



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
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**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

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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.

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**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.

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**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.

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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
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**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