The Trustees did not have any expenses reimbursed during the year (2019: £ Nil).

The Key management personnel of the charity comprises the Secretary and Treasurer, neither of whom are employees and did not incur any employment costs.

The Trustees have made donations to the Church in the year, but it is not possible to quantify the aggregate of these as required by the SORP.

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

9 Staff Costs and employee Benefits

The average number of employees and full time equivalent (FTE) during the year was as follows:

	2020 Number	2020 FTE	2019 Number	2019 FTE
Raising Funds	0	0	0	0
Charitable Activities	2	1.3	2	0.6
Governance	0	0	0	0
	<u>2</u>	<u>1.3</u>	<u>2</u>	<u>0.6</u>

The total staff costs and employee benefits were as follows:

	2020 £	2019 £
Gross Salaries	31,073	13,579
Employers National Insurance	0	0
Pension Contributions	6,624	5,230
Minister expenses	1,523	3,532
Other expenses	0	0
	<u>39,220</u>	<u>22,341</u>
Minister	33,341	17,015
Family Worker	0	0
Cleaner	5,879	5,326
	<u>39,220</u>	<u>22,341</u>

No employees received employee benefits (excluding employer pension costs) of more than £60,000

The Church paid pension contributions for its former Ministers to the Baptist Ministers' Pension Trust Limited, which is a final salary defined benefit scheme. The scheme is a multi-employer scheme. In accordance with FRS 17 the scheme is accounted for as a defined contribution scheme. See notes 18 and 19 for further details of the pension scheme.

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

10 Tangible Fixed Assets

	Properties Church Premises £	Church Manse £	Furniture and Fixtures £	Electronic equipment £	Church Heating system £	Total £
Cost or Valuation						
At 1 January 2020	2,300,609	268,385	128,389	8,593	75,647	2,781,623
Disposals	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Increase in insurance valuation	-	-	-	-	-	-
At 31 December 2020						
Cost	2,502	2,794	51,743	8,593	75,647	141,279
Valuation	2,298,107	265,591	76,646	-	-	2,640,344
Depreciation						
At 1 January 2020	-	-	94,544	4,268	49,167	147,979
Disposals	-	-	-	-	-	-
Charge for the year	-	-	3,760	2,836	3,782	10,378
At 31 December 2020	-	-	98,304	7,104	52,949	158,357
Net Book Value						
At 31 December 2020	2,300,609	268,385	30,085	1,489	22,698	2,623,266
At 31 December 2019	2,300,609	268,385	33,845	4,325	26,480	2,633,644

The Church is the beneficial owner of the Church and Manse premises, the legal title to which is held by the Church's custodian trustee (The Baptist Union Corporation Ltd).

The Church and Manse premises are included at insurance value because reliable cost information is not available and valuation would incur significant costs.

Furniture and fixtures in the Church premises were introduced at insurance value in 2004 as £76,646. Any subsequent capital additions have been included at cost.

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

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

11 Investments

	H19a YBA High Interest Trust Account £	H19b YBA Sale of Flats Trust Account £	H21b YBA Sale of 108 Birkby Hall Road Trust Account £	H21c YBA Sale of Chapel Trust Account £	BUGB Fixed Term Deposit Account £	Total 2020 £	Total 2019 £
At 1 January 2019	9,618	4,932	22,088	59,015	36,319	131,972	111,213
Income from Investments	16	8	37	99	463	623	759
Transfers (to)/from NNRB	0	0	0	0	(495)	(495)	20,000
Current Account with HSB	0	0	0	0	0	0	0
At 31 December 2019	<u>9,634</u>	<u>4,940</u>	<u>22,125</u>	<u>59,114</u>	<u>36,287</u>	<u>132,100</u>	<u>131,972</u>

12 Debtors

	2020 £	2019 £
Prepayment - insurance	2,449	2,374
Tax recoverable from HMRC	0	9,021
Car Park charges debtors	0	347
Legacy receivable from executor	178,606	0
	<u>181,055</u>	<u>11,742</u>

13 Bank and Building society Balances

	2020 £	2019 £
HSBC Bank PLC	11,510	19,041
Leeds Building Society	119	119
Reach Project Bank Balance	7,098	3,463
Cash Balances	<u>661</u>	<u>471</u>
	<u>19,388</u>	<u>23,094</u>

14 Creditors: Amounts falling due within one year

	2020 £	2019 £
Deferred Income	0	174
Deposits repayable for keys and fobs	1,157	1,147
Accruals	<u>2,560</u>	<u>1,168</u>
	<u>3,717</u>	<u>2,489</u>

**NEW NORTH ROAD BAPTIST CHURCH
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**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

15 Endowment Funds

	At 1 January 2020 £	Incoming Resources £	Increase in Insurance Valuation £	Transfer Unrestricted Funds £	At 31 December 2020 £
Property Valuation	2,349,267	0	-	-	2,349,267
Revaluation Reserve	15,781	-	-	(1,851)	13,930
YBA Endowment Fund H19a	9,618	16	-	0	9,634
	<u>2,374,666</u>	<u>16</u>	<u>0</u>	<u>(1,851)</u>	<u>2,372,831</u>

The Property Valuation represents the uplift to insurance value of the Church and Manse premises.

The Revaluation Reserve represents the introduction of the Furniture and fixtures upon introduction to the balance sheet at 31 December 2004, adjusted for subsequent asset movements and releases in line with the depreciation policy.

The YBA Endowment Fund represents the value of the property held, used to establish the work of the Church.

	Fixed Assets £	Investment £	Total 2020 £
Church Premises	2,080,882	-	2,080,882
Church Manse	268,385	-	268,385
Furniture, Fixtures and Equipment	13,930	-	13,930
YBA High Interest Trust Account	-	9,634	9,634
	<u>2,363,197</u>	<u>9,634</u>	<u>2,372,831</u>

16 Restricted Funds

	At 1 January 2020 £	Incoming Resources £	Resources Expended £	At 31 December 2020 £
YBA Property Fund	<u>252,244</u>	<u>144</u>	<u>0</u>	<u>252,388</u>

The YBA Property Fund represents the value of the property held in the past and sold off to realise funds, which must be used to finance other permanent property or significant maintenance of existing property.

	Fixed Assets £	Investment £	Total 2020 £
Church and Manse premises	166,209	-	166,209
YBA Sales of flats account	-	4,940	4,940
YBA Sale of 108 Birkby Hall Road account	-	22,125	22,125
YBA Sales of Chapel account	-	59,114	59,114
	<u>166,209</u>	<u>86,179</u>	<u>252,388</u>

**NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

17	Designated Funds	At 1 January 2020	Incoming Resources	Resources Expended	At 31 December 2020
		£	£	£	£
	Communion Fund	280	308	0	588
	Flower Fund	582	166	(185)	563
	Reach	3,536	7476	(2,022)	8,990
	BU Home Mission	170	266	(434)	2
	BMS World Mission	146	125	(271)	0
	Exercise Group	74	0	0	74
	Billiards Club	212	160	(250)	122
	Open Doors	50	0	0	50
	Royal British Legion Poppy Appeal	18	0	0	18
	Christian Aid	5	0	0	5
	Christians Against Poverty	2	0	0	2
		<u>5,075</u>	<u>8,501</u>	<u>(3,162)</u>	<u>10,414</u>

All the above funds are unrestricted, but are designated to the following purposes:

Communion Fund represents money to be applied at the discretion of the pastor for assistance of individuals in the fellowship.

The Flower Fund represents money received to provide flowers on the Church premises.

Reach receives money to support the work of the Church in respect of asylum seekers.

BMS World Mission receives money contributed specifically for its work of mission in foreign countries.

BU Home Mission supports the work of other Baptist churches in UK.

The Exercise Group provides social and physical activity for older folk, but did not meet in 2020.

The Billiards Club receives money from those participating to fund its activities.

Open Doors is a UK charity which works to support church groups overseas

The Royal British Legion Poppy Appeal is a national appeal to support ex-servicemen and women

Christian Aid is a national charity which supports development projects in the Third World

Christians Against Poverty is a UK charity which works to assist with debt management.

NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020
18 Pensions

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

The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925 but was closed to further accrual of defined benefits on 31 December 2011. Prior to this date, the main benefit provided through the Defined Benefit (DB) Plan was a pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. Since 1 January 2012, benefits have been provided through a Defined Contribution (DC) Plan. A formal valuation of the DB Plan was performed at 31 December 2019 by a professionally qualified actuary using the Projected Unit Method. At the valuation date the market value of the DB Plan's assets was £298 million whilst the level of assets needed to pay benefits was £316 million, giving a deficit of £18 million (equivalent to a past service funding level of 94%). The Church and the other participating employers in the DB Plan are collectively responsible for funding this deficit. The next actuarial valuation of the DB Plan within the Scheme is due to take place no later than as at 31 December 2022. As a result of the deficit, a schedule of contributions by participating employers has been agreed under which the Church makes deficit contributions which are currently 12% of Pensionable Income. These contributions will increase in line with increases in Minimum Pensionable Income as agreed by the Baptist Union. The schedule of contributions foresees these contributions continuing until 30 June 2026. The Church has been advised that the estimated cost for the Church to buy out their Pension Scheme liabilities at 31 December 2020 was £50,600. (See note 19).

19 Contingent Liability

The Church has a contingent liability in respect of the deficit in the BU Pension Scheme. The share of this deficit which relates to its previous ministers as at 31 December 2020 was estimated by the BU Pension Scheme at £50,600. This amount does not become payable immediately unless the Church ceases to be a participating employer in the scheme. Whilst the Church has its minister as an employee of the scheme, this debt is not payable. If in the future the Church does not have an employee as a member of the scheme, then its share of the deficit will be crystallised under current UK pension legislation and will need to be recorded in the accounts of the church and paid to the trustees of the BU Pension Scheme.

NEW NORTH ROAD BAPTIST CHURCH

HUDDERSFIELD

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

20 Related charities

The custodian Trustee of the Church is The Baptist Union Corporation Limited which is registered as charity number 249635, and which is controlled by The Baptist Union Council.

The church is also a member of The Baptist Union of Great Britain and The Yorkshire Baptist Association.

During the year the Church made a donation to The Baptist Union Home Mission Scheme of £5,623 from the unrestricted fund (2019 £6,908).

NEW NORTH ROAD BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT TO
THE TRUSTEES OF NEW NORTH ROAD BAPTIST CHURCH
HUDDERSFIELD

I report to the trustees on the accounts of New North Road Baptist Church Huddersfield for the year ended 31 December 2020 which are set out on pages 2 to 16.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and to the disclosure in note 8 regarding the fact that disclosures have not been made, as required by the SORP, in respect of aggregate donations made by the trustees.

In connection with my examination, no material matter, except that referred to in the previous paragraph, has come to my attention which gives me reasonable cause to believe that, in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- 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.

Signed

Date

Name

Professional Qualification

Address

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16th September 2021

Geoffrey Adams

FCCA

The Sunday School, Briestfield Road