

**HEATON BAPTIST CHURCH**

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

**Charity registered number 1132252**

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

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**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:



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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/>
	<b><u>3753</u></b>	<b><u>1198</u></b>

**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/>
	<b><u>10295</u></b>	<b><u>8303</u></b>

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

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

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

	2022	2021
	£	£
<b>6. Mission</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/>
<b>7. Upkeep of Church Buildings</b>	<b>2022</b>	<b>2021</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/>
<b>8. Giving to Other Organisations</b>	<b>2022</b>	<b>2021</b>
	£	£
External Ministry Organisations	6712	3470
Heaton Churches Together/Festival	140	12
	<hr/>	<hr/>
	6852	3482
	<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>
	<b>£</b>	<b>£</b>
Hardship Fund	121	960
Leaving Gifts	816	369
Catering	732	118
Miscellaneous-other	-	-
Students	-	115
	<hr/>	<hr/>
	1669	1562
	<hr/>	<hr/>

**10. Administrative Support Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</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
	<hr/>	<hr/>
	10029	10153
	<hr/>	<hr/>

**11. Partnership Fund**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Payments to Church Members working in missions abroad	21025	18894
Bank charges and sundry expenses	27	-
	<hr/>	<hr/>
	21052	18894
	<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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Legacy payment	0	43212
Bank Interest	4	2
Transfers	(3000)	-
	<hr/>	<hr/>
	(2996)	43214
	<hr/>	<hr/>

**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>£</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>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>£</b>	<b>£</b>	<b>£</b>	<b>£</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>	<b>1812778</b>	<b>247158</b>	<b>(275049)</b>	<b>3000</b>	<b>-</b>	<b>1787887</b>
<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>	<b>1350876</b>	<b>1369</b>	<b>(1136)</b>	<b>(3000)</b>	<b>-</b>	<b>1348109</b>
<b>Total funds</b>	<b>3163654</b>	<b>248527</b>	<b>(276185)</b>	<b>-</b>	<b>-</b>	<b>3135996</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 £15988 was transferred from the General Fund to the Partnership Fund. £3000 was transferred from the Pearson Legacy Fund to the Partnership Fund.