

**HEATON BAPTIST CHURCH**

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

**Charity registered number 1132252**

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

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**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>	15832	4805
	<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>	8303	6041
<b>Restricted Fund</b>		
HBC Toddlers Group	0	1760
	<hr/>	<hr/>
	<u>8303</u>	<u>7801</u>

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

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

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
The average number of employees was:	6	6
	<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 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
D Tubby (Senior Minister)	34875	-	3750	667	39292
A Parsons (Assistant Minister)	-	-	-	-	7361
A Innes (Assistant Minister)	24320	-	2041	3916	30277
A Girling (Youth Director)	25367	-	1072	934	27373
A Girling (Youth Worker)	-	-	-	-	1134
H Rogers (Children's Worker)	13928	-	479	545	14952
E Watts (Office Manager)	16767	-	723	40	17530
L Fletcher (Comms/Admin Assistant)	5621	-	284	40	5945
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	120878	-	8349	6142	135369
	<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. 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

	2021	2020
	£	£
<b>6. Mission</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/>
<b>7. Upkeep of Church Buildings</b>	<b>2021</b>	<b>2020</b>
	£	£
Manse (29 Ivymount Road)	4918	3530
Church Buildings		
Gas Electricity and Water	7699	11113
Insurances	3950	3871
Maintenance and Repairs	11326	20628
Replacements/Refurbishment	200	808
Health and safety	-	100
Relief Caretaking/Cleaning and Materials	11631	10621
	<hr/>	<hr/>
	39724	50671
	<hr/>	<hr/>
<b>8. Giving to Other Organisations</b>	<b>2021</b>	<b>2020</b>
	£	£
External Ministry Organisations	3470	1819
Heaton Churches Together/Festival	12	530
	<hr/>	<hr/>
	3482	2349
	<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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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 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. There is none to date.

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</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>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2021 £</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
<b>Total unrestricted funds</b>	<b>1805599</b>	<b>256883</b>	<b>(249704)</b>	<b>-</b>	<b>-</b>	<b>1812778</b>
<b>Restricted Funds</b>						
Building Fund	1305989	360	-	-	-	1306349
HBC Toddlers	2024	-	(711)	-	-	1313
Pearson Legacy	-	43214	-	-	-	43214
<b>Total restricted funds</b>	<b>1308013</b>	<b>43574</b>	<b>(711)</b>	<b>-</b>	<b>-</b>	<b>1350876</b>
<b>Total funds</b>	<b>3113612</b>	<b>300457</b>	<b>(250415)</b>	<b>-</b>	<b>-</b>	<b>3163654</b>

**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.