

# HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE

England & Wales · Charity number 1132252

## Details

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**Other names** HEATON BAPTIST CHURCH (HBC)

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-10-22

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

## Contact

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**Address** Heaton Baptist Church  
Heaton Road  
Heaton  
Newcastle Upon Tyne  
NE6 5HN

**Phone** 01912657044

**Email** [office@heatonbaptist.org](mailto:office@heatonbaptist.org)

**Website** [www.heatonbaptist.org](http://www.heatonbaptist.org)

## Activities

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**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:** The mission statement of Heaton Baptist Church is: Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ. The Church's vision is to expand and extend its activities to better serve the locality. It is the aim that the local community will see it as a real resource rather than just a place of worship.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

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- **Area of benefit:** UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.
- Newcastle Upon Tyne City
- North Tyneside

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£259,427	£260,572	-	-
2024-03-31	£218,133	£218,286	-	-
2023-03-31	£299,089	£239,359	-	-
2022-03-31	£248,527	£276,185	-	-
2021-03-31	£300,457	£250,415	-	-

## Trustees

Name	Role	Appointed
Abosede Gloria Ogundipe		2024-05-19
David Peter Tubby		2018-08-01
Fiona Ann Varley		2025-05-18
Graham Grainger Sexton		2021-05-23
Karen Dews		2022-05-24
Rachel Jane Rai		2023-05-21
Sarah Margaret Foster		2020-05-17
Thomas Samuel Onions		2022-05-24
Timothy John Fletcher		2023-05-21
Timothy Knox Howell		2023-05-21

**HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE**

England & Wales - Charity number 1132252

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# Accounts

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**HEATON BAPTIST CHURCH**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Charity registered number 1132252**

**HEATON BAPTIST CHURCH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

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**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

The Trustees present their report together with the unaudited financial statements for the year ended 31<sup>st</sup> March 2025

**Reference and administrative information**

Charity name:	Heaton Baptist Church
Charity registration number:	1132252
Registered office and operational address:	Heaton Road Newcastle upon Tyne NE6 5HN

**Trustees**

Rev DP Tubby	*Elder (Senior Minister)
Mrs SM Foster	Elder – stepped down January 2026
Mrs RJ Rai	*Elder
Mrs P Daniel	Elder – stepped down January 2025
Mr TK Howell	*Elder
Mr TJ Fletcher	*Elder
Mrs HV Bird	Elder – appointed May 2025; stepped down December 2025
Mrs K Dews	*Deacon
Mr GG Sexton	*Deacon
Mr JP Bird	Deacon – stepped down May 2025
Mr TS Onions	*Deacon
Mrs AG Ogundipe	*Deacon – appointed May 2024
Mr J Kenyon	Deacon – stepped down December 2024
Ms FA Varley	*Deacon – appointed May 2025

\* = Current trustee

**Independent Examiner**

Joanne Regan FCA, Azets, 32 Brenkley Way, Blezard Business Park,  
Seaton Burn, Newcastle upon Tyne NE13 6DS

**Bankers**

Lloyds TSB plc, Grey Street, Newcastle upon Tyne.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Structure, Governance and Management**

Governing document

The organisation is a charity, governed under a constitution adopted on 1<sup>st</sup> August 2009. The charity registered on 22<sup>nd</sup> October 2009, having previously been an excepted charity.

Recruitment and appointment of the Trustees

Names are brought to the Church members. A quorum of 20% of church members is required to take part in the vote. Confirmation is by secret ballot with at least two thirds of the members voting in favour of the appointment.

Elders and deacons serve for a period of three years, after which they can apply for re-election if they wish.

Trustee Induction and Training

Before appointment potential trustees are supplied with up to date financial information and other documents such as the most recent accounts and a copy of the constitution.

Risk management

The trustees have examined the major risks which could affect the charity as a whole and have developed and implemented procedures to minimise these risks as far as possible. Risks identified by the trustees include child protection issues, health and safety aspects associated with the church premises and activities, fire safety, GDPR, cyber security, insurance, and other legislative compliance. Risk management is a proactive activity developing with the growth of the charity.

Following the appointment Operation Coordinator Role, a revised governance structure was adopted. The Operation Coordinator ensures appropriate inspection and maintenance arrangements are in place for key assets and equipment. Risk assessments are carried on key activities and appropriate safeguards introduced where necessary. A 'health and safety' culture is in place and encouraged amongst all internal and external users of the premises.

Organisational Structure

The trustees are responsible for administering the church and for its strategic direction. The day to day running of the church building is delegated to the Office Manager.

Related parties

The church does not have any related parties other than the trustees and their immediate families.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Objectives, activities, achievements and performance**

Objectives of the Charity

Heaton Baptist Church is a vibrant family church that seeks to live out and share the Christian faith across its sphere of influence and beyond its walls. Its current focus is to develop its goal of "Growing as healthy disciples of Jesus".

The mission statement of Heaton Baptist Church is: 'Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ'. We have five, established core values which determine how we seek to live out our faith, namely being: Christ-centred, discipling, generous, missional and welcoming.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Activities and achievements during the year

Heaton Baptist Church is a welcoming and inclusive church that hosts a range of activities that are part of our mission as well as providing a home for a variety of user groups. Our premises are used extensively.

As of May 2025, we have 1 ministerial staff (1 full-time), one part-time youth ministry leader, a part-time Office Manager and a part time Operations Co-ordinator. They are supported by approximately 150 volunteers within the church spanning a number of different groups and activities.

The church has a variety of strong community connections and host a number of activities & organisations whose purpose is to improve the physical, spiritual & physiological wellbeing of residents in east Newcastle. This includes a weekly food-bank, benefits support, drop-in café, coffee morning, Bible studies, pre-school toddler groups & other resource beside other groups who regularly use the premises.

We have seen growth within the church too, with ever increasing cultural diversity reflected in our regular worship & social activities, and increasingly within our leadership. We have seen a number of baptisms & new members and are excited to this trend developing, bringing with it creativity & enthusiasm.

We have also seen changes to our pastoral team structure which have been intended to ensure all people within the congregation receive to appropriate level of pastoral care.

Financial review

The Statement of Financial Activities on page 7 of these financial statements details all incoming and outgoing resources during the year. The Trustees consider the charity's affairs to be satisfactory.

At 31<sup>st</sup> March 2025 a balance of £142,055 remains in the General Fund for Church use.

Reserves Policy

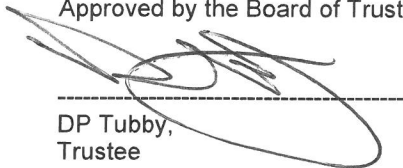
The Trustees have retained the reserves policy agreed during previous Financial Years. Free reserves are those unrestricted reserves not committed or invested in tangible fixed assets.

The policy is to maintain a minimum reserve equivalent to three months of expenditure cover, which is around £65,000. The balance at the end of the year was consistent with this goal.

Investment Policy

The Trustees have agreed an investment policy which is to gain maximum interest with minimum risk on money held on reserve, the balance of the accounts currently being such that no money is held in high risk investments.

Approved by the Board of Trustees on 29<sup>th</sup> January 2026 and authorised to sign on its behalf:



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DP Tubby,  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATON BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2025 which are set out on pages 7 to 16.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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



Joanne Regan FCA  
Azets  
29th January 2026

Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

**HEATON BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Weekly offering		29,257	-	-	29,257	34,005
Gift aid		123,266	-	-	123,266	136,471
Income Tax Recovered		32,373	-	-	32,373	36,404
Bank Interest	12	81	-	400	481	430
Designated	2	34,657	-	-	34,657	6,948
Rents/lettings	3	3,527	-	-	3,527	3,249
Other income	4	36,266	-	1,916	38,182	3,161
<b>Total Income</b>		<b>259,427</b>	<b>-</b>	<b>2,316</b>	<b>261,743</b>	<b>220,668</b>
<b>EXPENDITURE</b>						
Staff Costs	5	101,448	-	-	101,448	107,202
Mission	6	33,433	-	-	33,433	33,662
Upkeep of Church Buildings	7	105,554	-	-	105,554	56,708
Giving to other organisations	8	4,475	-	-	4,475	898
Other	9	4,949	-	-	4,949	4,777
Administrative Support Cost	10	10,713	-	-	10,713	12,878
Partnership Fund	11	-	-	-	-	2,161
Toddlers Group		-	-	1,116	1,116	906
<b>Total expenditure</b>		<b>260,572</b>	<b>-</b>	<b>1,116</b>	<b>261,688</b>	<b>219,192</b>
Net income/(expenditure) before transfers		(1,145)		1,200	55	1,476
Transfers		20,906	(2,165)	(18,741)	-	-
Fixed asset revaluation		-	-	-	-	-
Net movement in funds		19,761	(2,165)	(17,541)	55	1,476
<b>Reconciliation of Funds</b>						
Funds brought forward		1,844,306	2,165	1,350,730	3,197,201	3,195,725
<b>Funds carried forward</b>		<b>1,864,067</b>	<b>-</b>	<b>1,333,190</b>	<b>3,197,256</b>	<b>3,197,201</b>

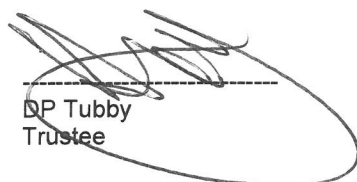
The notes on pages 9 to 16 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Notes	£	2025	£	£	2024	£
<b>Fixed Assets</b>							
Tangible assets	13		3,044,048			3,045,296	
<b>Current assets</b>							
Cash at bank & in hand	14	156,520			108,364		
Prepayments & Accrued Income		6,677			51,192		
		-----			-----		
<b>Total current assets</b>		163,197			159,556		
<b>Creditors: amounts falling due within one year</b>	15	(9,990)			(7,651)		
		-----			-----		
<b>Net current assets</b>			153,207			151,905	
<b>Creditors: amounts falling due after more than one year</b>				-			-
				-----			-----
<b>Net assets</b>			3,197,255			3,197,201	
			-----			-----	
<b>Funds</b>							
General Fund	17		142,055			122,296	
Revaluation Reserve	17		1,722,010			1,722,010	
Designated funds	17		-			2,165	
Restricted funds	17		1,333,190			1,350,730	
			-----			-----	
<b>Total funds</b>	17		3,197,255			3,197,201	
			-----			-----	

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 29th January 2026 and signed on its behalf by:

  
 DP Tubby  
 Trustee

The notes on pages 9 to 16 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**1. Accounting Policies**

**Charity information**

Heaton Baptist Church is a registered charity in England and Wales. The registered office is Heaton Road, Newcastle upon Tyne, NE6 5HN.

**Accounting convention**

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Ireland" ("FRS102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

- a) All income becoming available to the charity during the year is recognised in the Statement of Financial Activities when they are receivable.
- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless there are associated performance-related conditions, in which case the grants are recognised in line with the performance-related conditions.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. All expenditure is allocated to the particular activity to which that cost relates.
- d) Fixed assets are initially capitalised at cost. Land and buildings, which are all for charity use, are included in the accounts at deemed cost. Freehold land is not depreciated. The deemed cost of the freehold buildings less the estimated residual value is considered to be immaterial. This is kept under constant review by the trustees. Depreciation is recognised so as to write off the cost of the solar panels less their residual value over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Solar panels	25 years
- f) Pension costs – The charity makes contributions to a defined contributions scheme. The pension costs charged represents contributions payable to the scheme.
- g) Unrestricted funds are incoming resources receivable or generated by the charity for its objects without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds which have been allocated by the trustees for a particular purpose.
- i) Restricted funds are to be used for specific purposes laid down by the donor. Expenditure meeting these criteria is charged to the fund along with a fair allocation of management costs. The Building Project consists of gifts made to the Church by members and others, as agreed at Church meetings and grants from other organisations which can be used only for the Building Project.
- j) 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.
- k) The entity transitioned to FRS102 on 1<sup>st</sup> April 2015, there were no transitional adjustments required.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>2. Designated Offerings and Givings</b>	<b>2025</b>	<b>2024</b>
	£	£
Church Ministries & Internal Events	50	-
External Events/Mission & Special Offerings	912	480
Various Grants	33,695	6,468
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>34,657</b>	<b>6,948</b>
	<hr/>	<hr/>

<b>3. Rents/lettings</b>	<b>2025</b>	<b>2024</b>
	£	£
Hire of Church Buildings	3,527	3,249
	<hr/>	<hr/>
	<u>3,527</u>	<u>3,249</u>

**4. Other Income**

During a financial year, the Church will receive a number of gifts which are donations towards the costs for services that our members have used or to which they would like to donate.

	<b>2025</b>	<b>2024</b>
	£	£
Miscellaneous gifts/offerings	4,055	1,056
Legacies	32,211	-
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>36,266</b>	<b>1,056</b>
<b>Restricted Fund</b>		
HBC Toddlers Group	1,916	2,105
	<hr/>	<hr/>
	<u>38,182</u>	<u>3,161</u>
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>5. Staff Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gross salaries	92,094	96,185
Social security costs	2,793	3,142
Pension costs	6,561	6,520
Other costs	-	1,355
	<hr/>	<hr/>
	<b>101,448</b>	<b>107,202</b>
	<hr/>	<hr/>

No employee received emoluments of more than £60,000 in either this year or last year.

	<b>2025</b>	<b>2024</b>
The average number of employees was:	4	4
	<hr/>	<hr/>

Included above are the following amounts in respect of trustees of the charity. The constitution permits the employment and remuneration of trustees for performance of other duties for the charity as described in brackets below.

	<b>Salary</b>	<b>Employer Pension Contributions</b>	<b>Total 2025</b>	<b>Total 2024 Represented</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
D Tubby (Senior Minister)	36,319	4,396	40,715	39,119
J Girling (Youth Director)	26,289	1,106	27,395	21,627
E Watts (Office Manager)	17,588	671	18,259	17,446
T Howell (Operations Coordinator)	11,898	387	12,295	-
A Innes (Assistant Minister)	-	-	-	19,306
H Rogers (Children's Worker)	-	-	-	5,197
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>92,094</b>	<b>6,561</b>	<b>98,655</b>	<b>102,695</b>
	<hr/>	<hr/>	<hr/>	<hr/>

Dave Tubby was appointed as Senior Minister and began in August 2018. He is living in the Church Manse, wholly owned by the church, which was rented out during the period where no senior minister was in post. No sums were reimbursed to Trustees for their work as Trustees.

The Church pays pension contributions for its Senior Minister to the Baptist Ministers Pension Fund which was a final salary defined benefit scheme until 1 January 2013 when it became a defined contribution scheme. As the scheme is a multi-employer scheme, it is not possible to identify the assets and liabilities which are attributable to the church. In accordance with UK GAAP the scheme is accounted for as a defined contribution scheme.

Other members of staff are enrolled in the NEST Pension Fund, which is a defined contribution scheme.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	<b>2025</b>	<b>2024</b>
<b>6. Mission</b>	<b>£</b>	<b>£</b>
Baptist Missionary Society(BMS)	7,900	7,900
Home mission Fund(HMF)	8,000	8,000
Junior Church/Creche/Youth Activities (Incl Romania)	5,960	1,317
Evangelism (Incl International Work)	1,898	2,123
Visiting Speakers	405	350
Worship/PA Equipment	3,171	3,453
Prayer	-	179
Grow Baby	72	123
Food Ministries	1,095	6,825
Conferences	934	-
Internal events/General	3,610	3,392
External events	378	-
Other	12	-
	33,433	33,662
	33,433	33,662
<b>7. Upkeep of Church Buildings</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Manse (29 Ivymount Road)	17,426	5,184
Church Buildings	25,021	35,205
Gas Electricity and Water	5,246	4,976
Insurances	8,275	8,916
Maintenance and Repairs	47,889	1,332
Replacements/Refurbishment	329	129
Health and safety	1,369	966
Cleaning and Materials	105,554	56,708
	105,554	56,708
<b>8. Giving to Other Organisations</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
External Ministry Organisations	1,475	398
Heaton Churches Together/Festival	-	500
Mission Partners	3,000	-
	4,475	898
	4,475	898

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>9. Other</b>	<b>2025</b>	<b>2024</b>
	£	£
Hardship Fund	1,584	183
Leaving Gifts	89	1,763
Catering	1,901	1,668
Miscellaneous-other	1,375	1,163
	<hr/>	<hr/>
	4,949	4,777
	<hr/>	<hr/>
<b>10. Administrative Support Costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Printing, computing, office supplies and postage	3,007	4,274
Telephones	3,022	2,390
Affiliation fees/ Leadership development	968	912
Bank Charges	728	2,854
Independent Examiners Fee	1,440	1,200
Depreciation	1,248	1,248
Legal Fees	300	-
	<hr/>	<hr/>
	10,713	12,878
	<hr/>	<hr/>
<b>11. Partnership Fund</b>	<b>2025</b>	<b>2024</b>
	£	£
Payments to Church Members working in missions abroad	-	2,161
	<hr/>	<hr/>
	-	2,161
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**12. Movements on legacies**

During 2020 the church received a legacy from Dorothy and Mary Pearson. The use of it was not defined by the giver but it was agreed that any use would be decided case by case by the members and not treated as part of the General Fund. Therefore it has been treated as a Restricted Fund and held in the separate Deposit Account. During the reporting period the members agreed that the legacy would be used towards the installation of a community garden on the west side of the church, facing Heaton Road. £13,462 of the legacy was used towards this. The members further agreed during the reporting period that the legacy would be used to fund the restoration of the church's windows. £5,279 of the legacy was used towards restoration of windows in 2024-25. Interest received during the period on the legacy was £400. The balance is £22,383.

During the reporting period a legacy of £32,211 was received, with no restrictions on its use. Interest received on this legacy during the period was £81. The balance is now £32,292.

	<b>2025</b>	<b>2024</b>
	£	£
Legacies received	32,211	-
Bank Interest	481	430
Transfers	(18,741)	-
	<hr/>	<hr/>
Movement	13,951	430
	<hr/>	<hr/>

**13. Tangible Fixed Assets**

The tangible fixed assets relate to Freehold Land and Buildings at deemed cost (Church Buildings: Heaton Road/Mundella terrace £2,714,543 and Manse: 29 Ivymount Road £302,049) and Solar Panels which are depreciated over their useful economic life.

	<b>Freehold Land and Buildings</b>	<b>Solar Panels</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
As 1 April 2024	3,016,592	31,200	3,047,792
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2025	3,016,592	31,200	3,047,792
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
As 1 April 2024	-	2,496	2,496
Charge for the year	-	1,248	1,248
	<hr/>	<hr/>	<hr/>
At 31 March 2025	-	3,744	3,744
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2025	3,016,592	27,456	3,044,048
	<hr/>	<hr/>	<hr/>
At 31 March 2024	3,016,592	28,704	<u>3,045,296</u>
	<hr/>	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>14. Cash at Bank</b>	<b>2025</b>	<b>2024</b>
	£	£
Treasurer's (Current) Account	90,806	56,573
Cash in hand	112	102
Deposit Account	54,756	40,805
Building Fund Account	8,596	8,596
HBC Toddlers Account	2,249	2,288
	<hr/>	<hr/>
	156,520	108,364
	<hr/>	<hr/>

<b>15. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	£	£
Accruals	1,320	1,200
Payroll payables	4,745	3,059
Donations payable	2,621	-
Other creditors	1,304	1,197
Deferred grants	-	2,195
	<hr/>	<hr/>
	9,990	7,651
	<hr/>	<hr/>

<b>16. Analysis of net assets between funds</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
Tangible fixed assets	1,737,169	1,306,879	3,044,048
Net current assets	128,575	24,632	153,207
Creditors: amounts falling due after more than one year	-	-	-
	<hr/>	<hr/>	<hr/>
	1,865,744	1,331,511	3,197,255
	<hr/>	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2025**

<b>17. Movement in funds</b>	<b>1st April</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Revaluation</b>	<b>31st March</b>
	<b>2024</b>					<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General funds	122,296	259,427	(260,572)	20,906	-	142,055
Property revaluation reserve	1,722,010	-	-	-	-	1,722,010
<b>Designated funds</b>						
Partnership Fund	2,165	-	-	(2,165)	-	-
<b>Total unrestricted funds</b>	<b>1,846,471</b>	<b>259,427</b>	<b>(260,572)</b>	<b>18,741</b>	<b>-</b>	<b>1,864,065</b>
<b>Restricted Funds</b>						
Building Fund	1,306,879	-	-	-	-	1,306,879
HBC Toddlers	3,127	1,916	(1,116)	-	-	3,928
Pearson Legacy	40,724	400	-	(18,741)	-	22,383
<b>Total restricted funds</b>	<b>1,350,730</b>	<b>2,316</b>	<b>(1,116)</b>	<b>(18,741)</b>	<b>-</b>	<b>1,333,190</b>
<b>Total funds</b>	<b>3,197,201</b>	<b>261,743</b>	<b>(261,688)</b>	<b>-</b>	<b>-</b>	<b>3,197,255</b>

**Designated Fund**

The designated fund is called the Partnership Fund and was used for supporting members of the Church in full time training or ministry. The Partnership Fund closed in 2023, with the remaining funds to be used for supporting the church's Mission Partner organisations.

**Restricted Funds**

The Building Project was completed in 2009. The loan payments and gifts received to pay for this project have been handled separately. The loans are now paid off in full. The income received by the Toddler group is also restricted and is managed by a dedicated group on behalf of the Church. During 2020 the Pearson Legacy was received by the Church and is treated as a restricted fund – see note 12 above.

**Transfers**

Transfers totalling £18,741 were made from the Pearson Legacy to the General Fund as detailed in note 12 above. £2,165 was transferred from the Partnership Fund to the General Fund for use in supporting Mission Partners during 2024-25.

**18. Events after the reporting period**

At a Special Church Meeting on 18<sup>th</sup> May 2025, the members of the church approved the incorporation of the church as a Charitable Incorporated Organisation (CIO) and to transfer the assets and liabilities of the church to the new CIO at a future date. The transfer of assets and liabilities is planned to occur on 1<sup>st</sup> April 2026. This transfer will be accounted for using merger accounting and therefore these financial statements are prepared on a going concern basis.

**HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE**

England & Wales - Charity number 1132252

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# Accounts

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**HEATON BAPTIST CHURCH**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Charity registered number 1132252**

**HEATON BAPTIST CHURCH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

The Trustees present their report together with the unaudited financial statements for the year ended 31<sup>st</sup> March 2024

**Reference and administrative information**

Charity name: Heaton Baptist Church  
Charity registration number: 1132252  
Registered office and operational address: Heaton Road  
Newcastle upon Tyne  
NE6 5HN

**Trustees**

Rev DP Tubby	*Elder	(Senior Minister)
Mrs SM Foster	*Elder	
Mrs RJ Rai	*Elder	– appointed May 2023
Mrs P Daniel	*Elder	– stepped down Jan 2025
Mr TK Howell	*Elder	– appointed May 2023
Mrs K Dews	*Deacon	
Mr GG Sexton	*Deacon	
Mr JP Bird	*Deacon	
Mr TS Onions	*Deacon	
Mr TJ Fletcher	*Deacon	– appointed May 2023
Ms A Ogundipe	*Deacon	– appointed May 2024
Mr J Kenyon	Deacon	– stepped down 2024

\* = Current trustee

**Independent Examiner**

Joanne Regan FCA, Azets, Bulman House, Regent Centre,  
Gosforth, Newcastle upon Tyne NE3 3LS

**Bankers**

Lloyds TSB plc, Grey Street, Newcastle upon Tyne.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Structure, Governance and Management**

Governing document

The organisation is a charity, governed under a constitution adopted on 1<sup>st</sup> August 2009. The charity registered on 22<sup>nd</sup> October 2009, having previously been an excepted charity.

Recruitment and appointment of the Trustees

Names are brought to the Church members. A quorum of 20% of church members is required to take part in the vote. Confirmation is by secret ballot with at least two thirds of the members voting in favour of the appointment.

Elders and deacons serve for a period of three years, after which they can apply for re-election if they wish.

Trustee Induction and Training

Before appointment potential trustees are supplied with up to date financial information and other documents such as the most recent accounts and a copy of the constitution.

Risk management

The trustees have examined the major risks which could affect the charity as a whole and have developed and implemented procedures to minimise these risks as far as possible. Risks identified by the trustees include child protection issues, health and safety aspects associated with the church premises and activities, fire safety, GDPR, cyber security, insurance, and other legislative compliance. Risk management is a proactive activity developing with the growth of the charity.

Following the completion of the new Building Project in 2010, a revised governance structure was adopted with the appointment of the 'The Buildings Management Group' (BMG), now called the Buildings Advisory Group (BAG). The BAG ensures appropriate inspection and maintenance arrangements are in place for key assets and equipment. Risk assessments are carried on key activities and appropriate safeguards introduced where necessary. A 'health and safety' culture is in place and encouraged amongst all internal and external users of the premises.

Organisational Structure

The trustees are responsible for administering the church and for its strategic direction. The day to day running of the church building is delegated to the Office Manager.

Related parties

The church does not have any related parties other than the trustees and their immediate families.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Objectives, activities, achievements and performance**

Objectives of the Charity

Heaton Baptist Church is a vibrant family church that seeks to live out and share the Christian faith across its sphere of influence and beyond its walls. Its current focus is to develop its goal of "Growing as healthy disciples of Jesus".

The mission statement of Heaton Baptist Church is: 'Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ'. We have five, established core values which determine how we seek to live out our faith, namely being: Christ-centred, discipling, generous, missional and welcoming.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Activities and achievements during the year

Heaton Baptist Church is a welcoming and inclusive church that hosts a range of activities that are part of our mission as well as providing a home for a variety of user groups. Our premises are used extensively.

Over the last year, we have seen a decrease in income and a significant increase in utility costs. These have resulted in us having to make changes to our staffing team in order to maintain financial sustainability. Following a redundancy process under the guidance of the Baptist Union, the trustees recommended to the church that two part-time staff members (caretaker/cleaner and office staff) were made redundant, and that we were not in a position to offer a permanent ministerial role to our Minister-in-Training, who was concluding her training with us.

As of March 2024, we have 1 ministerial staff (1 full-time), one part-time youth ministry leader and a part-time Office Manager, During 2023 our minister in training completed her training and moved on to lead a church of own. Our Children's worker also moved on during the summer of 2023 to a new role within a national charity.

The church has continued to develop meaningful community connections, and host a number of activities & organisations whose purpose is to improve the physical spiritual & physiological wellbeing of residents in east Newcastle. This includes a weekly food bank, benefits support, drop in café, coffee morning, bible studies, mental health support for teenagers, pre school toddler groups & other resource beside other groups who regularly use the premises.

We have seen growth within the church too, with ever increasing cultural diversity reflected in our regular worship & social activities, and increasingly within our leadership. We have seen a number of baptisms & new members and are excited to this trend developing, bringing with it creativity & enthusiasm.

Financial review

The Statement of Financial Activities on page 8 of these financial statements details all incoming and outgoing resources during the year. The Trustees consider the charity's affairs to be satisfactory. At 31<sup>st</sup> March 2024 a balance of £122,296 remains in the General Fund for Church use.

Reserves Policy

The Trustees have retained the reserves policy agreed during previous Financial Years. Free reserves are those unrestricted reserves not committed or invested in tangible fixed assets. The goal over the next few years will be to reach a minimum reserve equivalent to three months of expenditure cover, which is around £55,000. The balance at the end of the year was consistent with this goal.

Investment Policy

The Trustees have agreed an investment policy which is to gain maximum interest with minimum risk on money held on reserve, the balance of the accounts currently being such that no money is held in high risk investments.

Approved by the Board of Trustees on 9<sup>th</sup> January 2025 and authorised to sign on its behalf:



-----  
DP Tubby,  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATON BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 which are set out on pages 7 to 15.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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



Joanne Regan FCA  
Azets  
29th January 2025

Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

**HEATON BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Weekly offering		34005	-	-	34005	34676
Gift aid		136471	-	-	136471	151671
Income Tax Recovered		36404	-	-	36404	43261
Bank Interest	12	-	-	430	430	76
Designated	2	6948	-	-	6948	60345
Rents/lettings	3	3249	-	-	3249	4095
Other income	4	1056	-	2105	3161	4965
<b>Total Income</b>		<b>218133</b>	<b>-</b>	<b>2535</b>	<b>220668</b>	<b>299089</b>
<b>EXPENDITURE</b>						
Staff Costs	5	107202	-	-	107202	136695
Mission	6	33662	-	-	33662	26977
Upkeep of Church Buildings	7	56708	-	-	56708	33023
Giving to other organisations	8	898	-	-	898	2915
Other	9	4777	-	-	4777	1849
Administrative Support Cost	10	12878	-	-	12878	19846
Partnership Fund	11	2161	-	-	2161	16630
Toddlers Group		-	-	906	906	1425
<b>Total expenditure</b>		<b>218286</b>	<b>-</b>	<b>906</b>	<b>219192</b>	<b>239359</b>
Net income/(expenditure) before transfers		(153)		1629	1476	59729
Transfers		-	-	-	-	-
Fixed asset revaluation		-	-	-	-	-
Net movement in funds		(153)	-	1629	1476	59729
<b>Reconciliation of Funds</b>						
Funds brought forward		1844459	2165	1349101	3195725	3135996
<b>Funds carried forward</b>		<b>1844306</b>	<b>2165</b>	<b>1350730</b>	<b>3197201</b>	<b>3195725</b>

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Notes	£	2024	£	£	2023	£
<b>Fixed Assets</b>							
Tangible assets	13		3045296			3046544	
<b>Current assets</b>							
Cash at bank & in hand	14	108364			104199		
Prepayments & Accrued Income		51192			51407		
		-----			-----		
<b>Total current assets</b>			159556			155606	
<b>Creditors: amounts falling due within one year</b>	15	(7651)			(6425)		
		-----			-----		
<b>Net current assets</b>				151905			149181
<b>Creditors: amounts falling due after more than one year</b>				-			-
				-----			-----
<b>Net assets</b>				3197201			3195725
				=====			=====
<b>Funds</b>							
General Fund	17		122296			122449	
Revaluation Reserve	17		1722010			1722010	
Designated funds	17		2165			2165	
Restricted funds	17		1350730			1349101	
			-----			-----	
<b>Total funds</b>	17			3197201			3195725
				=====			=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 29th January 2025 and signed on its behalf by:



-----  
DP Tubby  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**1. Accounting Policies**

**Charity information**

Heaton Baptist Church is a registered charity in England and Wales. The registered office is Heaton Road, Newcastle upon Tyne, NE6 5HN.

**Accounting convention**

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Ireland" ("FRS102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

- a) All income becoming available to the charity during the year is recognised in the Statement of Financial Activities when they are receivable.
- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable, unless there are associated performance-related conditions, in which case the grants are recognised in line with the performance-related conditions.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. All expenditure is allocated to the particular activity to which that cost relates.
- d) Fixed assets are initially capitalised at cost. Land and buildings, which are all for charity use, are included in the accounts at deemed cost. Freehold land is not depreciated. The deemed cost of the freehold buildings less the estimated residual value is considered to be immaterial. This is kept under constant review by the trustees. Depreciation is recognised so as to write off the cost of the solar panels less their residual value over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Solar panels	25 years
- f) Pension costs – The charity makes contributions to a defined contributions scheme. The pension costs charged represents contributions payable to the scheme.
- g) Unrestricted funds are incoming resources receivable or generated by the charity for its objects without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds which have been allocated by the trustees for a particular purpose.
- i) Restricted funds are to be used for specific purposes laid down by the donor. Expenditure meeting these criteria is charged to the fund along with a fair allocation of management costs. The Building Project consists of gifts made to the Church by members and others, as agreed at Church meetings and grants from other organisations which can be used only for the Building Project.
- j) 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.
- k) The entity transitioned to FRS102 on 1<sup>st</sup> April 2015, there were no transitional adjustments required.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

<b>2. Designated Offerings and Givings</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Church Ministries & Internal Events	-	614
External Events/Mission & Special Offerings	480	3117
Youth & Children's Work	-	830
Various Grants	6468	30837
Solar Panels Giving	-	14947
Solar Panels Grant	-	10000
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>6948</b>	<b>60345</b>
	<hr/>	<hr/>

<b>3. Rents/lettings</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Hire of Church Buildings	3249	4095
	<hr/>	<hr/>
	<u><b>3249</b></u>	<u><b>4095</b></u>

**4. Other Income**

During a financial year, the Church will receive a number of gifts which are donations towards the costs for services that our members have used or to which they would like to donate.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Miscellaneous gifts/offerings	1056	1854
Maternity pay/NI refunds	-	950
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>1056</b>	<b>2804</b>
<b>Restricted Fund</b>		
HBC Toddlers Group	2105	2161
	<hr/>	<hr/>
	<u><b>3161</b></u>	<u><b>4965</b></u>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

<b>5. Staff Costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gross salaries	96185	109911
Social security costs	3142	4286
Pension costs	6520	10591
Other costs	1355	11907
	<hr/>	<hr/>
	107202	136695
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments of more than £60000 in either this year or last year.

	<b>2024</b>	<b>2023</b>
The average number of employees was:	4	5
	<hr/>	<hr/>

Included above are the following amounts in respect of trustees of the charity. The constitution permits the employment and remuneration of trustees for performance of other duties for the charity as described in brackets below.

	<b>Salary</b>	<b>Housing Allowance</b>	<b>Pension Expenses</b>		<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
D Tubby (Senior Minister)	34922	-	4197	384	39503	40382
A Innes (Assistant Minister)	18409	-	897	467	19773	35566
J Girling (Youth Director)	20894	-	733	365	21991	15125
H Rogers (Children's Worker)	5049	-	148	133	5330	17142
E Watts (Office Manager)	16912	-	534	-	17446	17851
L Fletcher (Comms/Admin Assistant)	-	-	-	-	-	8587
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	114196	-	8992	11195	134383	150442
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Dave Tubby was appointed as Senior Minister and began in August 2018. He is living in the Church Manse, wholly owned by the church, which was rented out during the period where no senior minister was in post. No sums were reimbursed to Trustees for their work as Trustees.

The Church pays pension contributions for its Senior Minister to the Baptist Ministers Pension Fund which was a final salary defined benefit scheme. It is not contracted out of the State second pension. As the scheme is a multi-employer scheme, it is not possible to identify the assets and liabilities which are attributable to the church. As it is in deficit, payments continue even with no senior minister in post. In accordance with UK GAAP the scheme is accounted for as a defined contribution scheme. This became on 1 January 2013 a Defined Contribution Scheme for future service into which the Church and Minister pay. The other members of staff also contribute to this pension scheme, with the matched church payments as per the scheme rules.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	<b>2024</b>	<b>2023</b>
<b>6. Mission</b>	<b>£</b>	<b>£</b>
Baptist Missionary Society(BMS)	7900	7900
Home mission Fund(HMF)	8000	8000
Junior Church/Creche/Youth Activities (Incl Romania)	1317	3376
Evangelism (Incl International Work)	2123	1574
Visiting Speakers	350	200
Worship/PA Equipment	3453	1070
Prayer	179	408
Short term bursaries	-	83
Grow Baby	123	151
Food Ministries	6825	3139
Internal events/General	3392	1076
	33662	26977
	33662	26977
<b>7. Upkeep of Church Buildings</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Manse (29 Ivymount Road)	5184	4645
Church Buildings	35205	11064
Gas Electricity and Water	4976	4687
Insurances	8916	5382
Maintenance and Repairs	1332	138
Replacements/Refurbishment	129	-
Health and safety	966	7107
Relief Caretaking/Cleaning and Materials		
	56708	33023
	56708	33023
<b>8. Giving to Other Organisations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
External Ministry Organisations	398	2415
Heaton Churches Together/Festival	500	500
	898	2915
	898	2915

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**9. Other**

	<b>2024</b>	<b>2023</b>
	£	£
Hardship Fund	183	50
Leaving Gifts	1763	1018
Catering	1668	713
Students	-	68
Miscellaneous-other	1163	-
	4777	1849
	4777	1849

**10. Administrative Support Costs**

	<b>2024</b>	<b>2023</b>
	£	£
Printing, computing, office supplies and postage	4274	11535
Telephones	2390	1636
Affiliation fees/ Leadership development	912	2857
Bank Charges	2854	1400
Independent Examiners Fee	1200	1170
Depreciation	1248	1248
	12878	19846
	12878	19846

**11. Partnership Fund**

	<b>2024</b>	<b>2023</b>
	£	£
Payments to Church Members working in missions abroad	2161	16630
Bank charges and sundry expenses	-	-
	2161	16630
	2161	16630

**12. Pearson Legacy**

During 2020 the church received a legacy from Dorothy and Mary Pearson. The use of it was not defined by the giver but it was agreed that any use would be decided case by case by the members and not treated as part of the General Fund. Therefore it has been treated as a Restricted Fund and held in the separate Deposit Account. Expenditure against this will be highlighted separately in future years.

	<b>2024</b>	<b>2023</b>
	£	£
Bank Interest	430	76
Transfers	-	-
	430	76
	430	76

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**13. Tangible Fixed Assets**

The tangible fixed assets relate to Freehold Land and Buildings at deemed cost (Church Buildings: Heaton Road/Mundella terrace £2714543 and Manse: 29 Ivymount Road £302049) and Solar Panels which are depreciated over their useful economic life.

	<b>Freehold Land and Buildings</b>	<b>Solar Panels</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
As 1 April 2023	3016592	31200	3047792
Additions	-	-	-
At 31 March 2024	<u>3016592</u>	<u>31200</u>	<u>3047792</u>
<b>Depreciation</b>			
As 1 April 2023	-	<b>1248</b>	<b>1248</b>
Charge for the year	-	1248	1248
At 31 March 2024	<u>-</u>	<u>2496</u>	<u>2496</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>3016592</u>	<u>28704</u>	<u>3045296</u>
At 31 March 2023	<u><u>3016592</u></u>	<u><u>29952</u></u>	<u><u>3046544</u></u>

**14. Cash at Bank**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Treasurer's (Current) Account	56675	53299
Deposit Account	40805	40375
Partnership Fund Account	-	-
Building Fund Account	8596	8596
HBC Toddlers Account	2288	1929
	<u>108364</u>	<u>104199</u>

**15. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	1200	1100
Other creditors	2195	3163
Deferred grants	2756	2162
	<u>6151</u>	<u>6425</u>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>16. Analysis of net assets between funds</b>			
Tangible fixed assets	1738417	1306879	3045296
Net current assets	108054	43851	151905
Creditors: amounts falling due after more than one year	-	-	-
	<u>1846471</u>	<u>1350730</u>	<u>3197201</u>

<b>17. Movement in funds</b>	<b>1st April</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Revaluation</b>	<b>31st March</b>
	<b>2023</b>					<b>2024</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	122449	218133	(218286)	-	-	122296
Property revaluation reserve	1722010	-	-	-	-	1722010
<b>Designated funds</b>						
Partnership Fund	2165	-	-	-	-	2165
	<u>1846624</u>	<u>218133</u>	<u>(218286)</u>	<u>-</u>	<u>-</u>	<u>1846471</u>
<b>Total unrestricted funds</b>						
<b>Restricted Funds</b>						
Building Fund	1306879	-	-	-	-	1306879
HBC Toddlers	1928	2105	(906)	-	-	3127
Pearson Legacy	40294	430	-	-	-	40724
	<u>1349101</u>	<u>2535</u>	<u>(906)</u>	<u>-</u>	<u>-</u>	<u>1350730</u>
<b>Total restricted funds</b>						
<b>Total funds</b>	<u>3195725</u>	<u>220668</u>	<u>(219192)</u>	<u>-</u>	<u>-</u>	<u>3197201</u>

**Designated Fund**

The designated fund is called the Partnership Fund and is used for supporting members of the Church in full time training or ministry.

**Restricted Funds**

The Building Project was completed in 2009. The loan payments and gifts received to pay for this project have been handled separately. The loans are now paid off in full but one member still pays into the fund. The income received by the Toddler group is also restricted and is managed by a dedicated group on behalf of the Church. During 2020 the Pearson Legacy was received by the Church and is treated as a restricted fund – see note 12 above.

**Transfers**

No transfers were made during the reporting period.

**HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE**

England & Wales - Charity number 1132252

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# Accounts

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**HEATON BAPTIST CHURCH**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Charity registered number 1132252**

**HEATON BAPTIST CHURCH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023**

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**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

The Trustees present their report together with the unaudited financial statements for the year ended 31<sup>st</sup> March 2023

**Reference and administrative information**

Charity name: Heaton Baptist Church  
Charity registration number: 1132252  
Registered office and operational address: Heaton Road  
Newcastle upon Tyne  
NE6 5HN

**Trustees**

Rev DP Tubby	*Elder (Senior Minister)
Mrs A Innes	Elder – term ended September 2023
Miss H O'Neill	Elder – term ended May 2023
Mrs SM Foster	*Elder
Mr P Smith	Elder – resigned March 2023
Mrs RJ Rai	*Elder – appointed May 2023
Mrs P Daniel	*Elder – appointed May 2023
Mr TK Howell	*Elder – appointed May 2023
Mrs K Dews	*Deacon
Mr P Tang	Deacon – term ended May 2023
Mr R Wallace	Deacon – term ended May 2023
Mr GG Sexton	*Deacon
Mr JP Bird	*Deacon
Mr TS Onions	*Deacon
Mr TJ Fletcher	*Deacon – appointed May 2023
Mr JP Kenyon	*Deacon – appointed May 2023, resigned December 2023

\* = Current trustee

**Independent Examiner**

Joanne Regan FCA, Azets, 32 Brenkley Way, Blezard Business Park,  
Seaton Burn, Newcastle upon Tyne NE13 6DS

**Bankers**

Lloyds TSB plc, Grey Street, Newcastle upon Tyne.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Structure, Governance and Management**

Governing document

The organisation is a charity, governed under a constitution adopted on 1<sup>st</sup> August 2009. The charity registered on 22<sup>nd</sup> October 2009, having previously been an excepted charity.

Recruitment and appointment of the Trustees

Names are brought to the Church members. A quorum of 20% of church members is required to take part in the vote. Confirmation is by secret ballot with at least two thirds of the members voting in favour of the appointment.

Elders and deacons serve for a period of three years, after which they can apply for re-election if they wish.

Trustee Induction and Training

Before appointment potential trustees are supplied with up to date financial information and other documents such as the most recent accounts and a copy of the constitution.

Risk management

The trustees have examined the major risks which could affect the charity as a whole and have developed and implemented procedures to minimise these risks as far as possible. Risks identified by the trustees include child protection issues, health and safety aspects associated with the church premises and activities, fire safety, GDPR, cyber security, insurance, and other legislative compliance. Risk management is a proactive activity developing with the growth of the charity.

Following the completion of the new Building Project in 2010, a revised governance structure was adopted with the appointment of the 'The Buildings Management Group' (BMG), now called the Buildings Advisory Group (BAG). The BAG ensures appropriate inspection and maintenance arrangements are in place for key assets and equipment. Risk assessments are carried on key activities and appropriate safeguards introduced where necessary. A 'health and safety' culture is in place and encouraged amongst all internal and external users of the premises.

Organisational Structure

The trustees are responsible for administering the church and for its strategic direction. The day to day running of the church building is delegated to the Office Manager.

Related parties

The church does not have any related parties other than the trustees and their immediate families.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**Objectives, activities, achievements and performance**

Objectives of the Charity

Heaton Baptist Church is a vibrant family church that seeks to live out and share the Christian faith across its sphere of influence and beyond its walls. Its current focus is to develop its goal of "Growing as healthy disciples of Jesus".

The mission statement of Heaton Baptist Church is: 'Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ'. We have five, established core values which determine how we seek to live out our faith, namely being: Christ-centred, discipling, generous, missional and welcoming.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Activities and achievements during the year

Heaton Baptist Church is a welcoming and inclusive church that hosts a range of activities that are part of our mission as well as providing a home for a variety of user groups. Our premises are used extensively.

Over the last year, we have seen a decrease in income and a significant increase in utility costs. These have resulted in us having to make changes to our staffing team in order to maintain financial sustainability. Following a redundancy process under the guidance of the Baptist Union, the trustees recommended to the church that two part-time staff members (caretaker/cleaner and office staff) were made redundant, and that we were not in a position to offer a permanent ministerial role to our Minister-in-Training, who was concluding her training with us.

In October 2022, the membership voted to approve these changes alongside other recommendations from the trustees to trim our expenditure accordingly.

As of March 2023, we have 2 ministerial staff (1 full-time, 1 part-time, whose term is due to conclude at the end of her training in July 2023), one part-time youth ministry leader and a part-time Office Manager.

We have begun to seek grant funding from a number of sources for some of our community work, and have been successful in raising funds to put in place solar panels, to mitigate against the rising utility costs. This has been able to happen because of the generosity of our membership, alongside the success of some significant grant applications. The solar panels were installed in January 2023.

The church has also been increasingly involved in a number of practical community responses to the cost-of-living crisis, and the building is used daily by a vast number of community groups providing support to those in need in the East of Newcastle. This includes a foodbank, cookery course, benefits support, drop-in café, coffee morning, mental health support for teenagers, pre-school toddler group and other resources besides. Other groups also regularly use the premises.

Financial review

The Statement of Financial Activities on page 6 of these financial statements details all incoming and outgoing resources during the year. The Trustees consider the charity's affairs to be satisfactory. At 31<sup>st</sup> March 2023 a balance of £92,497 remains in the General Fund for Church use.

### Reserves Policy

The Trustees have retained the reserves policy agreed during previous Financial Years. Free reserves are those unrestricted reserves not committed or invested in tangible fixed assets. The goal over the next few years will be to reach a minimum reserve equivalent to three months of expenditure cover, which is around £65,000. The balance at the end of the year was consistent with this goal.

### Investment Policy

The Trustees have agreed an investment policy which is to gain maximum interest with minimum risk on money held on reserve, the balance of the accounts currently being such that no money is held in high risk investments.

Approved by the Board of Trustees on 31<sup>st</sup> January 2024 and authorised to sign on its behalf:



-----  
DP Tubby,  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATON BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 7 to 15.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

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



Joanne Regan FCA  
Azets  
31<sup>st</sup> January 2024

32 Brenkley Way  
Blezard Business Park  
Seaton Burn  
Newcastle upon Tyne  
NE13 6DS

**HEATON BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Weekly offering		34469	27	180	34676	15535
Gift aid		151671	-	-	151671	159138
Income Tax Recovered		43261	-	-	43261	56225
Bank Interest	12	-	-	76	76	4
Designated	2	60345	-	-	60345	3577
Rents/lettings	3	4095	-	-	4095	3753
Other income	4	2804	-	2161	4965	10295
<b>Total Income</b>		<b>296645</b>	<b>27</b>	<b>2417</b>	<b>299089</b>	<b>248527</b>
<b>EXPENDITURE</b>						
Staff Costs	5	136695	-	-	136695	158658
Mission	6	26977	-	-	26977	24528
Upkeep of Church Buildings	7	33023	-	-	33023	52261
Giving to other organisations	8	2915	-	-	2915	6852
Other	9	1849	-	-	1849	1669
Administrative Support Cost	10	19846	-	-	19846	10029
Partnership Fund	11	16630	-	-	16630	21052
Toddlers Group		-	-	1425	1425	1136
<b>Total expenditure</b>		<b>237934</b>	<b>-</b>	<b>1425</b>	<b>239359</b>	<b>276186</b>
Net income/(expenditure) before transfers		58710	27	992	59729	(27658)
Transfers		5630	(5630)	-	-	-
Fixed asset revaluation		-	-	-	-	-
Net movement in funds		64340	(5603)	992	59729	(27658)
<b>Reconciliation of Funds</b>						
Funds brought forward		1780119	7768	1348109	3135996	3163654
<b>Funds carried forward</b>		<b>1844459</b>	<b>2165</b>	<b>1349101</b>	<b>3195725</b>	<b>3135996</b>

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Notes	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Tangible assets	13		3046544		3016592
<b>Current assets</b>					
Cash at bank & in hand	14	104199		81156	
Prepayments & Accrued Income		51407		39298	
		-----		-----	
<b>Total current assets</b>		155606		120454	
<b>Creditors: amounts falling due within one year</b>	15	(6425)		(1050)	
		-----		-----	
<b>Net current assets</b>			149181		119404
<b>Creditors: amounts falling due after more than one year</b>			-		-
			-----		-----
<b>Net assets</b>			3195725		3135996
			=====		=====
<b>Funds</b>					
General Fund	17		122449		58109
Revaluation Reserve	17		1722010		1722010
Designated funds	17		2165		7768
Restricted funds	17		1349101		1348109
			-----		-----
<b>Total funds</b>	17		3195725		3135996
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on 31<sup>st</sup> January 2024 and signed on its behalf by:



-----  
DP Tubby  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**1. Accounting Policies**

**Charity information**

Heaton Baptist Church is a registered charity in England and Wales. The registered office is Heaton Road, Newcastle upon Tyne, NE6 5HN.

**Accounting convention**

These accounts have been prepared in accordance with FRS102 “The Financial Reporting Standard applicable in the UK and Ireland” (“FRS102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

- a) All income becoming available to the charity during the year is recognised in the Statement of Financial Activities when they are receivable.
- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. All expenditure is allocated to the particular activity to which that cost relates.
- d) Fixed assets are initially capitalised at cost. Land and buildings, which are all for charity use, are included in the accounts at deemed cost. Freehold land is not depreciated. The deemed cost of the freehold buildings less the estimated residual value is considered to be immaterial. This is kept under constant review by the trustees. Depreciation is recognised so as to write off the cost of the solar panels less their residual value over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Solar panels	25 years
- f) Pension costs – The charity makes contributions to a defined contributions scheme. The pension costs charged represents contributions payable to the scheme.
- g) Unrestricted funds are incoming resources receivable or generated by the charity for its objects without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds which have been allocated by the trustees for a particular purpose.
- i) Restricted funds are to be used for specific purposes laid down by the donor. Expenditure meeting these criteria is charged to the fund along with a fair allocation of management costs. The Building Project consists of gifts made to the Church by members and others, as agreed at Church meetings and grants from other organisations which can be used only for the Building Project.
- j) 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.
- k) The entity transitioned to FRS102 on 1<sup>st</sup> April 2015, there were no transitional adjustments required.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

<b>2. Designated Offerings and Givings</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Church Ministries & Internal Events	614	1592
External Events/Mission & Special Offerings	3117	1955
Youth & Children's Work	830	30
Various Grants	30837	-
Solar Panels Giving	14947	-
Solar Panels Grant	10000	-
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>60345</b>	<b>3577</b>
	<hr/>	<hr/>

<b>3. Rents/lettings</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Hire of Church Buildings	4095	3753
	<hr/>	<hr/>
	<u>4095</u>	<u>3753</u>

**4. Other Income**

During a financial year, the Church will receive a number of gifts which are donations towards the costs for services that our members have used or to which they would like to donate.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Miscellaneous gifts/offerings	1854	5280
Maternity pay/NI refunds	950	4000
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>2804</b>	<b>9280</b>
<b>Restricted Fund</b>		
HBC Toddlers Group	2161	1015
	<hr/>	<hr/>
	<u>4965</u>	<u>10295</u>
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

<b>5. Staff Costs</b>	<b>2023</b> £	<b>2022</b> £
Gross salaries	109911	119603
Social security costs	4286	9120
Pension costs	10591	14093
Other costs	11907	15842
	136695	158658
	136695	158658

No employee received emoluments of more than £60000 in either this year or last year.

	<b>2023</b>	<b>2022</b>
The average number of employees was:	5	7
	5	7

Included above are the following amounts in respect of trustees of the charity. The constitution permits the employment and remuneration of trustees for performance of other duties for the charity as described in brackets below.

	<b>Salary</b> £	<b>Housing Allowance</b> £	<b>Pension Expenses</b> £	<b>£</b>	<b>Total 2023</b> £	<b>Total 2022</b> £
D Tubby (Senior Minister)	35438	-	4030	914	40382	41111
A Innes (Assistant Minister)	24124	-	2323	9119	35566	39800
A Girling (Youth Director)	13665	-	650	810	15125	22401
H Rogers (Children's Worker)	16010	-	780	352	17142	18044
E Watts (Office Manager)	16766	-	815	-	17581	17952
L Fletcher (Comms/Admin Assistant)	8193	-	394	-	8587	11134
	114196	-	8992	11195	134383	150442
<b>Total</b>	114196	-	8992	11195	134383	150442

Dave Tubby was appointed as Senior Minister and began in August 2018. He is living in the Church Manse, wholly owned by the church, which was rented out during the period where no senior minister was in post. No sums were reimbursed to Trustees for their work as Trustees.

The Church pays pension contributions for its Senior Minister to the Baptist Ministers Pension Fund which was a final salary defined benefit scheme. It is not contracted out of the State second pension. As the scheme is a multi-employer scheme, it is not possible to identify the assets and liabilities which are attributable to the church. As it is in deficit, payments continue even with no senior minister in post. In accordance with UK GAAP the scheme is accounted for as a defined contribution scheme. This became on 1 January 2013 a Defined Contribution Scheme for future service into which the Church and Minister pay. The other members of staff also contribute to this pension scheme, with the matched church payments as per the scheme rules.

**HEATON BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>6. Mission</b>		
Baptist Missionary Society(BMS)	7900	7900
Home mission Fund(HMF)	8000	8000
Junior Church/Creche/Youth Activities (Incl Romania)	3376	2540
Evangelism (Incl International Work)	1574	422
Visiting Speakers	200	550
Worship/PA Equipment	1070	2334
Prayer	408	471
Short term bursaries	83	-
Grow Baby	151	-
Food Ministries	3139	-
Internal events/General	1076	2311
	<hr/>	<hr/>
	26977	24528
	<hr/> <hr/>	<hr/> <hr/>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>7. Upkeep of Church Buildings</b>		
Manse (29 Ivymount Road)	4645	10821
Church Buildings		
Gas Electricity and Water	11064	8781
Insurances	4687	5502
Maintenance and Repairs	5382	13264
Replacements/Refurbishment	138	2036
Health and safety	-	424
Relief Caretaking/Cleaning and Materials	7107	11433
	<hr/>	<hr/>
	33023	52261
	<hr/> <hr/>	<hr/> <hr/>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>8. Giving to Other Organisations</b>		
External Ministry Organisations	2415	6712
Heaton Churches Together/Festival	500	140
	<hr/>	<hr/>
	2915	6852
	<hr/> <hr/>	<hr/> <hr/>

**HEATON BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**9. Other**

	<b>2023</b>	<b>2022</b>
	£	£
Hardship Fund	50	121
Leaving Gifts	1018	816
Catering	713	732
Students	68	-
	<hr/>	<hr/>
	1849	1669
	<hr/> <hr/>	<hr/> <hr/>

**10. Administrative Support Costs**

	<b>2023</b>	<b>2022</b>
	£	£
Printing, computing, office supplies and postage	11535	2484
Telephones	1636	1652
Affiliation fees/ Leadership development	2857	3907
Bank Charges	1400	906
Independent Examiners Fee	1170	1080
Depreciation	1248	-
	<hr/>	<hr/>
	19846	10029
	<hr/> <hr/>	<hr/> <hr/>

**11. Partnership Fund**

	<b>2023</b>	<b>2022</b>
	£	£
Payments to Church Members working in missions abroad	16630	21025
Bank charges and sundry expenses	-	27
	<hr/>	<hr/>
	16630	21052
	<hr/> <hr/>	<hr/> <hr/>

**12. Pearson Legacy**

During 2020 the church received a legacy from Dorothy and Mary Pearson. The use of it was not defined by the giver but it was agreed that any use would be decided case by case by the members and not treated as part of the General Fund. Therefore it has been treated as a Restricted Fund and held in the separate Deposit Account. Expenditure against this will be highlighted separately in future years.

	<b>2023</b>	<b>2022</b>
	£	£
Bank Interest	76	4
Transfers	-	(3000)
	<hr/>	<hr/>
	76	(2996)
	<hr/> <hr/>	<hr/> <hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

**13. Tangible Fixed Assets**

The tangible fixed assets relate to Freehold Land and Buildings at deemed cost (Church Buildings: Heaton Road/Mundella terrace £2714543 and Manse: 29 Ivymount Road £302049) and Solar Panels which are depreciated over their useful economic life.

	<b>Freehold Land and Buildings</b>	<b>Solar Panels</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>
As 1 April 2022	3016592	-	3016592
Additions	-	31200	31200
At 31 March 2023	<u>3016592</u>	<u>31200</u>	<u>3047792</u>
<b>Depreciation</b>			
As 1 April 2022	-	-	-
Charge for the year	-	1248	1248
At 31 March 2023	<u>-</u>	<u>1248</u>	<u>1248</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>3016592</u>	<u>29952</u>	<u>3046544</u>
At 31 March 2022	<u><u>3016592</u></u>	<u><u>-</u></u>	<u><u>3016592</u></u>

**14. Cash at Bank**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Treasurer's (Current) Account	53299	25646
Deposit Account	40375	40298
Partnership Fund Account	-	5603
Building Fund Account	8596	8416
HBC Toddlers Account	1929	1193
	<u>104199</u>	<u>81156</u>

**15. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	1100	1050
Other creditors	5325	-
	<u>6425</u>	<u>1050</u>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2023**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>16. Analysis of net assets between funds</b>			
Tangible fixed assets	1722010	1324534	3046544
Net current assets	124614	24566	149181
Creditors: amounts falling due after more than one year	-	-	-
	-----	-----	-----
	1846624	1349100	3195725
	=====	=====	=====

<b>17. Movement in funds</b>	<b>1st April</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Revaluation</b>	<b>31st March</b>
	<b>2022</b>					<b>2023</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	58109	296644	(237934)	5630	-	122449
Property revaluation reserve	1722010	-	-	-	-	1722010
<b>Designated funds</b>						
Partnership Fund	7768	27	-	(5630)	-	2165
	-----	-----	-----	-----	-----	-----
<b>Total unrestricted funds</b>	1787887	296671	(237934)	-	-	1846624
	-----	-----	-----	-----	-----	-----
<b>Restricted Funds</b>						
Building Fund	1306699	180	-	-	-	1306879
HBC Toddlers	1192	2161	(1425)	-	-	1928
Pearson Legacy	40218	76	-	-	-	40294
	-----	-----	-----	-----	-----	-----
<b>Total restricted funds</b>	1348109	2417	(1425)	-	-	1349101
	-----	-----	-----	-----	-----	-----
<b>Total funds</b>	3135996	299088	(239359)	-	-	3195725
	=====	=====	=====	=====	=====	=====

**Designated Fund**

The designated fund is called the Partnership Fund and is used for supporting members of the Church in full time training or ministry. It has a separate bank account and is administered by 3 trustees who are members of the church and are voted into that role.

**Restricted Funds**

The Building Project was completed in 2009. The loan payments and gifts received to pay for this project have been handled separately. The loans are now paid off in full but one member still pays into the fund. The income received by the Toddler group is also restricted and is managed by a dedicated group on behalf of the Church. During 2020 the Pearson Legacy was received by the Church and is treated as a restricted fund – see note 12 above.

**Transfers**

During the year £5630 was transferred from the Partnership Fund to the General Fund.

**HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE**

England & Wales - Charity number 1132252

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# Accounts

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**HEATON BAPTIST CHURCH**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Charity registered number 1132252**

**HEATON BAPTIST CHURCH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

The Trustees present their report together with the unaudited financial statements for the year ended 31<sup>st</sup> March 2022

**Reference and administrative information**

Charity name: Heaton Baptist Church  
Charity registration number: 1132252  
Registered office and operational address: Heaton Road  
Newcastle upon Tyne  
NE6 5HN

**Trustees**

Rev D Tubby	*Elder	(Senior Minister)
Mrs A Innes	*Elder	
Prof R Taylor	Elder	– resigned May 2022
Miss H O'Neill	*Elder	
Mrs A Girling	Elder	– resigned May 2022
Mrs SM Foster	*Elder	
Mr P Smith	*Elder	– appointed May 2022
Mr R Bird	Deacon	– resigned May 2022
Mr P Tang	*Deacon	
Mr R Wallace	*Deacon	
Mr M Stobbs	Deacon	– resigned June 2022
Ms F Varley	Deacon	– resigned May 2022
Miss H Wilkin	Deacon	– resigned May 2022
Mr G Sexton	*Deacon	
Mr JP Bird	*Deacon	– appointed May 2022
Mr T Onions	*Deacon	– appointed May 2022

\* = Current trustee

**Independent Examiner**

Mr J Gresham, Azets, New Garth House, Upper Garth Gardens, Guisborough, TS14 6HA.

**Bankers**

Lloyds TSB plc, Grey Street, Newcastle upon Tyne.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Structure, Governance and Management**

Governing document

The organisation is a charity, governed under a constitution adopted on 1<sup>st</sup> August 2009. The charity registered on 22<sup>nd</sup> October 2009, having previously been an excepted charity.

Recruitment and appointment of the Trustees

Names are brought to the Church members. A quorum of 20% of church members is required to take part in the vote. Confirmation is by secret ballot with at least two thirds of the members voting in favour of the appointment.

Elders and deacons serve for a period of three years, after which they can apply for re-election if they wish.

Trustee Induction and Training

Before appointment potential trustees are supplied with up to date financial information and other documents such as the most recent accounts and a copy of the constitution.

Risk management

The trustees have examined the major risks which could affect the charity as a whole and have developed and implemented procedures to minimise these risks as far as possible. Risks identified by the trustees include child protection issues, health and safety aspects associated with the church premises and activities, fire safety, insurance and other legislative compliance. Risk management is a proactive activity developing with the growth of the charity.

Following the completion of the new Building Project in 2010, a revised governance structure was adopted with the appointment of the 'The Buildings Management Group' (BMG), now called the Buildings Advisory Group (BAG). The BAG ensures appropriate inspection and maintenance arrangements are in place for key assets and equipment. Risk assessments are carried on key activities and appropriate safeguards introduced where necessary. A 'health and safety' culture is being developed and encouraged amongst all internal and external users of the premises.

Organisational Structure

The trustees are responsible for administering the church and for its strategic direction. The day to day running of the church building is delegated to the Office Manager.

Related parties

The church does not have any related parties other than the trustees and their immediate families.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**Objectives, activities, achievements and performance**

Objectives of the Charity

Heaton Baptist Church is a vibrant family church that seeks to live out and share the Christian faith across its sphere of influence and beyond its walls. Its current focus is to develop its goal of "Growing as healthy disciples of Jesus".

The mission statement of Heaton Baptist Church is: 'Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ'. In 2022, we established five core values which determine how we seek to live out our faith, namely being: Christ-centred, discipling, generous, missional and welcoming.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Activities and achievements during the year

Heaton Baptist Church is a welcoming and inclusive church that hosts a range of activities that are part of our mission as well as providing a home for a variety of user groups. Our premises are used extensively.

There have been a number of changes during our recovery from Covid. The Partnership Fund, co-ordinated by three church-elected trustees and which sought to support those involved in ministry within the church, formally closed. The trustees subsequently developed a new structure, co-ordinated through representatives from the leadership, to support missional activity, both local and further afield.

The trustees also established that each trustee would oversee an area of ministry within the church. There are currently 2 ministerial staff (1 full-time, 1 part-time), a part-time youth ministry leader, a part-time children's ministry leader, 2 part-time office staff and a cleaner.

The church has been involved in a variety of practical community responses during Covid, and has also developed a new, online presence in that time. We host the local foodbank on a weekly basis, as well as providing a free, regular community café.

Financial review

The Statement of Financial Activities on page 6 of these financial statements details all incoming and outgoing resources during the year. The Trustees consider the charity's affairs to be satisfactory. At 31<sup>st</sup> March 2022 a balance of £58,109 remains in the General Fund for Church use.

Reserves Policy

The Trustees have retained the reserves policy agreed during previous Financial Years. Free reserves are those unrestricted reserves not committed or invested in tangible fixed assets. The goal over the next few years will be to reach a minimum reserve equivalent to three months of expenditure cover, which is around £58,109. The balance at the end of the year was consistent with this goal.

Investment Policy

The Trustees have agreed an investment policy which is to gain maximum interest with minimum risk on money held on reserve, the balance of the accounts currently being such that no money is held in high risk investments.

Approved by the Board of Trustees on 31<sup>st</sup> January 2023 and authorised to sign on its behalf:



-----  
DP Tubby,  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATON BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2022 which are set out on pages 7 to 15.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Mr J Gresham FCCA  
Azets  
31<sup>st</sup> January 2023

New Garth House  
Upper Garth Gardens  
Guisborough  
TS14 6HA

**HEATON BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Weekly offering		14745	440	350	15535	14140
Gift aid		159138	-	-	159138	173511
Income Tax Recovered		56225	-	-	56225	44709
Bank Interest	12	-	-	4	4	2
Designated	2	3577	-	-	3577	15382
Rents/lettings	3	3753	-	-	3753	1198
Other income	4,12	9280	-	1015	10295	51515
<b>Total Income</b>		<b>246718</b>	<b>440</b>	<b>1369</b>	<b>248527</b>	<b>300457</b>
<b>EXPENDITURE</b>						
Staff Costs	5	158658	-	-	158658	139534
Mission	6	24528	-	-	24528	36355
Upkeep of Church Buildings	7	52261	-	-	52261	39724
Giving to other organisations	8	6852	-	-	6852	3482
Other	9	1669	-	-	1669	1562
Administrative Support Cost	10	10029	-	-	10029	10153
Partnership Fund	11	-	21052	-	21052	18894
Toddlers Group		-	-	1136	1136	711
<b>Total expenditure</b>		<b>253997</b>	<b>21052</b>	<b>1136</b>	<b>276185</b>	<b>250415</b>
Net income/(expenditure) before transfers		(7279)	(20612)	233	(27658)	50042
Transfers		(15988)	18988	(3000)	-	-
Fixed asset revaluation		-	-	-	-	-
Net movement in funds		(23267)	(1624)	(2767)	(27658)	50042
<b>Reconciliation of Funds</b>						
Funds brought forward		1803386	9392	1350876	3163654	3113612
<b>Funds carried forward</b>		<b>1780119</b>	<b>7768</b>	<b>1348109</b>	<b>3135996</b>	<b>3163654</b>

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	£	2022	£	£	2021	£
<b>Fixed Assets</b>							
Tangible assets	13		3016592			3016592	
<b>Current assets</b>							
Cash at bank & in hand	14	81156			126554		
Prepayments & Accrued Income		39298			21528		
		-----			-----		
<b>Total current assets</b>			120454		148082		
<b>Creditors: amounts falling due within one year</b>	14		(1050)		(1020)		
			-----		-----		
<b>Net current assets</b>				119404		147062	
<b>Creditors: amounts falling due after more than one year</b>	15			-		-	
				-----		-----	
<b>Net assets</b>				3135996		3163654	
				=====		=====	
<b>Funds</b>							
General Fund	17		58109			81376	
Revaluation Reserve	17		1722010			1722010	
Designated funds	17		7768			9392	
Restricted funds	17		1348109			1350876	
				-----		-----	
<b>Total funds</b>	17			3135996		3163654	
				=====		=====	

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board of Trustees on 31<sup>st</sup> January 2023 and signed on its behalf by:



-----  
DP Tubby  
Trustee

The notes on pages 9 to 15 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**1. Accounting Policies**

**Charity information**

Heaton Baptist Church is a registered charity in England and Wales. The registered office is Heaton Road, Newcastle upon Tyne, NE6 5HN.

**Accounting convention**

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Ireland" ("FRS102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

- a) All income becoming available to the charity during the year is recognised in the Statement of Financial Activities when they are receivable.
- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. All expenditure is allocated to the particular activity to which that cost relates.
- d) Fixed assets are initially capitalised at cost. Land and buildings, which are all for charity use, are included in the accounts at deemed cost. Freehold land is not depreciated. The deemed cost of the freehold buildings less the estimated residual value is considered to be immaterial and for this reason no provision for depreciation is made in these accounts. This is kept under constant review by the trustees.
- f) Pension costs – The charity makes contributions to a defined contributions scheme. The pension costs charged represents contributions payable to the scheme.
- g) Unrestricted funds are incoming resources receivable or generated by the charity for its objects without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds which have been allocated by the trustees for a particular purpose.
- i) Restricted funds are to be used for specific purposes laid down by the donor. Expenditure meeting these criteria is charged to the fund along with a fair allocation of management costs. The Building Project consists of gifts made to the Church by members and others, as agreed at Church meetings and grants from other organisations which can be used only for the Building Project.
- j) 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.
- k) The entity transitioned to FRS102 on 1<sup>st</sup> April 2015, there were no transitional adjustments required.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

<b>2. Designated Offerings and Givings</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Church Ministries & Internal Events	1592	13620
External Events/Mission & Special Offerings	1955	1747
Youth & Children's Work	30	15
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>3577</b>	<b>15832</b>
	<hr/>	<hr/>

<b>3. Rents/lettings</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Hire of Manse	-	-
Hire of Church Buildings	3753	1198
	<hr/>	<hr/>
	<u>3753</u>	<u>1198</u>

**4. Other Income**

During a financial year, the Church will receive a number of gifts which are donations towards the costs for services that our members have used or to which they would like to donate.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Miscellaneous gifts/offerings	5280	4303
Telephone, photocopying, postages	-	-
Maternity pay/NI refunds	4000	4000
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>9280</b>	<b>8303</b>
<b>Restricted Fund</b>		
HBC Toddlers Group	1015	0
	<hr/>	<hr/>
	<u>10295</u>	<u>8303</u>
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

<b>5. Staff Costs</b>	<b>2022</b> £	<b>2021</b> £
Gross salaries	119603	112273
Social security costs	9120	8994
Pension costs	14093	12125
Other costs	15842	6142
	158658	139534
	158658	139534

No employee received emoluments of more than £60000 in either this year or last year.

	<b>2022</b>	<b>2021</b>
The average number of employees was:	7	6
	7	6
	7	6

Included above are the following amounts in respect of trustees of the charity. The constitution permits the employment and remuneration of trustees for performance of other duties for the charity as described in brackets below.

	<b>Salary</b>	<b>Housing Allowance</b>	<b>Pension Expenses</b>		<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£	£	£
D Tubby (Senior Minister)	36137	-	3911	1063	41111	39292
A Innes (Assistant Minister)	24898	-	2295	12607	39800	30277
A Girling (Youth Director)	20359	-	937	1105	22401	27373
H Rogers (Children's Worker)	16321	-	771	952	18044	14952
E Watts (Office Manager)	17145	-	807	-	17952	17530
L Fletcher (Comms/Admin Assistant)	10614	-	520	-	11134	5945
	125474	-	9241	15727	150442	135369
<b>Total</b>	125474	-	9241	15727	150442	135369

Dave Tubby was appointed as Senior Minister and began in August 2018. He is living in the Church Manse, wholly owned by the church, which was rented out during the period where no senior minister was in post. No sums were reimbursed to Trustees for their work as Trustees.

The Church pays pension contributions for its Senior Minister to the Baptist Ministers Pension Fund which was a final salary defined benefit scheme. It is not contracted out of the State second pension. As the scheme is a multi-employer scheme, it is not possible to identify the assets and liabilities which are attributable to the church. As it is in deficit, payments continue even with no senior minister in post. In accordance with UK GAAP the scheme is accounted for as a defined contribution scheme. This became on 1 January 2013 a Defined Contribution Scheme for future service into which the Church and Minister pay. The other members of staff also contribute to this pension scheme, with the matched church payments as per the scheme rules.

**HEATON BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<b>2022</b>	<b>2021</b>
<b>6. Mission</b>	<b>£</b>	<b>£</b>
Baptist Missionary Society(BMS)	7900	7900
Home mission Fund(HMF)	8000	8000
Junior Church/Creche/Youth Activities (Incl Romania)	2540	2212
Evangelism (Incl International Work)	422	505
Visiting Speakers	550	315
Worship/PA Equipment	2334	15645
Prayer	471	19
Meeting Point	-	5
Short term bursaries	-	-
External events	-	-
Freshstreams	-	330
Conferences (not incl Freshstreams)	-	-
Internal events/General	2311	1424
	<hr/>	<hr/>
	24528	36355
	<hr/> <hr/>	<hr/> <hr/>
	<b>2022</b>	<b>2021</b>
<b>7. Upkeep of Church Buildings</b>	<b>£</b>	<b>£</b>
Manse (29 Ivymount Road)	10821	4918
Church Buildings		
Gas Electricity and Water	8781	7699
Insurances	5502	3950
Maintenance and Repairs	13264	11326
Replacements/Refurbishment	2036	200
Health and safety	424	-
Relief Caretaking/Cleaning and Materials	11433	11631
	<hr/>	<hr/>
	52261	39724
	<hr/> <hr/>	<hr/> <hr/>
	<b>2022</b>	<b>2021</b>
<b>8. Giving to Other Organisations</b>	<b>£</b>	<b>£</b>
External Ministry Organisations	6712	3470
Heaton Churches Together/Festival	140	12
	<hr/>	<hr/>
	6852	3482
	<hr/> <hr/>	<hr/> <hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**9. Other**

	<b>2022</b>	<b>2021</b>
	£	£
Hardship Fund	121	960
Leaving Gifts	816	369
Catering	732	118
Miscellaneous-other	-	-
Students	-	115
	1669	1562
	1669	1562

**10. Administrative Support Costs**

	<b>2022</b>	<b>2021</b>
	£	£
Printing, computing, office supplies and postage	2484	5600
Telephones	1652	1804
Affiliation fees/ Leadership development	3907	1222
Bank Charges	906	507
Independent Examiners Fee	1080	1020
	10029	10153
	10029	10153

**11. Partnership Fund**

	<b>2022</b>	<b>2021</b>
	£	£
Payments to Church Members working in missions abroad	21025	18894
Bank charges and sundry expenses	27	-
	21052	18894
	21052	18894

**12. Pearson Legacy**

During 2020 the church received a legacy from Dorothy and Mary Pearson. The use of it was not defined by the giver but it was agreed that any use would be decide case by case by the members and not treated as part of the General Fund. Therefore it has been treated as a Restricted Fund and held in the separate Deposit Account. Expenditure against this will be highlighted separately in future years.

	<b>2022</b>	<b>2021</b>
	£	£
Legacy payment	0	43212
Bank Interest	4	2
Transfers	(3000)	-
	(2996)	43214
	(2996)	43214

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**13. Tangible Fixed Assets**

The tangible fixed assets relate entirely to Freehold Land and Buildings at deemed cost.

	<b>2022</b>	<b>2021</b>
	£	£
<b>At deemed cost</b>		
Church Buildings (Heaton Road/Mundella terrace)	2714543	2714543
Manse (29 Ivymount Road)	302049	302049
	<hr/>	<hr/>
	3016592	3016592
	<hr/>	<hr/>

**14. Cash at Bank**

	<b>2022</b>	<b>2021</b>
	£	£
Treasurer's (Current) Account	25646	66653
Deposit Account	40298	43294
Partnership Fund Account	5603	7227
Building Fund Account	8416	8066
HBC Toddlers Account	1193	1314
	<hr/>	<hr/>
	81156	126554
	<hr/>	<hr/>

**15. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Other creditors and accruals	1050	1020
	<hr/>	<hr/>
	1050	1020
	<hr/>	<hr/>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
<b>16. Analysis of net assets between funds</b>			
Tangible fixed assets	1722010	1294582	3016592
Net current assets	65877	53527	119404
Creditors: amounts falling due after more than one year	-	-	-
	<hr/>	<hr/>	<hr/>
	1787887	1348109	3135996
	<hr/>	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2022**

<b>17. Movement in funds</b>	<b>1st April</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Revaluation</b>	<b>31st March</b>
	<b>2021</b>					<b>2022</b>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General funds	81376	246718	(253997)	(15988)	-	58109
Property revaluation reserve	1722010	-	-	-	-	1722010
<b>Designated funds</b>						
Partnership Fund	9392	440	(21052)	18988	-	7768
<b>Total unrestricted funds</b>	<u>1812778</u>	<u>247158</u>	<u>(275049)</u>	<u>3000</u>	<u>-</u>	<u>1787887</u>
<b>Restricted Funds</b>						
Building Fund	1306349	350	-	-	-	1306699
HBC Toddlers	1313	1015	(1136)	-	-	1192
Pearson Legacy	43214	4	-	(3000)	-	40218
<b>Total restricted funds</b>	<u>1350876</u>	<u>1369</u>	<u>(1136)</u>	<u>(3000)</u>	<u>-</u>	<u>1348109</u>
<b>Total funds</b>	<u><u>3163654</u></u>	<u><u>248527</u></u>	<u><u>(276185)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3135996</u></u>

**Designated Fund**

The designated fund is called the Partnership Fund and is used for supporting members of the Church in full time training or ministry. It has a separate bank account and is administered by 3 trustees who are members of the church and are voted into that role.

**Restricted Funds**

The Building Project was completed in 2009. The loan payments and gifts received to pay for this project have been handled separately. The loans are now paid off in full but two members still pay into the fund. The income received by the Toddler group is also restricted and is managed by a dedicated group on behalf of the Church. During 2020 the Pearson Legacy was received by the Church and is treated as a restricted fund – see note 12 above.

**Transfers**

During the year £15988 was transferred from the General Fund to the Partnership Fund. £3000 was transferred from the Pearson Legacy Fund to the Partnership Fund.

**HEATON BAPTIST CHURCH, NEWCASTLE UPON TYNE**

England & Wales - Charity number 1132252

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# Accounts

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**HEATON BAPTIST CHURCH**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Charity registered number 1132252**

**HEATON BAPTIST CHURCH**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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Report of the Trustees	2
Report of the Independent Examiner	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The Trustees present their report together with the unaudited financial statements for the year ended 31<sup>st</sup> March 2021

**Reference and administrative information**

Charity name: Heaton Baptist Church  
Charity registration number: 1132252  
Registered office and operational address: Heaton Road  
Newcastle upon Tyne  
NE6 5HN

**Trustees**

Rev D Tubby	*Elder	(Senior Minister)
Mr A Bartlett	Elder	Resigned May 2020
Mrs A Innes	*Elder	
Prof R Taylor	*Elder	
Miss H O'Neill	*Elder	
Dr A Carlisle	Elder	Resigned December 2020
Mrs A Girling	*Elder	
Mrs SM Foster	*Elder	Appointed May 2020
Mr R Bird	*Deacon	
Mrs G Taylor	Deacon	Term Ended May 2021
Mr T Knight	Deacon	Term Ended May 2021
Mr P Tang	*Deacon	
Mr R Wallace	*Deacon	
Mrs J Pinder	Deacon	Term Ended May 2021
Mr R Franklin	Deacon	Resigned December 2020
Mr M Stobbs	*Deacon	
Mr J McKenzie	Deacon	Resigned January 2021
Ms F Varley	*Deacon	
Miss H Wilkin	*Deacon	
Graham Sexton	*Deacon	Elected May 2021

\* = Current trustee

**Independent Examiner**

Mr J Gresham, Azets, New Garth House, Upper Garth Gardens, Guisborough, TS14 6HA.

**Bankers**

Lloyds TSB plc, Grey Street, Newcastle upon Tyne.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Structure, Governance and Management**

Governing document

The organisation is a charity, governed under a constitution adopted on 1<sup>st</sup> August 2009. The charity registered on 22<sup>nd</sup> October 2009, having previously been an excepted charity.

Recruitment and appointment of the Trustees

Names are brought to the Church members. A quorum of 20% of church members is required to take part in the vote. Confirmation is by secret ballot with at least two thirds of the members voting in favour of the appointment.

Elders and deacons serve for a period of three years, after which they can apply for re-election if they wish.

Trustee Induction and Training

Before appointment potential trustees are supplied with up to date financial information and other documents such as the most recent accounts and a copy of the constitution.

Risk management

The trustees have examined the major risks which could affect the charity as a whole and have developed and implemented procedures to minimise these risks as far as possible. Risks identified by the trustees include child protection issues, health and safety aspects associated with the church premises and activities, fire safety, insurance and other legislative compliance. Risk management is a proactive activity developing with the growth of the charity.

Following the completion of the new Building Project in 2010, a revised governance structure was adopted with the appointment of the 'The Buildings Management Group' (BMG), now called the Buildings Advisory Group (BAG). The BAG ensures appropriate inspection and maintenance arrangements are in place for key assets and equipment. Risk assessments are carried on key activities and appropriate safeguards introduced where necessary. A 'health and safety' culture is being developed and encouraged amongst all internal and external users of the premises.

Organisational Structure

The trustees are responsible for administering the church and for its strategic direction. The day to day running of the church building is delegated to the Office Manager.

Related parties

The church does not have any related parties other than the trustees and their immediate families.

**HEATON BAPTIST CHURCH**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Objectives, activities, achievements and performance**

Objectives of the Charity

Heaton Baptist Church is a vibrant family church that seeks to live out and share the Christian faith across its sphere of influence and beyond its walls. Its current focus is to develop its goal of "Growing as healthy disciples of Jesus".

The mission statement of Heaton Baptist Church is: 'Loving God and Living for Others; Bringing God to people, leading all to maturity in Christ'.

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Activities and achievements during the year

Heaton Baptist Church is a welcoming and inclusive church that hosts a range of activities that are part of our mission as well as providing a home for a variety of user groups. Our premises are used extensively. There have been quite a few staffing changes in the last year including a new staffing structure. There are currently 2 ministerial staff (1 full-time, 1 part-time), a part-time youth ministry leader, a part-time children's ministry leader, 2 part-time office staff and a cleaner.

The church has been involved in a variety of practical community responses during Covid, and has also developed a new, online presence in that time.

Financial review

The Statement of Financial Activities on page 6 of these financial statements details all incoming and outgoing resources during the year. The Trustees consider the charity's affairs to be satisfactory. At 31<sup>st</sup> March 2021 a balance of £81,376 remains in the General Fund for Church use.

Reserves Policy

The Trustees have retained the reserves policy agreed during previous Financial Years. Free reserves are those unrestricted reserves not committed or invested in tangible fixed assets. The goal over the next few years will be to maintain a minimum reserve equivalent to two months of expenditure cover, which is around £81,376. The balance at the end of the year was consistent with this goal.

Investment Policy

The Trustees have agreed an investment policy which is to gain maximum interest with minimum risk on money held on reserve, the balance of the accounts currently being such that no money is held in high

Approved by the Board of Trustees 18<sup>th</sup> January 2022 and authorised to sign on its behalf:



-----  
DP Tubby,  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HEATON BAPTIST CHURCH**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2021 which are set out on pages 6 to 14.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Mr J Gresham FCCA  
Azets  
18<sup>th</sup> January 2022

New Garth House  
Upper Garth Gardens  
Guisborough  
TS14 6HA

**HEATON BAPTIST CHURCH**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>INCOME</b>	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
Weekly offering		13300	480	360	14140	22902
Gift aid		173511	-	-	173511	175349
Income Tax Recovered		44709	-	-	44709	43914
Bank Interest	12	-	-	2	2	-
Designated	2	15382	-	-	15382	4805
Rents/lettings	3	1198	-	-	1198	12004
Other income	4,12	8303	-	43212	51515	7801
<b>Total Income</b>		<b>256403</b>	<b>480</b>	<b>43574</b>	<b>300457</b>	<b>266775</b>
<b>EXPENDITURE</b>						
Staff Costs	5	139534	-	-	139534	131479
Mission	6	36355	-	-	36355	32390
Upkeep of Church Buildings	7	39724	-	-	39724	50670
Giving to other organisations	8	3482	-	-	3482	2349
Other	9	1562	-	-	1562	5336
Administrative Support Cost	10	10153	-	-	10153	9377
Partnership Fund	11	-	18894	-	18894	20734
Toddlers Group		-	-	711	711	2351
<b>Total expenditure</b>		<b>230810</b>	<b>18894</b>	<b>711</b>	<b>250415</b>	<b>254686</b>
Net income/(expenditure) before transfers		25593	(18414)	42863	50042	12089
Transfers		(22200)	22200	-	-	-
Fixed asset revaluation		-	-	-	-	100
Net movement in funds		3393	3786	42863	50042	12189
<b>Reconciliation of Funds</b>						
Funds brought forward		1799993	5606	1308013	3113612	3101423
<b>Funds carried forward</b>		<b>1803386</b>	<b>9392</b>	<b>1350876</b>	<b>3163654</b>	<b>3113612</b>

The notes on pages 8 to 14 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**BALANCE SHEET**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Notes	£	2021	£	2020	£
<b>Fixed Assets</b>						
Tangible assets	13		3016592		3016592	
<b>Current assets</b>						
Cash at bank & in hand	14	126554		75099		
Prepayments & Accrued Income		21528		22941		
		-----		-----		
<b>Total current assets</b>		148082		98040		
<b>Creditors: amounts falling due within one year</b>	14	(1020)		(1020)		
		-----		-----		
<b>Net current assets</b>			147062		97020	
<b>Creditors: amounts falling due after more than one year</b>	15		-		-	
			-----		-----	
<b>Net assets</b>			3163654		3113612	
			=====		=====	
<b>Funds</b>						
General Fund	17		81376		77983	
Revaluation Reserve	17		1722010		1722010	
Designated funds	17		9392		5606	
Restricted funds	17		1350876		1308013	
			-----		-----	
<b>Total funds</b>	17		3163654		3113612	
			=====		=====	

The accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board of Trustees on 18<sup>th</sup> January 2022 and signed on its behalf by:



-----  
DP Tubby  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. Accounting Policies**

**Charity information**

Heaton Baptist Church is a registered charity in England and Wales. The registered office is Heaton Road, Newcastle upon Tyne, NE6 5HN.

**Accounting convention**

These accounts have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Ireland" ("FRS102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS102 and UK Generally Accepted Accounting Practice as it applies from 1<sup>st</sup> January 2015. The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

- a) All income becoming available to the charity during the year is recognised in the Statement of Financial Activities when they are receivable.
- b) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- c) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered. All expenditure is allocated to the particular activity to which that cost relates.
- d) Fixed assets are initially capitalised at cost. Land and buildings, which are all for charity use, are included in the accounts at deemed cost. Freehold land is not depreciated. The deemed cost of the freehold buildings less the estimated residual value is considered to be immaterial and for this reason no provision for depreciation is made in these accounts. This is kept under constant review by the trustees.
- f) Pension costs – The charity makes contributions to a defined contributions scheme. The pension costs charged represents contributions payable to the scheme.
- g) Unrestricted funds are incoming resources receivable or generated by the charity for its objects without further specified purpose and are available as general funds.
- h) Designated funds are unrestricted funds which have been allocated by the trustees for a particular purpose.
- i) Restricted funds are to be used for specific purposes laid down by the donor. Expenditure meeting these criteria is charged to the fund along with a fair allocation of management costs. The Building Project consists of gifts made to the Church by members and others, as agreed at Church meetings and grants from other organisations which can be used only for the Building Project.
- j) 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.
- k) The entity transitioned to FRS102 on 1<sup>st</sup> April 2015, there were no transitional adjustments required.

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>2. Designated Offerings and Givings</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Church Ministries & Internal Events	13620	2869
External Events/Mission & Special Offerings	1747	1454
Youth & Children's Work	15	482
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>15832</b>	<b>4805</b>
	<hr/>	<hr/>

<b>3. Rents/lettings</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Hire of Manse	-	-
Hire of Church Buildings	1198	12004
	<hr/>	<hr/>
	<u>1198</u>	<u>12004</u>

**4. Other Income**

During a financial year, the Church will receive a number of gifts which are donations towards the costs for services that our members have used or to which they would like to donate.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Miscellaneous gifts/offerings	4303	2913
Telephone, photocopying, postages	-	128
Maternity pay/NI refunds	4000	3000
	<hr/>	<hr/>
<b>Total General Fund</b>	<b>8303</b>	<b>6041</b>
<b>Restricted Fund</b>		
HBC Toddlers Group	0	1760
	<hr/>	<hr/>
	<u>8303</u>	<u>7801</u>
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>5. Staff Costs</b>	<b>2021</b> £	<b>2020</b> £
Gross salaries	112273	105123
Social security costs	8994	7853
Pension costs	12125	12909
Other costs	6142	5594
	139534	131479
	139534	131479

No employee received emoluments of more than £60000 in either this year or last year.

	<b>2021</b>	<b>2020</b>
The average number of employees was:	6	6
	6	6

Included above are the following amounts in respect of trustees of the charity. The constitution permits the employment and remuneration of trustees for performance of other duties for the charity as described in brackets below.

	<b>Salary</b>	<b>Housing Allowance</b>	<b>Pension Expenses</b>		<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£	£	£
D Tubby (Senior Minister)	34875	-	3750	667	39292	38564
A Parsons (Assistant Minister)	-	-	-	-	-	7361
A Innes (Assistant Minister)	24320	-	2041	3916	30277	27686
A Girling (Youth Director)	25367	-	1072	934	27373	21225
A Girling (Youth Worker)	-	-	-	-	-	1134
H Rogers (Children's Worker)	13928	-	479	545	14952	-
E Watts (Office Manager)	16767	-	723	40	17530	15439
L Fletcher (Comms/Admin Assistant)	5621	-	284	40	5945	4432
	120878	-	8349	6142	135369	115841
<b>Total</b>	120878	-	8349	6142	135369	115841

Dave Tubby was appointed as Senior Minister and began in August 2018. He is living in the Church Manse, wholly owned by the church, which was rented out during the period where no senior minister was in post. There have been a number of staff changes during 2020/21 which are reflected in the payments above. Anna Girling replaced Aileen Innes as Youth Director and Heather Rogers was appointed Children's Worker. Lauren Fletcher replaced Brynn Lauder as Comms/Admin Assistant. No sums were reimbursed to Trustees for their work as Trustees.

The Church pays pension contributions for its Senior Minister to the Baptist Ministers Pension Fund which was a final salary defined benefit scheme. It is not contracted out of the State second pension. As the scheme is a multi-employer scheme, it is not possible to identify the assets and liabilities which are attributable to the church. As it is in deficit, payments continue even with no senior minister in post. In accordance with UK GAAP the scheme is accounted for as a defined contribution scheme. This became on 1 January 2013 a Defined Contribution Scheme for future service into which the Church and Minister pay. The other members of staff also contribute to this pension scheme, with the matched church payments as per the scheme rules.

**HEATON BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	<b>2021</b>	<b>2020</b>
<b>6. Mission</b>	<b>£</b>	<b>£</b>
Baptist Missionary Society(BMS)	7900	7900
Home mission Fund(HMF)	8000	8000
Junior Church/Creche/Youth Activities (Incl Romania)	2212	6801
Evangelism (Incl International Work)	505	2002
Visiting Speakers	315	75
Worship/PA Equipment	15645	1600
Prayer	19	583
Meeting Point	5	1144
Short term bursaries	-	-
External events	-	206
Freshstreams	330	738
Conferences (not incl Freshstreams)	-	-
Internal events/General	1424	3342
	<hr/>	<hr/>
	36355	32391
	<hr/> <hr/>	<hr/> <hr/>
	<b>2021</b>	<b>2020</b>
<b>7. Upkeep of Church Buildings</b>	<b>£</b>	<b>£</b>
Manse (29 Ivymount Road)	4918	3530
Church Buildings	7699	11113
Gas Electricity and Water	3950	3871
Insurances	11326	20628
Maintenance and Repairs	200	808
Replacements/Refurbishment	-	100
Health and safety	11631	10621
Relief Caretaking/Cleaning and Materials	<hr/>	<hr/>
	39724	50671
	<hr/> <hr/>	<hr/> <hr/>
	<b>2021</b>	<b>2020</b>
<b>8. Giving to Other Organisations</b>	<b>£</b>	<b>£</b>
External Ministry Organisations	3470	1819
Heaton Churches Together/Festival	12	530
	<hr/>	<hr/>
	3482	2349
	<hr/> <hr/>	<hr/> <hr/>

**HEATON BAPTIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**9. Other**

	<b>2021</b>	<b>2020</b>
	£	£
Hardship Fund	960	636
Leaving Gifts	369	531
Catering	118	1831
Miscellaneous-other	-	2230
Students	115	108
	<hr/>	<hr/>
	1562	5336
	<hr/>	<hr/>

**10. Administrative Support Costs**

	<b>2021</b>	<b>2020</b>
	£	£
Printing, computing, office supplies and postage	5600	4199
Telephones	1804	1687
Affiliation fees/ Leadership development	1222	1981
Bank Charges	507	481
Independent Examiners Fee	1020	1020
	<hr/>	<hr/>
	10153	9377
	<hr/>	<hr/>

**11. Partnership Fund**

	<b>2020</b>	<b>2019</b>
	£	£
Payments to Church Members working in missions abroad	18894	20734
	<hr/>	<hr/>
	18894	20734
	<hr/>	<hr/>

**12. Pearson Legacy**

During 2020 the church received a legacy from Dorothy and Mary Pearson. The use of it was not defined by the giver but it was agreed that any use would be decide case by case by the members and not treated as part of the General Fund. Therefore it has been treated as a Restricted Fund and held in the separate Deposit Account. Expenditure against this will be highlighted separately in future years. There is none to date.

	<b>2021</b>	<b>2020</b>
	£	£
Legacy payment	43212	-
Bank Interest	2	-
	<hr/>	<hr/>
	43214	-
	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**13. Tangible Fixed Assets**

The tangible fixed assets relate entirely to Freehold Land and Buildings at deemed cost.

	<b>2021</b>	<b>2021</b>
	£	£
<b>At deemed cost</b>		
Church Buildings (Heaton Road/Mundella terrace)	2714543	2714543
Manse (29 Ivymount Road)	302049	302049
	<hr/>	<hr/>
	3016592	3016592
	<hr/>	<hr/>

**14. Cash at Bank**

	<b>2021</b>	<b>2020</b>
	£	£
Treasurer's (Current) Account	66653	61846
Deposit Account	43294	81
Partnership Fund Account	7227	3441
Building Fund Account	8066	7706
HBC Toddlers Account	1314	2025
	<hr/>	<hr/>
	126554	75099
	<hr/>	<hr/>

**15. Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Other creditors and accruals	1020	1020
	<hr/>	<hr/>
	1020	1020
	<hr/>	<hr/>

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	£	£	£
<b>16. Analysis of net assets between funds</b>			
Tangible fixed assets	1722010	1294582	3016592
Net current assets	90768	56294	147062
Creditors: amounts falling due after more than one year	-	-	-
	<hr/>	<hr/>	<hr/>
	1812778	1350876	3163654
	<hr/>	<hr/>	<hr/>

**HEATON BAPTIST CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31<sup>ST</sup> MARCH 2021**

<b>17. Movement in funds</b>	<b>1st April</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Revaluation</b>	<b>31st March</b>
	<b>2020</b>					<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>						
General funds	77983	256403	(230810)	(22200)	-	81376
Property revaluation reserve	1722010	-	-	-	-	1722010
<b>Designated funds</b>						
Partnership Fund	5606	480	(18894)	22200	-	9392
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total unrestricted funds</b>	1805599	256883	(249704)	-	-	1812778
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted Funds</b>						
Building Fund	1305989	360	-	-	-	1306349
HBC Toddlers	2024	-	(711)	-	-	1313
Pearson Legacy	-	43214	-	-	-	43214
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total restricted funds</b>	1308013	43574	(711)	-	-	1350876
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	3113612	300457	(250415)	-	-	3163654
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Designated Fund**

The designated fund is called the Partnership Fund and is used for supporting members of the Church in full time training or ministry. It has a separate bank account and is administered by 3 trustees who are members of the church and are voted into that role.

**Restricted Funds**

The Building Project was completed in 2009. The loan payments and gifts received to pay for this project have been handled separately. The loans are now paid off in full but two members still pay into the fund. The income received by the Toddler group is also restricted and is managed by a dedicated group on behalf of the Church. During 2020 the Pearson Legacy was received by the Church and is treated as a restricted fund – see note 12 above.

**Transfers**

During the year £22200 was transferred from the General Fund to the Partnership Fund.