

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Details

Status Registered

Legal form Other

Registered 2017-07-11

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

Contact

Address Lister Hill Baptist Church
1 Brownberrie Avenue
Horsforth
Leeds
LS18 5PW

Phone 0113 258 4506

Email office@lhbc.org.uk

Website lhbc.org.uk

Activities

Objects: THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: ACTIVITIES INCLUDE BUT NOT RESTRICTED TO - REGULAR PUBLIC WORSHIP, BIBLE STUDY, PREACHING/TEACHING; BAPTISM AS DEFINED IN THE UNION'S DECLARATION OF PRINCIPLE; COMMUNION; EVANGELISM/MISSION; TEACHING; NURTURE/GROWTH OF CHRISTIAN DISCIPLES; EDUCATION/TRAINING; GIVING/ENCOURAGING OF PASTORAL CARE; SUPPORTING CHARITABLE SOCIAL ACTION; RELATIONSHIPS WITH BAPTISTS AND OTHER CHRISTIANS.

Classification

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

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£96,923	£115,473	-	-
2023-12-31	£93,208	£96,336	-	-
2022-12-31	£95,530	£100,198	-	-
2021-12-31	£78,009	£54,034	-	-
2020-12-31	£85,898	£56,860	-	-

Trustees

Name	Role	Appointed
Susan Liles	Chair	2024-12-09
Alan Helm		2022-11-24
Barbara McLaren		2023-05-18
Clifford Parker		2022-11-24
Dawn Stirland		2022-11-24
John Fairburn		2023-05-18
Kevin Weeks		2025-05-22
Lynne Green		2023-05-18
Margaret Rushfirth		2023-05-18

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Accounts

Registered Charity no. 1173771

Lister Hill Baptist Church

Trustees Annual Report and Accounts

Year Ended 31st December 2024



Knowing Jesus and Making Him Known

Lister Hill Baptist Church

Year Ended 31st December 2024

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Lister Hill Baptist Church

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called "Lister Hill Baptist Church" and is registered with the Charity Commission for England and Wales.

Registered Charity Number 1173771

Registered Office 1 Brownberrie Avenue
Hosforth
Leeds
LS18 5PW

The Trustees

The trustees who served during the year end to the period to sign off the financial statements are as follows:

Rachel Stirland
Rev Matt Powell *Resigned Mar 2025*
Dawn Stirland
Clifford Parker
Alan Helm
Margaret Rushfirth
John Fairburn
Barbara McLaren
Lynne Green
Susan Liles *Appointed Dec 2024*

Primary Bankers Santander Virgin Money
Santander UK PO Box 183
Bridle Road 30 The Foretate
Bootle Kilmarknock
LS30 4GB KA1 1JH

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Lister Hill Baptist Church

Year Ended 31st December 2024

Trustee's Annual Report

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2024.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1173771). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 24 April 2017 forms its governing document. The church is a member of the Baptist Union of Great Britain.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of our minister, deacons and leaders, church secretary and treasurer, all of whom are elected at the Church Member's Meeting. Our Charity Trustees are responsible for making recommendations to the church but ultimately most matters are the decision of the Church Member's Meeting.

Our Charity Trustee meetings are 'business like' and productive, and they always include prayer, Bible reading, and financial matters presented by our Treasurer along with any other matters that need addressing. Minutes are taken efficiently by our Church Secretary, circulated and stored safely for the future.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Our paid administrator carries out most of the administrative tasks of the charity, supported where needed by others such as our Church Secretary.

Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the church leadership have had regard for the guidance on public benefit published by the Charity Commission, and in particular the specific guidance on charities for the advancement of religion. The church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the church in any way.

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Lister Hill Baptist Church

Year Ended 31st December 2024

Trustee's Annual Report

Aims and purposes

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The vision for Lister Hill Baptist Church is to “Be family, worship Jesus, make disciples and tell others”.

All of our activities should help us to achieve at least one of these aims. Our strapline is ‘knowing Jesus and making him known’. In brief this reminds us whom we serve, and helps remind us of our central purpose as Christians in a Baptist church.

Working with other local churches and charitable giving

We work with other local churches where possible through Horsforth Churches Together. We do this by sending representatives to participate in their meetings, helping run community events such as activities at the annual Gala, and participating in and supporting acts of public witness such as the Good Friday ‘walk of witness’ and Carols in the Park.

We also continue to support charitable social action both in the UK and abroad, such as supporting Christian Aid, Compassion & Operation Christmas Child.

Wider Baptist life

We partake in wider Baptist life, being a member church of the Yorkshire Baptist Association and the Baptist Union of Great Britain.

Achievements and Performance

Church Weekend & The Blackley Centre

Our church weekend (at home) was held at church in March 2024. It had 2 purposes – fellowship; and the chance to explore how to be a healthy church. We had a visiting speaker from the Blackley Centre, who contributed by leading talks and workshops on how to listen and what a healthy church looks like. We also had fun activities including a dance class, biscuit making, a walk, an AV presentation, a music workshop, quizzes and shared meals.

The weekend was followed by a series of visits from the Blackley Centre to give members the opportunity to talk openly about how they feel about Lister Hill. People were encouraged to give negative and positive feedback which was then reported back to members in October 2024.

Link Up & Housegroups

Link Up is a Wednesday afternoon group aimed at the older members of our church and offers a midweek fellowship meeting. Over the course of the year meeting have included visiting speakers, a trip to a local nature reserve, a Christmas meal and trips to local garden centres. Since September, 2024 there has been the opportunity to share homemade soups and roll before the meeting. This has been open to all members of the church.

Other Housegroups have continued to meet, and their activities have included bible studies, worship and a chance to share fellowship and pray in smaller groups.

Lister Hill Baptist Church

Year Ended 31st December 2024

Trustee's Annual Report

Rainbows Café

Rainbows Cafe has functioned with good effect this past year, welcoming mainly carers with young children but others from the community too. We provide a very friendly environment with plenty of play opportunities. Refreshments for adults and young children are freely provided with opportunity for folk to make a financial donation available. We have a core of regular folk who attend the Café, who find it a significant support and the children really look forward to coming. We see new people attending most weeks. The team of volunteers are very supportive of each other and those who come and we all really enjoy being and facilitating this community outreach.

Links with Mexico

Our continued links with the church in Mexico & a summer mission trip by a number of our church members.

Youth Work

The number of young people at our services is growing. We have different groups for them; our growing and newly decorated creche, LIGHT (our younger group), and Ignite (our older class).

Note: Ignite also meets on Fridays fortnightly in church and monthly at the manse.

Operation Christmas Child

The church packed children's gifts into shoe boxes for the Operation Christmas Child Charity & this year we broke our previous record by doing 134 boxes. The church also acted as a regional collection hub for the boxes with 432 boxes collected.

Café church

We held several Café Church services this year offering a less traditional/formal atmosphere, aimed at welcoming members of the community who are not used to coming to church. Our Ignite group organised the Harvest service and it included small animal to pet and quizzes and as well as a more traditional message. Our youth also performed at 2 of the services. The Café Church Christmas 2024 was attended by well over 100 people.

Holiday Club

In August 2024 we held our second Holiday Club, welcoming 35 local kids aged 5-11 for a fun filled pack week with lots of activities. The Holiday Bible Club theme this year was Mini Olympics.

Fairtrade

Lister Hill continues to be a Fairtrade place of worship meaning we use Fairtrade products wherever possible and promote information with the wider congregation.

Rewind

Over 200 years 4 & 5 children from schools in Horsforth were able to have fun *looking* at the Christmas & Easter stories through drama, games & craft.

School visits

Over the course of the year there have been several visits from pre-school and school groups.

We had three, Year 3 classes from a Leeds school join us for sessions based on element of the RE curriculum - baptism, the bible, music and communion. Great fun was had and the children left with a much better understanding of church.

Lister Hill Baptist Church

Year Ended 31st December 2024

Trustee's Annual Report

University Links

We have continued to develop our relationship with Trinity University in Horsforth. For the first time in several years, we were able to represent our church at the Freshers' Fair where we spoke to a lot of students. This has resulted in a small number of them coming to Lister Hill on a regular basis. Matt has been a regular part of the Tea on the Landing team which offers support to students on a weekly basis. He is now the Baptist Chaplain and part of the Accompaniment team to encourage students with their Christian journey. The university now runs an Alpha course.

Cantonese Services

We held our first Cantonese/English Bilingual service, sharing our common faith across language & culture. There was a specific Saturday session (9th March) and a couple of bilingual services later in the year.

Hosting the Living Well Showcase

The event was in May 2024 and promoted Dementia Friendly Horsforth & provided signposting for people with dementia.

Churches together

As part of the Horsforth Churches Together, we hosted the Rewind to Easter & Christmas events. Church members supported the annual Carols in the Park community event, with around 1000 people attending to sing Carols round the bandstand in the local park.

Many of the church also joined the Good Friday Walk of Witness. This involves a parade down Town Street following the cross & ending with a reflective service at The Green.

Manse

In September 2024 we bought a new church manse, which has improved facilities so that the church can make greater use of the Manse for meetings, etc.

Volunteers

Most of what we do is volunteer led, and we could not achieve what we do and offer so much to the community were it not for the hard work of the many volunteers within the church membership. We would like to publicly thank them in this document for all that they give of themselves in order to help us carry out our aims. We provide training wherever it is needed so that our volunteers are up to date with best practice and legal requirements, covering areas such as basic food hygiene, first aid and safeguarding training.

Lister Hill Baptist Church

Year Ended 31st December 2024

Trustee's Annual Report

Financial Review

During the year total income amounted to £96,923 (2023: £93,208) of which Donations and legacies was the main component and totalled £81,516 (2022: £73,357). Expenditure for the year totalled £115,473 (2023: £96,336), making net income for the year of £-18,001 (2023: £-3,128) before fixed asset gains / (losses). The two main components of expenditure are staff costs and premises costs.

At the balance sheet date, the church had total funds of £1,954,518 (2023: £1,863,995). Uncommitted reserves freely available for church charitable activities decreased by £19,592 to £93,462 (2023: £113,054).

The Trustees considered that the minimum reserves necessary to be held were 12 months of staff costs, which is approximately £38,000.

Investment Policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

This report was approved by the Trustees on**22/05/2025**.....and signed on their behalf by:

Trustee: 

Clifford Parker

Lister Hill Baptist Church

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Lister Hill Baptist Church ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

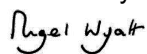
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Emphasis of Matter

I draw attention to the fact that I was unable to obtain a bank statement to confirm the nil year-end balance of one of the church's current accounts. Additionally, I did not receive a mortgage statement or nominal ledger report to verify the full repayment of the mortgage following the sale of the previous manse. My opinion is not modified in respect of these matters.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds, LS25 1AF

Date: 25/06/2025

Lister Hill Baptist Church

Year Ended 31st December 2024

Statement of Financial Activities

		2024		2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
Note	£	£	£	£
Income				
Donations and legacies	81,516	-	81,516	73,357
Charitable activities	876	1,894	2,770	5,787
Activities for generating income	8,741	-	8,741	10,033
Other income	3,896	-	3,896	4,031
Total income	2 95,029	1,894	96,923	93,208
Expenditure				
Expenditure on charitable activities	3 113,030	2,443	115,473	96,336
Total expenditure	113,030	2,443	115,473	96,336
Net income and net movement in funds before fixed asset gains / (losses)				
	(18,001)	(549)	(18,550)	(3,128)
Gain on the sale of fixed asset	117,059	-	117,059	-
Net income and net movement in funds after fixed asset gains / (losses)	99,058	(549)	98,509	(3,128)
Net income and net movement in funds				
Total funds brought forward	12 1,862,827	1,168	1,863,995	1,867,123
Transfers	12 (549)	549	-	-
Total funds carried forward	12 1,961,336	1,168	1,962,504	1,863,995

All income and expenditure derive from continuing activities.

Lister Hill Baptist Church

Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	8	1,867,874	1,744,336
		<u>1,867,874</u>	<u>1,744,336</u>
Current assets			
Debtors	9	6,032	4,945
Cash at bank and in hand		93,471	129,314
		<u>99,503</u>	<u>134,259</u>
Creditors: amounts falling due within one year	10	<u>4,873</u>	<u>7,190</u>
Net current assets		<u>94,630</u>	<u>127,069</u>
Total assets less current liabilities		<u>1,962,504</u>	<u>1,871,405</u>
Creditors: amounts falling due after one year	11	<u>-</u>	<u>7,410</u>
Net assets	13	<u>1,962,504</u>	<u>1,863,995</u>
Funds of the charity			
Restricted funds	12	1,168	1,168
Unrestricted funds	12	1,961,336	1,862,827
Total charity funds	12	<u>1,962,504</u>	<u>1,863,995</u>

Name of Trustee:

Clifford Parker

Signed on behalf of the Trustees:



Date of approval:

25/06/2025

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

1 Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of going concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £700 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. No depreciation has been charged on the freehold building as it is considered that the residual value is such that any depreciation charge would be immaterial. The following fixed asset categories are depreciated on the following basis.

Freehold land and buildings:	Not depreciated
Fixtures and fittings:	25 years straight line
Office equipment:	5 years straight line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Income from donations and offerings			
Standing order - planned donations	60,234	-	60,234
Collection offerings	4,045	-	4,045
Gift-Aid recoverable	16,342	-	16,342
Other donations	895	-	895
	<u>81,516</u>	<u>-</u>	<u>81,516</u>
Income from charitable activities			
Holiday club	-	1,894	1,894
Rainbows café	721	-	721
Youth work	155	-	155
	<u>876</u>	<u>1,894</u>	<u>2,770</u>
Income from other trading activities			
Premises lettings	8,741	-	8,741
	<u>8,741</u>	<u>-</u>	<u>8,741</u>
Income from investments			
Interest on cash deposits	3,896	-	3,896
	<u>3,896</u>	<u>-</u>	<u>3,896</u>
Total Income	<u>95,029</u>	<u>1,894</u>	<u>96,923</u>

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from donations and offerings			
Standing order - planned donations	54,655	-	54,655
Collection offerings	5,607	-	5,607
Gift-Aid recoverable	12,634	-	12,634
Other donations	461	-	461
	<u>73,357</u>	<u>-</u>	<u>73,357</u>
Income from charitable activities			
Holiday club	1,299	577	1,876
Rainbows café	1,468	-	1,468
Youth work	2,443	-	2,443
	<u>5,210</u>	<u>577</u>	<u>5,787</u>
Income from other trading activities			
Premises lettings	10,033	-	10,033
	<u>10,033</u>	<u>-</u>	<u>10,033</u>
Income from investments			
Interest on cash deposits	4,031	-	4,031
	<u>4,031</u>	<u>-</u>	<u>4,031</u>
Total Income	<u>92,631</u>	<u>577</u>	<u>93,208</u>

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Administration	1,719	-	1,719
Church premises costs	15,273	-	15,273
Giving and donations	15,589	-	15,589
Governance costs	1,680	-	1,680
Manse costs	22,117	-	22,117
Ministry and church activities	10,133	2,443	12,576
Staff related costs	4,278	-	4,278
Staff salaries	42,241	-	42,241
	<u>113,030</u>	<u>2,443</u>	<u>115,473</u>

Building and Premises costs includes a £6,471 (2023: £6,284) depreciation charge.

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	1,996	-	1,996
Church premises costs	22,296	-	22,296
Giving and donations	10,601	-	10,601
Governance costs	1,662	-	1,662
Manse costs	8,110	-	8,110
Ministry and church activities	11,802	577	12,379
Staff related costs	2,047	-	2,047
Staff salaries	37,245	-	37,245
	<u>95,759</u>	<u>577</u>	<u>96,336</u>

Governance Costs

	2024	2023
	£	£
Independent Examiner's fee	1,680	1,662
	<u>1,680</u>	<u>1,662</u>

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,680	1,662

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	36,015	33,408
Social security costs	-	-
Employer contributions to pension plans	4,460	3,837
	<u>40,475</u>	<u>37,245</u>

The average head count of employees during the year was as follows:

	2024	2023
Average head count	2	2

Number of employee received employee benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

Key Management Personnel

The charity considers its key management personnel to be the Trustees and the Minister. The total employee benefits received by key management were as follows:

	2024	2023
	£	£
Key management personnel employee benefit	35,378	32,397

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

7 Trustee remuneration and expenses

During the year two trustees received remuneration as employees of the charity. M Powell was employed by the Church as Minister and D Stirland as Administrator. Both are not remunerated for the role as trustee. The total remuneration received during the year including employers national insurance and employers pension contribution was as follows.

	2024	2023
	£	£
M Powell	35,378	32,397
D Stirland	7,855	7,166

During the year three trustees (2023: Three) incurred out of pocket expenses for the day to day running of the Charity. The total expenses claimed during the year was £1,283 (2023: £681). The type of expenses incurred related to ministry, pastoral and travel costs.

During the year the total aggregated donations made to the charity by the trustee's during the year was £10,564 (2023: £5,360).

8 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Other equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	1,664,819	112,498	8,921	1,786,238
Additions	395,000	-	936	395,936
Disposal	(265,927)	-	-	(265,927)
At 31 December 2024	<u>1,793,892</u>	<u>112,498</u>	<u>9,857</u>	<u>1,916,247</u>
Depreciation				
At 1 January 2024	-	34,648	7,254	41,902
Charge for this year	-	4,500	1,971	6,471
Disposal	-	-	-	-
At 31 December 2024	<u>-</u>	<u>39,148</u>	<u>9,225</u>	<u>48,373</u>
Carrying amount				
At 31 December 2024	<u>1,793,892</u>	<u>73,350</u>	<u>632</u>	<u>1,867,874</u>
At 31 December 2023	<u>1,664,819</u>	<u>77,850</u>	<u>1,667</u>	<u>1,744,336</u>

During the year the Church sold the property located on Tinshill Lane, LS16 and bought a property on Knoll Wood Park, LS18.

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

9 Debtors

	2024	2023
	£	£
Accrued income	4,755	4,740
Other debtors	1,277	205
	<u>6,032</u>	<u>4,945</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,068	790
Accruals	2,805	2,279
Bank loan	-	4,121
	<u>4,873</u>	<u>7,190</u>

11 Creditors: amounts falling due after one year

	2024	2023
	£	£
Bank loan	-	7,410
	<u>-</u>	<u>7,410</u>

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

12 Analysis of charitable funds

	1 Jan 2024 £	Income Expenditure £ £		Transfers £	Gain / (Loss) £	31 Dec 2024 £
Unrestricted Funds						
Unrestricted						
General funds	113,054	95,029	(113,030)	(118,650)	117,059	93,462
Designated						
Church property fund	1,749,773	-	-	118,101	-	1,867,874
Total Unrestricted	1,862,827	95,029	(113,030)	(549)	117,059	1,961,336
Restricted Funds						
Ukraine appeal	1,168	-	-	-	-	1,168
Holiday club	-	1,894	(2,443)	549	-	-
Total Restricted Funds	1,168	1,894	(2,443)	549	-	1,168
Total Funds	1,863,995	96,923	(115,473)	-	117,059	1,962,504

	1 Jan 2023 £	Income Expenditure £ £		Transfers £	Gain / (Loss) £	31 Dec 2023 £
Unrestricted Funds						
Unrestricted						
General funds	116,182	92,631	(95,759)	-	-	113,054
Designated						
Church property fund	1,749,773	-	-	-	-	1,749,773
Total Unrestricted	1,865,955	92,631	(95,759)	-	-	1,862,827
Restricted Funds						
Ukraine appeal	1,168	-	-	-	-	1,168
Holiday club	-	577	(577)	-	-	-
Total Restricted Funds	1,168	-	-	-	-	1,168
Total Funds	1,867,123	92,631	(95,759)	-	-	1,863,995

Lister Hill Baptist Church

Year Ended 31st December 2024

Notes to the Financial Statements

Fund Descriptions

Church property fund

The Church property asset fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the Church on an on-going basis. These comprise of the church, the manse, fixtures, fittings and equipment of the church.

Holiday club

Donations received to specifically support and fund the holiday bible clue run during the summer of 2023 and 2024.

Ukraine appeal

To raise money to help and support the citizens of Ukraine as part of the wider Baptist Union's fund raising appeal.

Fund transfers

Transfers from the General fund to the Church property fund of £110,115 of fixed asset additions which relates to the purchase of the new manse so that the fund matches the net book value of assets held at the year end less outstanding mortgage finance.

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	1,867,874	-	1,867,874
Current assets	98,335	1,168	99,503
Creditors less than 1 year	(4,873)	-	(4,873)
Creditors greater than 1 year	-	-	-
	<u>1,961,336</u>	<u>1,168</u>	<u>1,962,504</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,744,336	-	1,744,336
Current assets	133,091	1,168	134,259
Creditors less than 1 year	(7,190)	-	(7,190)
Creditors greater than 1 year	(7,410)	-	(7,410)
	<u>1,862,827</u>	<u>1,168</u>	<u>1,863,995</u>

14 Related party transactions

No related party transactions took place during the year (2023: £0).

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Accounts

Registered Charity no. 1173771

Lister Hill Baptist Church

Trustees Annual Report and Accounts

Year Ended 31st December 2023



Knowing Jesus and Making Him Known

Lister Hill Baptist Church

Year Ended 31st December 2023

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Lister Hill Baptist Church

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called "Lister Hill Baptist Church" and is registered with the Charity Commission for England and Wales.

Registered Charity Number 1173771

Registered Office 1 Brownberrie Avenue
Hosforth
Leeds
LS18 5PW

The Trustees

The trustees who served during the year end to the period to sign off the financial statements are as follows:

Rachel Stirland	
Rev Matt Powell	
Kevin Weeks	<i>Resigned May 2023</i>
Tony Collinson	<i>Resigned May 2023</i>
Dawn Stirland	
Clifford Parker	
Alan Helm	
Margaret Rushfirth	<i>Appointed May 2023</i>
John Fairburn	<i>Appointed May 2023</i>
Barbara McLaren	<i>Appointed May 2023</i>
Lynne Green	<i>Appointed May 2023</i>

Primary Bankers

Santander	Virgin Money
Santander UK	PO Box 183
Bridle Road	30 The Foretate
Bootle	Kilmarknock
LS30 4GB	KA1 1JH

Independent Examiner

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Lister Hill Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2023.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1173771). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 24 April 2017 forms its governing document. The church is a member of the Baptist Union of Great Britain.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of our minister, deacons and leaders, church secretary and treasurer, all of whom are elected at the Church Member's Meeting. Our Charity Trustees are responsible for making recommendations to the church but ultimately most matters are the decision of the Church Member's Meeting.

Our Charity Trustee meetings are 'business like' and productive, and they always include prayer, Bible reading, and financial matters presented by our Treasurer along with any other matters that need addressing. Minutes are taken efficiently by our Church Secretary, circulated and stored safely for the future.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Our paid administrator carries out most of the administrative tasks of the charity, supported where needed by others such as our Church Secretary.

Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the church leadership have had regard for the guidance on public benefit published by the Charity Commission, and in particular the specific guidance on charities for the advancement of religion. The church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the church in any way.

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Lister Hill Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

Aims and purposes

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The vision for Lister Hill Baptist Church is to “Be family, worship Jesus, make disciples and tell others”.

All of our activities should help us to achieve at least one of these aims. Our strapline is ‘knowing Jesus and making him known’. In brief this reminds us whom we serve, and helps remind us of our central purpose as Christians in a Baptist church.

Working with other local churches and charitable giving

We work with other local churches where possible through Horsforth Churches Together. We do this by sending representatives to participate in their meetings, helping run community events such as activities at the annual Gala, and participating in and supporting acts of public witness such as the Good Friday ‘walk of witness’ and Carols in the Park.

We also continue to support charitable social action both in the UK and abroad, such as supporting Christian Aid, Compassion & Operation Christmas Child.

Wider Baptist life

We partake in wider Baptist life, being a member church of the Yorkshire Baptist Association and the Baptist Union of Great Britain.

Achievements and Performance (Ministers Report)

As I sit and write this AGM report looking back at 2023, we do have so much to be thankful for. At the AGM we took time to hear people’s stories of their experiences of church life in 2023.

The church is all about the people, and Lister has some amazing people who give in so many wonderful ways, give of their time, give using their gifts, given by caring and as a whole church we are always grateful for the generous giving that enables us to do all the things that God has called us to.

It is always good to look back to see how we have changed and grown in the past year, always acknowledging those things we can learn from that will be an important part of growing a healthy church as we move forward.

We want to acknowledge in an annual report that we do not always get things right and lessons should always be learnt and in 2023 we have had times where we have grown through conversation and learning together.

We continue to hold and celebrate that Lister is a diverse church and we are grateful to all who come through the doors of the church. It is a place where we encourage people to be themselves, use the gifts God has given them, and to have a voice in the life of the church family. We learn from one another and we grow together.

As I list the following things below from 2023 – we want to say thank you to God for all that He has done and I pray we will be encouraged.

Lister Hill Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

2023 – HIGHLIGHTS

Rainbows café	Holiday Club	End of holiday club time with families	Christmas fun day
Story of the Candy Cane	Christmas Tea and Quiz as a church	Café of hope (CTH)	New leadership team embedded
New people joining the church	Baptism	Bonfire and fireworks evening at Steve and Sue's	Ignite has grown
LIGHT continues to bless our children	Start of creche	Church conversations	Quizzes and social events
New homegroups started	Link-up (midweek group)	Stable finances	People using their gifts
Live-streaming	Worship group	Tech Team	Café church has developed
Leaders met with Alex and Kez	University relationships have developed	Beautiful services @ Easter and Christmas	Car Treasure Hunt
BMS speaker in Feb	We have become a more culturally diverse church	Mexico team planning trip for 2024	Begin to explore what team ministry may look like
Coffee morning and conversation on dementia	Alpha with Cragg	Series on Exodus and John	Networking: YBA, Blackley Centre, BU, CTH, University
Naomi visited from young adults (YBA)	So many different teams being set up	Shoe-boxes	REWIND
Worship and preaching	Men's and Ladies ministries	Administration of the church	Warm spaces
New church office			

As you can see these are just some of the highlights and things, we are thankful to God for and we pray we will continue to build upon.

Lister Hill Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

As I end this report, I just want to thank you all for the amazing support you give to the church. Financially we continue to remain sustainable, but with increasing mission focuses and different options we are discussing, finances will continue to be an area we want to encourage us to think and pray about.

We are always delighted to be a church that tithes to some amazing charities around and we look forward to partnering with further charities in 2024. It is good to have a wider focus and to support the great work many others are involved with both locally, nationally and around the world.

I want to thank the Deacons and Ministers Support Team as we spend a lot of time together, seeking God's guidance in everything we do, praying for Him to lead us in the ways He wants to lead us.

We are excited about what is to come, but we simply want to say THANK YOU to you all and to God for so many blessings that we can look back on in 2023.

Volunteers

Most of what we do is volunteer led, and we could not achieve what we do and offer so much to the community were it not for the hard work of the many volunteers within the church membership. We would like to publicly thank them in this document for all that they give of themselves in order to help us carry out our aims. We provide training wherever it is needed so that our volunteers are up to date with best practice and legal requirements, covering areas such as basic food hygiene, first aid and safeguarding training.

Financial Review

During the year total income amounted to £93,208 (2022: £95,530) of which Donations and legacies was the main component and totalled £73,357 (2022: £88,747). Expenditure for the year totalled £96,336 (2022: £100,198), making net income for the year of £-3,128 (2022: £-4,688). The two main components of expenditure are staff costs and premises costs.

At the balance sheet date, the church had total funds of £1,863,995 (2021: £1,867,123). Uncommitted reserves freely available for church charitable activities decreased by £3,128 to £113,054 (2022: £116,182).

The Trustees considered that the minimum reserves necessary to be held were 12 months of staff costs, which is approximately £38,000.

Investment Policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

16/05/2024

This report was approved by the Trustees onand signed on their behalf by:

Matthew Powell
Chair



Lister Hill Baptist Church

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Lister Hill Baptist Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 20/05/2024

Lister Hill Baptist Church

Year Ended 31st December 2023

Statement of Financial Activities

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		73,357	-	73,357	88,747
Charitable activities		5,210	577	5,787	2,005
Activities for generating income		10,033	-	10,033	4,149
Other income		4,031	-	4,031	629
Total income	2	<u>92,631</u>	<u>577</u>	<u>93,208</u>	<u>95,530</u>
Expenditure					
Expenditure on charitable activities	3	<u>95,759</u>	<u>577</u>	<u>96,336</u>	<u>100,198</u>
Total expenditure		<u>95,759</u>	<u>577</u>	<u>96,336</u>	<u>100,198</u>
Net income and net movement in funds		<u>(3,128)</u>	<u>-</u>	<u>(3,128)</u>	<u>(4,668)</u>
Net income and net movement in funds					
Total funds brought forward	12	1,865,955	1,168	1,867,123	1,871,791
Transfers	12	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds carried forward	12	<u>1,862,827</u>	<u>1,168</u>	<u>1,863,995</u>	<u>1,867,123</u>

All income and expenditure derive from continuing activities.

Lister Hill Baptist Church

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	8	1,744,336	1,749,773
		<u>1,744,336</u>	<u>1,749,773</u>
Current assets			
Debtors	9	4,945	8,903
Cash at bank and in hand		129,314	127,653
		<u>134,259</u>	<u>136,556</u>
Creditors: amounts falling due within one year	10	<u>7,190</u>	<u>7,739</u>
Net current assets		<u>127,069</u>	<u>128,817</u>
Total assets less current liabilities		<u>1,871,405</u>	<u>1,878,590</u>
Creditors: amounts falling due after one year	11	<u>7,410</u>	<u>11,467</u>
Net assets	13	<u>1,863,995</u>	<u>1,867,123</u>
Funds of the charity			
Restricted funds	12	1,168	1,168
Unrestricted funds	12	1,862,827	1,865,955
Total charity funds	12	<u>1,863,995</u>	<u>1,867,123</u>

Name of Trustee:

Matt Powell

Signed on behalf of the Trustees:



Date of approval:

20/05/2024

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £700 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. No depreciation has been charged on the freehold building as it is considered that the residual value is such that any depreciation charge would be immaterial. The following fixed asset categories are depreciated on the following basis.

Freehold land and buildings:	Not depreciated
Fixtures and fittings:	25 years straight line
Office equipment:	5 years straight line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income from donations and offerings			
Standing order - planned donations	54,655	-	54,655
Collection offerings	5,607	-	5,607
Gift-Aid recoverable	12,634	-	12,634
Other donations	461	-	461
	<u>73,357</u>	<u>-</u>	<u>73,357</u>
Income from charitable activities			
Holiday club	1,299	577	1,876
Rainbows café	1,468	-	1,468
Youth work	2,443	-	2,443
	<u>5,210</u>	<u>577</u>	<u>5,787</u>
Income from other trading activities			
Premises lettings	10,033	-	10,033
	<u>10,033</u>	<u>-</u>	<u>10,033</u>
Income from investments			
Interest on cash deposits	4,031	-	4,031
	<u>4,031</u>	<u>-</u>	<u>4,031</u>
Total Income	<u>92,631</u>	<u>577</u>	<u>93,208</u>

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from donations and offerings			
Standing order - planned donations	64,284	4,470	68,754
Collection offerings	2,314	-	2,314
Gift-Aid recoverable	16,242	1,168	17,410
Other donations	269	-	269
	<u>83,109</u>	<u>5,638</u>	<u>88,747</u>
Income from charitable activities			
Church activities	2,005	-	2,005
	<u>2,005</u>	<u>-</u>	<u>2,005</u>
Income from other trading activities			
Premises lettings	4,149	-	4,149
	<u>4,149</u>	<u>-</u>	<u>4,149</u>
Income from investments			
Interest on cash deposits	629	-	629
	<u>629</u>	<u>-</u>	<u>629</u>
Total Income	<u>89,892</u>	<u>5,638</u>	<u>95,530</u>

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	1,996	-	1,996
Church premises costs	22,296	-	22,296
Giving and donations	10,601	-	10,601
Governance costs	1,662	-	1,662
Manse costs	8,110	-	8,110
Ministry and church activities	11,802	577	12,379
Staff related costs	2,047	-	2,047
Staff salaries	37,245	-	37,245
	<u>95,759</u>	<u>577</u>	<u>96,336</u>

Building and Premises costs includes a £6,284 (2022: £6,115) depreciation charge.

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	4,051	-	4,051
Church premises costs	26,493	2,266	28,759
Giving and donations	6,742	4,470	11,212
Governance costs	1,560	-	1,560
Manse costs	6,624	-	6,624
Ministry and church activities	13,107	-	13,107
Staff related costs	3,741	-	3,741
Staff salaries	31,144	-	31,144
	<u>93,462</u>	<u>6,736</u>	<u>100,198</u>

Governance Costs

	2023	2022
	£	£
Independent Examiner's fee	<u>1,662</u>	<u>1,560</u>
	<u>1,662</u>	<u>1,560</u>

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,661	1,560

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	33,408	28,431
Social security costs	-	-
Employer contributions to pension plans	3,837	2,713
	<u>37,245</u>	<u>31,144</u>

The average head count of employees during the year was as follows:

	2023	2022
Average head count	2	2

Number of employee received employee benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

Key Management Personnel

The charity considers its key management personnel to be the Trustees and the Minister. The total employee benefits received by key management were as follows:

	2023	2022
	£	£
Key management personnel employee benefit	32,397	25,162

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

7 Trustee remuneration and expenses

During the year two trustees received remuneration as employees of the charity. M Powell was employed by the Church as Minister and D Stirland as Administrator. Both are not remunerated for the role as trustee. The total remuneration received during the year including employers national insurance and employers pension contribution was as follows.

	2023	2022
	£	£
M Powell	32,397	25,162
D Stirland	7,166	6,327

During the year three trustees (2022: One) incurred out of pocket expenses for the day to day running of the Charity. The total expenses claimed during the year was £681 (2022: £755). The type of expenses incurred related to ministry and pastoral costs.

During the year the total aggregated donations made to the charity by the trustee's during the year was £5,360 (2022: £9,360).

8 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Other equipment £	Total £
Cost				
At 1 January 2023	1,664,819	112,498	8,074	1,785,391
Additions	-	-	847	847
At 31 December 2023	<u>1,664,819</u>	<u>112,498</u>	<u>8,921</u>	<u>1,786,238</u>
Depreciation				
At 1 January 2023	-	30,148	5,470	35,618
Charge for this year	-	4,500	1,784	6,284
At 31 December 2023	<u>-</u>	<u>34,648</u>	<u>7,254</u>	<u>41,902</u>
Carrying amount				
At 31 December 2023	<u>1,664,819</u>	<u>77,850</u>	<u>1,667</u>	<u>1,744,336</u>
At 31 December 2022	<u>1,664,819</u>	<u>82,350</u>	<u>2,604</u>	<u>1,749,773</u>

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

9 Debtors

	2023	2022
	£	£
Accrued income	4,740	8,869
Other debtors	205	34
	<u>4,945</u>	<u>8,903</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	790	1,580
Accruals	2,279	2,231
Bank loan	4,121	3,928
	<u>7,190</u>	<u>7,739</u>

11 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loan	7,410	11,467
	<u>7,410</u>	<u>11,467</u>

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

12 Analysis of charitable funds

	1 Jan 2023 £	Income £	Expenditure £	Transfers £	31 Dec 2023 £
Unrestricted Funds					
Unrestricted					
General funds	116,182	92,631	(95,759)	-	113,054
Designated					
Church property fund	1,749,773	-	-	-	1,749,773
Total Unrestricted	1,865,955	92,631	(95,759)	-	1,862,827
Restricted Funds					
Ukraine appeal	1,168	-	-	-	1,168
Holiday club	-	577	(577)	-	-
Total Restricted Funds	1,168	-	-	-	1,168
Total Funds	1,867,123	92,631	(95,759)	-	1,863,995

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
Unrestricted Funds					
Unrestricted					
General funds	117,117	89,892	(87,347)	(3,480)	116,182
Designated					
Church property fund	1,752,408	-	(6,115)	3,480	1,749,773
Total Unrestricted	1,869,525	89,892	(93,462)	-	1,865,955
Restricted Funds					
Future church and manse refurbishment	2,266	-	(2,266)	-	-
Ukraine appeal	-	5,638	(4,470)	-	1,168
Total Restricted Funds	2,266	5,638	(6,736)	-	1,168
Total Funds	1,871,791	95,530	(100,198)	-	1,867,123

Lister Hill Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Descriptions

Church property fund

The Church property asset fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the Church on an on-going basis. These comprise of the church, the manse, fixtures, fittings and equipment of the church.

Holiday club

Donations received to specifically support and fund the holiday bible club run during the summer of

Ukraine appeal

To raise money to help and support the citizens of Ukraine as part of the wider Baptist Union's fund raising appeal.

Fund transfers

Transfers from the General fund to the Church property fund of £3,480 of fixed asset additions so that the fund matches the net book value of assets held at the year end.

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,744,336	-	1,744,336
Current assets	133,091	1,168	134,259
Creditors less than 1 year	(7,190)	-	(7,190)
Creditors greater than 1 year	(7,410)	-	(7,410)
	<u>1,862,827</u>	<u>1,168</u>	<u>1,863,995</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	1,749,773	-	1,749,773
Current assets	135,388	1,168	136,556
Creditors less than 1 year	(7,739)	-	(7,739)
Creditors greater than 1 year	(11,467)	-	(11,467)
	<u>1,865,955</u>	<u>1,168</u>	<u>1,867,123</u>

14 Related party transactions

No related party transactions took place during the year (2022: £0).

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Accounts

Registered Charity no. 1173771

Lister Hill Baptist Church

Trustees Annual Report and Accounts

Year Ended 31st December 2022



Knowing Jesus and Making Him Known

Lister Hill Baptist Church

Year Ended 31st December 2022

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Lister Hill Baptist Church

Year Ended 31st December 2022

Legal and Administrative Information

Reference

The Charity is called "Lister Hill Baptist Church" and is registered with the Charity Commission for England and Wales.

Registered Charity Number 1173771

Registered Office 1 Brownberrie Avenue
Hosforth
Leeds
LS18 5PW

The Trustees

The trustees who served during the year end to the period to sign off the financial statements are as follows:

Mrs Rachel Stirland	
Mr Brian Birkett	<i>Resigned September 2022</i>
Mr Rory MaGrath	<i>Resigned June 2022</i>
Mrs Gaynor Brear	<i>Resigned January 2023</i>
Rev Matt Powell	<i>Appointed February 2022</i>
Mr Tony Collinson	<i>Appointed November 2022</i>
Mr Kevin Weeks	<i>Appointed November 2022</i>
Mr Dawn Stirland	<i>Appointed November 2022</i>
Mr Clifford Parker	<i>Appointed November 2022</i>
Mr Alan Helm	<i>Appointed November 2022</i>

Primary Bankers

Santander	Virgin Money
Santander UK	PO Box 183
Bridle Road	30 The Foretate
Bootle	Kilmarknock
LS30 4GB	KA1 1JH

Independent Examiner

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

Lister Hill Baptist Church

Year Ended 31st December 2022

Trustee's Annual Report

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1173771). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 24 April 2017 forms its governing document. The church is a member of the Baptist Union of Great Britain.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of our minister, deacons and elders, church secretary and treasurer, all of whom are elected at the Church Member's Meeting. Our Charity Trustees are responsible for making recommendations to the church but ultimately most matters are the decision of the Church Member's Meeting.

Our Charity Trustee meetings are 'business like' and productive, and they always include prayer, Bible reading, and financial matters presented by our Treasurer along with any other matters that need addressing. Minutes are taken efficiently by our Church Secretary, circulated and stored safely for the future.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Our paid administrator carries out most of the administrative tasks of the charity, supported where needed by others such as our Church Secretary.

Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the elders have had regard for the guidance on public benefit published by the Charity Commission, and in particular the specific guidance on charities for the advancement of religion. The church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the church in any way.

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Lister Hill Baptist Church

Year Ended 31st December 2022

Trustee's Annual Report

Aims and purposes

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The vision for Lister Hill Baptist Church is to “Be family, worship Jesus, make disciples and tell others”. This is illustrated by this picture, based on the roundabout near our church building.

All of our activities should help us to achieve at least one of these aims. Our strapline is 'knowing Jesus and making him known'. In brief this reminds us whom we serve, and helps remind us of our central purpose as Christians in a Baptist church.

Working with other local churches and charitable giving

We work with other local churches where possible through Horsforth Churches Together. We do this by sending representatives to participate in their meetings, helping run community events such as activities at the annual Gala, and participating in and supporting acts of public witness such as the Good Friday 'walk of witness' and Carols in the Park. This past year we also supported the Horsforth “Walk of Art” festival.

We also continue to support charitable social action both in the UK and abroad, such as supporting Christian Aid, Compassion & Operation Christmas Child.

Wider Baptist life

We partake in wider Baptist life, being a member church of the Yorkshire Baptist Association and the Baptist Union of Great Britain.

Achievements and Performance

During 2022 the church welcomed a new minister into post. The priority for this year was to stabilise the church, bring direction to the leadership structure, pastoral care and moving the church forward having come out of the Covid-19 experience.

The main achievement for 2022 was the start the Rainbows Café, Connect Groups and the formation of a Pastoral Care team. We also prioritised the development of our Youth work.

Our corporate worship on a Sunday is led by a number of gifted Worship Leaders and musicians, and we also have a range of gifted Preachers. All of this helps to bring variety to our shared life as we worship together as a church.

Volunteers

Most of what we do is volunteer led, and we could not achieve what we do and offer so much to the community were it not for the hard work of the many volunteers within the church membership. We would like to publicly thank them in this document for all that they give of themselves in order to help us carry out our aims. We provide training wherever it is needed so that our volunteers are up to date with best practice and legal requirements, covering areas such as basic food hygiene, first aid and safeguarding training.

Risk Management

The Trustees regularly conduct their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. In addition to existing risk management procedures, during 2022 we have also carried out additional risk assessments with a view to establishing how we could safely re-open the building for worship and other activities, once the current Covid-19 restrictions were eased.

Lister Hill Baptist Church

Year Ended 31st December 2022

Trustee's Annual Report

Financial Review

During the year total income amounted to £95,530 (2021: £78,009) of which Donations and legacies was the main component and totalled £88,747 (2021: £65,772). Expenditure for the year totalled £1000,198 (2021: £59,794), making net income for the year of £-4,668 (2021: £18,215). The two main components of expenditure are staff costs and premises costs.

At the balance sheet date, the church had total funds of £1,897,123 (2021: £1,871,791). Uncommitted reserves freely available for church charitable activities decreased by £935 to £116,182 (2021: £117,117).

The Trustees considered that the minimum reserves necessary to be held were 12 months of staff costs, which is approximately £33,000.

Investment Policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

This report was approved by the Trustees on 18/05/2023 2023 and signed on their behalf by:

Matthew Powell
Chair (from February 2022)



Lister Hill Baptist Church

Year Ended 31st December 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Lister Hill Baptist Church ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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.

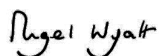
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 09/06/2023

Lister Hill Baptist Church

Year Ended 31st December 2022

Statement of Financial Activities

		2022			
		Unrestricted	Restricted	2021	
		Funds	Funds	Total	
	Note	£	£	Funds	
				£	
Income					
Donations and legacies		83,109	5,638	88,747	65,772
Charitable activities		2,005	-	2,005	-
Activities for generating income		4,149	-	4,149	12,237
Other income		629	-	629	-
Total income	2	<u>89,892</u>	<u>5,638</u>	<u>95,530</u>	<u>78,009</u>
Expenditure					
Expenditure on charitable activities	3	<u>93,462</u>	<u>6,736</u>	<u>100,198</u>	<u>59,794</u>
Total expenditure		<u>93,462</u>	<u>6,736</u>	<u>100,198</u>	<u>59,794</u>
Net income and net movement in funds		<u>(3,570)</u>	<u>(1,098)</u>	<u>(4,668)</u>	<u>18,215</u>
Net income and net movement in funds					
Total funds brought forward	12	1,869,525	2,266	1,871,791	1,853,576
Transfers	12	-	-	-	-
Total funds carried forward	12	<u>1,865,955</u>	<u>1,168</u>	<u>1,867,123</u>	<u>1,871,791</u>

All income and expenditure derive from continuing activities.

Lister Hill Baptist Church

Year Ended 31st December 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	1,749,773	1,752,408
		<u>1,749,773</u>	<u>1,752,408</u>
Current assets			
Debtors	9	8,903	14,132
Cash at bank and in hand		127,653	130,263
		<u>136,556</u>	<u>144,395</u>
Creditors: amounts falling due within one year	10	<u>7,739</u>	<u>9,026</u>
Net current assets		<u>128,817</u>	<u>135,369</u>
Total assets less current liabilities		<u>1,878,590</u>	<u>1,887,777</u>
Creditors: amounts falling due after one year	11	<u>11,467</u>	<u>15,986</u>
Net assets	13	<u>1,867,123</u>	<u>1,871,791</u>
Funds of the charity			
Restricted funds	12	1,168	2,266
Unrestricted funds	12	1,865,955	1,869,525
Total charity funds	12	<u>1,867,123</u>	<u>1,871,791</u>

Name of Trustee:

Matt Powell

Clifford Parker

Signed on behalf of the Trustees:





Date of approval:

06/06/2023

09/06/2023

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees annual report.
- Investment Income is included in the accounts when receivable.

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

All assets costing more than £700 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. No depreciation has been charged on the freehold building as it is considered that the residual value is such that any depreciation charge would be immaterial. The following fixed asset categories are depreciated on the following basis.

Freehold land and buildings:	Not depreciated
Fixtures and fittings:	25 years straight line
Office equipment:	5 years straight line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Income from donations and offerings			
Standing order - planned donations	64,284	4,470	68,754
Collection offerings	2,314	-	2,314
Gift-Aid recoverable	16,242	1,168	17,410
Other donations	269	-	269
	<u>83,109</u>	<u>5,638</u>	<u>88,747</u>
Income from charitable activities			
Church activities and events	2,005	-	2,005
	<u>2,005</u>	<u>-</u>	<u>2,005</u>
Income from other trading activities			
Premises lettings	4,149	-	4,149
	<u>4,149</u>	<u>-</u>	<u>4,149</u>
Income from investments			
Interest on cash deposits	629	-	629
	<u>629</u>	<u>-</u>	<u>629</u>
Total Income	<u>89,892</u>	<u>5,638</u>	<u>95,530</u>

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Income from donations and offerings			
Standing order - planned donations	51,940	-	51,940
Collection offerings	814	-	814
Gift-Aid recoverable	12,918	-	12,918
Other donations	100	-	100
	<u>65,772</u>	<u>-</u>	<u>65,772</u>
Income from charitable activities			
Church activities	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Income from other trading activities			
Premises lettings	12,237	-	12,237
	<u>12,237</u>	<u>-</u>	<u>12,237</u>
Income from investments			
Interest on cash deposits	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	<u>78,009</u>	<u>-</u>	<u>78,009</u>

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	4,051	-	4,051
Church premises costs	26,493	2,266	28,759
Giving and donations	6,742	4,470	11,212
Governance costs	1,560	-	1,560
Manse costs	6,624	-	6,624
Ministry and church activities	13,107	-	13,107
Staff related costs	3,741	-	3,741
Staff salaries	31,144	-	31,144
	<u>93,462</u>	<u>6,736</u>	<u>100,198</u>

Building and Premises costs includes a £6,115 (2021: £5,760) depreciation charge.

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Administration	6,107	-	6,107
Church premises costs	35,909	-	35,909
Giving and donations	3,566	-	3,566
Governance costs	1,680	-	1,680
Ministry and church activities	7,502	-	7,502
Staff related costs	317	-	317
Staff salaries	4,713	-	4,713
	<u>59,794</u>	<u>-</u>	<u>59,794</u>

Please note that Manse running costs in the 2021 accounts were not split out and shown separately.

Governance Costs

	2022	2021
	£	£
Independent Examiner's fee	1,560	1,680
	<u>1,560</u>	<u>1,680</u>

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,560	1,680

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	28,431	4,713
Social security costs	-	-
Employer contributions to pension plans	2,713	-
	<u>31,144</u>	<u>4,713</u>

The average head count of employees during the year was as follows:

	2022	2021
Average head count	2	1

Number of employee received employee benefits of more than £60,000 during the year was as follows:

	2022	2021
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

Key Management Personnel

The charity considers its key management personnel to be the Trustees and the Minister. The total employee benefits received by key management were as follows:

	2022	2021
	£	£
Key management personnel employee benefit	25,162	-

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

7 Trustee remuneration and expenses

During the year two trustees received remuneration as employees of the charity. M Powell was employed by the Church as Minister and D Stirland as Administrator. Both are not remunerated for the role as trustee. The total remuneration received during the year including employers national insurance and employers pension contribution was as follows.

	2022	2021
	£	£
M Powell	25,162	-
D Stirland	6,327	-

During the year one trustee incurred out of pocket expenses for the day to day running of the Charity. The total expenses claimed during the year was £755. The type of expenses incurred related to ministry and pastoral costs.

During the year the total aggregated donations made to the charity by the trustee's during the year was £9,360.

8 Tangible fixed assets

	Freehold Land and buildings £	Fixtures and fittings £	Other equipment £	Total £
Cost				
At 1 January 2022	1,664,819	110,368	6,724	1,781,911
Additions	<u>-</u>	<u>2,130</u>	<u>1,350</u>	<u>3,480</u>
At 31 December 2022	<u>1,664,819</u>	<u>112,498</u>	<u>8,074</u>	<u>1,785,391</u>
Depreciation				
At 1 January 2022	-	25,648	3,855	29,503
Charge for this year	<u>-</u>	<u>4,500</u>	<u>1,615</u>	<u>6,115</u>
At 31 December 2022	<u>-</u>	<u>30,148</u>	<u>5,470</u>	<u>35,618</u>
Carrying amount				
At 31 December 2022	<u>1,664,819</u>	<u>82,350</u>	<u>2,604</u>	<u>1,749,773</u>
At 31 December 2021	<u>1,664,819</u>	<u>84,720</u>	<u>2,869</u>	<u>1,752,408</u>

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

9 Debtors

	2022	2021
	£	£
Accrued income	8,869	9,160
Other debtors	34	4,972
	<u>8,903</u>	<u>14,132</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,580	3,956
Accruals	2,231	1,680
Bank loan	3,928	3,390
	<u>7,739</u>	<u>9,026</u>

11 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loan	11,467	15,986
	<u>11,467</u>	<u>15,986</u>

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Jan 2022 £	Income £	Expenditure £	Transfers £	31 Dec 2022 £
Unrestricted Funds					
Unrestricted					
General funds	117,117	89,892	(87,347)	(3,480)	116,182
Designated					
Church property fund	1,752,408	-	(6,115)	3,480	1,749,773
Total Unrestricted	1,869,525	89,892	(93,462)	-	1,865,955
Restricted Funds					
Future church and manse refurbishment	2,266	-	(2,266)	-	-
Ukraine appeal	-	5,638	(4,470)	-	1,168
Total Restricted Funds	2,266	5,638	(6,736)	-	1,168
Total Funds	1,871,791	95,530	(100,198)	-	1,867,123

	1 Jan 2021 £	Income £	Expenditure £	Transfers £	31 Dec 2021 £
Unrestricted Funds					
Unrestricted					
General funds	95,845	78,009	(54,034)	(2,703)	117,117
Designated					
Church property fund	1,755,465	-	(5,760)	2,703	1,752,408
Total Unrestricted	1,851,310	78,009	(59,794)	-	1,869,525
Restricted Funds					
Future church and manse refurbishment	2,266	-	-	-	2,266
Ukraine appeal	-	-	-	-	-
Total Restricted Funds	2,266	-	-	-	2,266
Total Funds	1,853,576	78,009	(59,794)	-	1,871,791

Lister Hill Baptist Church

Year Ended 31st December 2022

Notes to the Financial Statements

Fund Descriptions

Church property fund

The Church property asset fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the Church on an on-going basis. These comprise of the church, the manse, fixtures, fittings and equipment of the church.

Future church and manse refurbishment

A fund for future church and manse refurbishment.

Ukraine appeal

To raise money to help and support the citizens of Ukraine as part of the wider Baptist Union's fund raising appeal.

Fund transfers

Transfers from the General fund to the Church property fund of £3,480 of fixed asset additions so that the fund matches the net book value of assets held at the year end.

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	1,749,773	-	1,749,773
Current assets	135,388	1,168	136,556
Creditors less than 1 year	(7,739)	-	(7,739)
Creditors greater than 1 year	(11,467)	-	(11,467)
	<u>1,865,955</u>	<u>1,168</u>	<u>1,867,123</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	1,752,408	-	1,752,408
Current assets	142,129	2,266	144,395
Creditors less than 1 year	(9,026)	-	(9,026)
Creditors greater than 1 year	(15,986)	-	(15,986)
	<u>1,869,525</u>	<u>2,266</u>	<u>1,871,791</u>

14 Related party transactions

No related party transactions took place during the year (2021: £0).

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Accounts



Knowing Jesus and Making Him Known

Lister Hill Baptist Church
Horsforth, Leeds

Report of the Managing Trustees and Financial Statements
For the year ended 31 December 2021

Charity No. 1173771

Lister Hill Baptist Church

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Lister Hill Baptist Church

Charity Information

Trustees

Mr Andrew Thompson	(resigned 31 May 2021)
Ms Rachel Stirland	(appointed 22 July 2021)
Mr Brian Birkett	
Mr Rory MaGrath	
Ms Gaynor Brear	(appointed 20 May 2021)
Rev Matt Powell	(appointed 20 February 2022)

Registered charity number

1173771

Correspondence

1 Brownberrie Avenue
Horsforth
Leeds
LS18 5PW

Independent Examiner

Jessica Lawrence
Azets Audit Services Ltd
33 Park Place
Leeds
LS1 2RY

Bankers

Santander
Santander UK
Bridle Road
Bootle
L30 4GB

Yorkshire Bank (now Virgin Money)

Box 183
30 The Foretate
Kilmarnock
KA1 1JH

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2021.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1173771). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 24 April 2017 forms its governing document. The church is a member of the Baptist Union of Great Britain.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of our minister, elders, church secretary and treasurer, all of whom are elected at the Church Member's Meeting. Our Charity Trustees are responsible for making recommendations to the church but ultimately most matters are the decision of the Church Member's Meeting.

Our Charity Trustee meetings are 'business like' and productive, and they always include prayer, Bible reading, and financial matters presented by our Treasurer along with any other matters that need addressing. Minutes are taken efficiently by our Church Secretary, circulated and stored safely for the future. The Charity Trustees usually meet at least 4 times per year.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Our paid administrator carries out most of the administrative tasks of the charity, supported where needed by others such as our Church Secretary.

Trustees

The Trustees who served during the year and to the period to sign off of the financial statements are as follows:-

Mr Andrew Thompson	(resigned 31 May 2021)
Ms Rachel Stirland	(appointed 22 July 2021)
Mr Brian Birkett	
Mr Rory MaGrath	
Ms Gaynor Brear	(appointed 20 May 2021)
Rev Matt Powell	(appointed 20 February 2022)

Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the elders have had regard for the guidance on public benefit published by the Charity Commission, and in particular the specific guidance on charities for the advancement of religion. The church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the church in any way.

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2021 (continued)



Aims and purposes

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The vision for Lister Hill Baptist Church is to “Be family, worship Jesus, make disciples and tell others”. This is illustrated by this picture, based on the roundabout near our church building.

All of our activities should help us to achieve at least one of these aims. Our strapline is ‘knowing Jesus and making him known’. In brief this reminds us whom we serve, and helps remind us of our central purpose as Christians in a Baptist church.

Working with other local churches and charitable giving

We work with other local churches where possible through Horsforth Churches Together. We do this by sending representatives to participate in their meetings, helping run community events such as activities at the annual Gala, and participating in and supporting acts of public witness such as the Good Friday ‘walk of witness’ and Carols in the Park. This past year we also supported the Horsforth “Walk of Art” festival.

We also continue to support charitable social action both in the UK and abroad, such as supporting Christian Aid, Compassion & Operation Christmas Child.

Wider Baptist life

We partake in wider Baptist life, being a member church of the Yorkshire Baptist Association and the Baptist Union of Great Britain.

Achievements and Performance

Unsurprisingly, the Covid-19 pandemic has had a huge impact on our activities throughout 2021. In accordance with the restrictions imposed by the UK Government in March 2020, we were forced to close our premises for worship services and all other meetings, which lasted until the summer of 2021. However, although our building may have been closed, our church has remained very much “open for business with God”. As a church, we are not defined by physical buildings, but rather by the people who make up our fellowship, and we quickly learned to adapt to our new circumstances and develop new skills and alternative ways of “being church” remotely.

We are hugely blessed that we have several members, who possess the relevant skills to allow us to record and edit together worship, sermons and other content, in order to create online services, which we have been able to share via our church website and YouTube channel. This has been a real team effort, but we owe a huge debt of gratitude to our Worship Leader, who has worked tirelessly to put these services together. The viewing figures for these online services have been very encouraging, significantly exceeding the regular physical attendances we would expect, and this has shown us that we are now able to reach a much wider audience than before.

We have also been able to launch a brand-new online service called “L.I.G.H.T” (Looking Into God’s Heart Together), which has been aimed at engaging with families with children at church. This ministry has been warmly welcomed with great feedback received from the families within the fellowship and good viewing figures. Since reopening this activity has carried on in person.

Our corporate worship on a Sunday is led by a number of gifted Worship Leaders and musicians, and we also have a range of gifted Preachers. All of this helps to bring variety to our shared life as we worship together as a church.

The need for Pastoral care has never been greater than during this pandemic, and traditional face-to-face methods of providing this have been limited during 2021. However, our Elders supported by a wide swathe of the members, have worked hard to stay in regular contact and provide emotional and spiritual support and encouragement to all who we have been made aware have been in need.

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2021(continued)

We have firmly embraced the use of Zoom to facilitate online meetings, both for “business” matters and for social purposes, and this now includes a regular Sunday evening prayer meeting. Zoom has also been used to hold Church Meetings and Leadership Meetings when in person meetings have not been allowed or found to be more convenient for everyone to be able to attend. The after-church chat facility was stopped in September 2021 when the use of it was reviewed at a Leaders’ Meeting. The usage of it had dropped since the reopening of the church and therefore seen that it was no longer necessary.

2021 has been a time of “*interregnum*”. The Search Team has worked really hard together as they have sought God as to the calling of a new minister to Lister Hill. After a lengthy process, ‘Praise God’ as a Church it was unanimously agreed at a Church Meeting in November 2021 to call Matt Powell as our new minister. He started his new position on the 20th February 2022.

This year our Charity Trustees have continued to meet together online for prayer, planning and decision making. We set our annual budget together which was affirmed by our church members’ meeting, who also affirm our end of year reports before they are sent off to the independent examiner and the Charity Commission.

Volunteers

Most of what we do is volunteer led, and we could not achieve what we do and offer so much to the community were it not for the hard work of the many volunteers within the church membership. We would like to publicly thank them in this document for all that they give of themselves in order to help us carry out our aims. We provide training wherever it is needed so that our volunteers are up to date with best practice and legal requirements, covering areas such as basic food hygiene, first aid and safeguarding training.

Risk Management

The Trustees regularly conduct their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. In addition to existing risk management procedures, during 2021 we have also carried out additional risk assessments with a view to establishing how we could safely re-open the building for worship and other activities, once the current Covid-19 restrictions were eased.

Fundraising

The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review.

The charity has received no complaints in relation to fundraising activity for the year under review.

Financial Review

During the year total income amounted to £78,009 (2020: £85,898) of which voluntary income was the main component and totalled £65,772 (2020: £76,516). Expenditure for the year totalled £59,794 (2020: £56,860), making net income for the year of £18,215 (2020: £29,038). The two main components of expenditure are staff costs and Mission, community initiatives.

At the balance sheet date, the church had total funds of £1,871,791 (2020: £1,853,576). Uncommitted reserves freely available for church charitable activities increased by £21,272 to £117,117 (2020: £95,845).

The Trustees consider that the minimum reserves necessary are 12 months of staff costs, which are expected to be £33,000 for 2022 (2021: £4,713).

Investment Policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

This report was approved by the Trustees on and signed on their behalf by:

Rachel Stirland
Chair

Lister Hill Baptist Church

Statement of Trustees' responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Lister Hill Baptist Church

Independent Examiner's report to the Trustees of Lister Hill Baptist Church

I report to the trustees on my examination of the financial statements of Lister Hill Baptist Church for the year ended 31 December 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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 Trust 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.

Jessica Lawrence
Azets Audit Services Ltd

Chartered Accountants

.....

33 Park Place
Leeds
S1 2RY

Lister Hill Baptist Church

Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
Income from:									
Donations and offerings	3	65,772	-	-	65,772	76,516	-	-	76,516
Other trading activities	4	12,237	-	-	12,237	9,302	-	-	9,302
Investment income	5	-	-	-	-	80	-	-	80
Total income		78,009	-	-	78,009	85,898	-	-	85,898
Expenditure on:									
Raising funds	6	529	-	-	529	505	-	-	505
Charitable activities	7	53,505	5,760	-	59,265	49,317	5,388	1,650	56,355
Total expenditure	7	54,034	5,760	-	59,794	49,822	5,388	1,650	56,860
Net income/(expenditure) for the financial year		23,975	(5,760)	-	18,215	36,076	(5,388)	(1,650)	29,038
Transfers between funds		(2,703)	2,703	-	-	(27,828)	30,932	(3,104)	-
Net movement in funds		21,272	(3,057)	-	18,215	8,248	25,544	(4,754)	29,038
Funds brought forward		95,845	1,755,465	2,266	1,853,576	87,597	1,729,921	7,020	1,824,538
Funds carried forward	13,14,15	117,117	1,752,408	2,266	1,871,791	95,845	1,755,465	2,266	1,853,576

The statement of financial activities includes all gains and losses recognised in the year.

All activities in the current and previous year are continuing.

Lister Hill Baptist Church

Balance Sheet as at 31 December 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,752,408		1,755,465
Current assets					
Debtors	10	14,132		12,826	
Cash at bank and in hand		130,263		115,561	
		144,395		128,387	
Current Liabilities					
Creditors: Amounts falling due within one year	11	(9,026)		(10,927)	
Net current assets			135,369		117,460
Creditors: Amounts falling due over one year	12		(15,986)		(19,349)
Net assets			1,871,791		1,853,576
Funds of the charity:					
Unrestricted	13		117,117		95,845
Designated	14		1,752,408		1,755,465
Restricted	15		2,266		2,266
Total funds	16		1,871,791		1,853,576

The Financial Statements were approved by the Trustees on and signed on their behalf by:

Rachel Stirland
Chair

The notes on pages 9 to 17 form part of these financial statements.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Church information

The Church operated under a status of an "excepted" charity from its establishment until it exceeded the registration threshold of £100,000. Subsequently, the Church has been formally registered with the Charity Commission under registration number 1173771 on 24 April 2017. The Church's principal office address is 1 Brownberrie Avenue, Horsforth, Leeds, LS18 5PW.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)") and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

The COVID-19 Pandemic has impacted both the operational and financial activity of the church this year this has continued subsequent to the year end due to a further national lockdown. The church holds strong free reserves which coupled with the ongoing support by members are adequate to meet the cashflow needs of the church. Therefore the Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Income in the Statement of Financial Activities ("SOFA") is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Lettings income is recognised in the SOFA when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

1. Accounting policies (continued)

1.6 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The Church operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land and buildings	Not depreciated
Fixtures and fittings	25 years straight line
Office equipment	5 years straight line

Freehold land is not depreciated. No depreciation has been charged on the freehold building as it is considered that the residual value is such that any depreciation charge would be immaterial.

1.9 Fund accounting

Funds held by the Church are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund - this is the net book value funds tied up in land and buildings used in the course of delivering the activities of the charity. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements show true and fair view of the funds available to operate the Church.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

1.11 Financial instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.14 Taxation

The Church is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

2. Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Church owns a freehold property which is not depreciated. The trustees anticipate that, for the foreseeable future, its estimated residual value will not be less than the book value in these financial statements. The residual value is estimated based on the current market value of the property assuming it is already of the age and condition expected at the end of its useful life.

3. Income from donations and offerings

	2021	2020
	£	£
Standing order - planned donations	51,940	45,815
Collection offerings	814	3,548
Gift-Aid recoverable	12,918	24,703
Other donations	100	2,450
	65,772	76,516

4. Income from other trading activities

	2021	2020
	£	£
Premises lettings	12,237	9,302

5. Income from investments

	Total	Total
	2021	2020
	£	£
Interest on cash deposits	-	80

6. Expenditure on raising funds

	Total	Total
	2021	2020
	£	£
Support costs:		
- Insurance	255	249
- Electricity and gas	260	221
- Rates and water	14	35
Total expenditure on raising funds	529	505

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

7. Expenditure on charitable activities

Direct costs:	Total 2021 £	Total 2020 £
Ministry costs		
Staff costs (Note 8)	(420)	-
Staff allowances and expenses	317	-
Resources and events	323	232
	220	232
Mission		
Subscriptions	5,040	5,040
	5,040	5,040
Administration		
Staff costs (Note 8)	5,133	4,982
	5,133	4,982
Other charitable activities		
Donations	3,566	7,918
Mission, community initiatives	22,011	11,503
Subscriptions	2,134	1,805
Resources and materials	54	162
	27,765	21,388
Support costs:		
Maintenance and refurbishment	5,064	10,350
Utilities, council tax	2,468	2,486
Insurance	2,296	2,241
Printing, stationery and postage	49	76
Telephone	793	810
Other costs	2,665	1,270
Loan interest	332	442
Depreciation	5,760	5,388
Independent Examiner's fee for other services	1,000	990
Independent Examiner's fee for examination	680	660
	21,107	24,713
Total expenditure on charitable activities	59,265	56,355
Total expenditure	59,794	56,860

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

8. Employment costs

	2021 £	2020 £
Staff costs comprise:		
Wages and salaries	4,713	4,982
	4,713	4,982

The Church had 1 employee (2020 - 1 employees) during the year under review.

No employee received in excess of £60,000 (2020 – no employee).

No Trustee received any remuneration, benefits or out of pocket expenses during the year (2020 – none).

The Trustees are considered to be the key management personnel of the Church.

9. Tangible fixed assets

	Freehold Land and buildings	Fixtures and fittings	Other Equipment	Total 2021
		£	£	£
Cost:				
At 1 January 2021	1,664,819	109,313	5,076	1,779,208
Additions	-	1,055	1,648	2,703
At 31 December 2021	1,664,819	110,368	6,724	1,781,911
Depreciation:				
At 1 January 2021	-	21,233	2,510	23,743
Charge in the year	-	4,415	1,345	5,760
As at 31 December 2021	-	25,648	3,855	29,503
Net book values:				
As at 31 December 2020	1,664,819	88,080	2,566	1,755,465
As at 31 December 2021	1,664,819	84,720	2,869	1,752,408

Freehold land and building are not depreciated.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

10. Debtors

	2021 £	2020 £
Trade debtors	35	-
Prepayments	4,937	4,780
Accrued income	9,160	8,046
	14,132	12,826

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,956	3,405
Deferred income	-	1,900
Accruals	1,680	1,532
Bank loan balance	3,390	4,090
	9,026	10,927

12. Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loan balance	15,986	19,349

The loan of £19,376 is a mortgage advanced by Santander UK Plc which is secured against the Manse, a freehold property at Tinshill Lane, Leeds. The loan is repayable over 7 years by way of capital and interest payments, interest is charged at 1.69% per annum.

At 31 December 2021 the loan was repayable in annual instalments as follows:

	2021 £	2020 £
In one year or less	3,390	4,090
Between one and five years	13,844	11,249
After five years by instalments	2,142	8,100
	15,986	19,349
Total borrowings	19,376	23,439

13. Unrestricted funds

	2021 £	2020 £
Balance at 1 January 2021	95,845	87,597
Net income for the year	23,975	36,076
Transfers	(2,703)	(27,828)
Balance at 31 December 2021	117,117	95,845

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

14. Designated funds

	2021 £	2020 £
Balance at 1 January 2021	1,755,465	1,729,921
Net expenditure for the year	(5,760)	(5,388)
Transfers	2,703	30,932
Balance at 31 December 2021	1,752,408	1,755,465

The balance in the designated property fund represents the Church property asset fund of £1,752,408 (2020 - £1,755,465). The Church property asset fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the Church on an on-going basis. These comprise of the Church, the Manse, the fixtures, fittings and equipment of the Church.

15. Restricted funds

	2021 £	2020 £
Balance at 1 January 2021	2,266	7,020
Net expenditure for the year	-	(1,650)
Transfers	-	(3,104)
Balance at 31 December 2021	2,266	2,266

The restricted fund balance of £2,266 relates to the future church and Manse refurbishment.

16. Analysis of net assets between funds

As at 31 December 2021	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	-	1,752,408	-	1,752,408
Current assets	142,129	-	2,266	144,395
Current liabilities	(9,026)	-	-	(9,026)
Long term liabilities	(15,986)	-	-	(15,986)
	117,117	1,752,408	2,266	1,871,791

As at 31 December 2020	Unrestricted £	Designated £	Restricted £	Total £
Tangible fixed assets	-	1,755,465	-	1,755,465
Current assets	126,121	-	2,266	128,387
Current liabilities	(10,858)	-	-	(10,858)
Long term liabilities	(19,418)	-	-	(19,418)
	95,845	1,755,465	2,266	1,853,576

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2021 (continued)

17. Capital commitments

At 31 December 2021 there were no capital commitments (2020: no commitments).

18. Related party transactions

Other than those disclosed at note 8 there were no disclosable related party transactions during the year.

LISTER HILL BAPTIST CHURCH

England & Wales - Charity number 1173771

Accounts



Lister Hill
BAPTIST CHURCH

Knowing Jesus and Making Him Known

Lister Hill Baptist Church
Horsforth, Leeds

Report of the Managing Trustees and Financial Statements
For the year ended 31 December 2020

Charity No. 1173771

Lister Hill Baptist Church

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Lister Hill Baptist Church

Charity Information

Trustees

Mr Andrew Thompson (acting Chair from July 2019)
Mr Brian Birkett
Mr Michael Rushfirth (resigned November 2020)
Mr Thomas Ferry (resigned December 2020)
Mr Rory MaGrath

Registered charity number

1173771

Correspondence

1Brownberrie Avenue
Horsforth
Leeds
LS18 5PW

Independent Examiner

Laura Masheder FCA DChA
Garbutt & Elliott LLP
33 Park Place
Leeds
LS1 2RY

Bankers

Santander
Santander UK
Bridle Road
Bootle
L30 4GB

Yorkshire Bank
Box 183
30 The Foretate
Kilmarnock
KA1 1JH

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2020

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2020.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1173771). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 24 April 2017 forms its governing document. The church is a member of the Baptist Union of Great Britain.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of our minister, elders, church secretary and treasurer, all of whom are elected at the Church Member's Meeting. Our Charity Trustees are responsible for making recommendations to the church but ultimately most matters are the decision of the Church Member's Meeting.

Our Charity Trustee meetings are 'business like' and productive, and they always include prayer, Bible reading, and financial matters presented by our Treasurer along with any other matters that need addressing. Minutes are taken efficiently by our Church Secretary, circulated and stored safely for the future. The Charity Trustees usually meet at least 4 times per year, although this has been restricted in the year under review due to the COVID-19 pandemic.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Our paid administrator carries out most of the administrative tasks of the charity, supported where needed by others such as our Church Secretary.

Trustees

The Trustees who served during the year and to the period to sign off of the financial statements are as follows:-

Mr Andrew Thompson (acting Chair from July 2019)
Mr Brian Birkett
Mr Michael Rushfirth (resigned November 2020)
Mr Thomas Ferry (resigned December 2020)
Mr Rory MaGrath

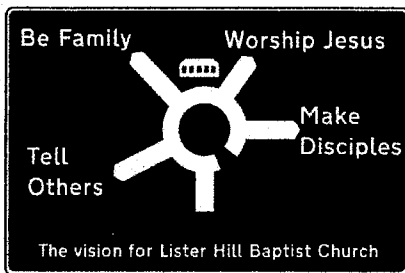
Public benefit

When reviewing the aims and objectives of the charity, and in planning future activities, the elders have had regard for the guidance on public benefit published by the Charity Commission, and in particular the specific guidance on charities for the advancement of religion. The church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the church in any way.

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2020 (continued)



Aims and purposes

The Charity Trustees of Lister Hill Baptist Church have the responsibility together with the rest of the church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

The vision for Lister Hill Baptist Church is to “Be family, worship Jesus, make disciples and tell others”. This is illustrated by this picture, based on the roundabout near our church building.

All of our activities should help us to achieve at least one of these aims. Our strapline is ‘knowing Jesus and making him known’. In brief this reminds us whom we serve, and helps remind us of our central purpose as Christians in a Baptist church.

Working with other local churches and charitable giving

We work with other local churches where possible through Horsforth Churches Together. We do this by sending representatives to participate in their meetings, helping run community events such as activities at the annual Gala, and participating in and supporting acts of public witness such as the Good Friday ‘walk of witness’ and Carols in the Park. This past year we also supported the Horsforth “Walk of Art” festival.

We also continue to support charitable social action both in the UK and abroad, such as supporting Fairtrade, Christian Aid, Compassion, Operation Christmas Child and Toilet Twinning.

Wider Baptist life

We partake in wider Baptist life, being a member church of the Yorkshire Baptist Association and the Baptist Union of Great Britain.

Achievements and Performance

Unsurprisingly, the Covid-19 pandemic has had a huge impact on our activities throughout 2020. In accordance with the restrictions imposed by the UK Government in March 2020, we were forced to close our premises for worship services and all other meetings, which lasted for the rest of the year. However, although our building may have been closed, our church has remained very much “open for business with God”. As a church, we are not defined by physical buildings, but rather by the people who make up our fellowship, and we quickly learned to adapt to our new circumstances and develop new skills and alternative ways of “being church” remotely.

We are hugely blessed that we have several members, who possess the relevant skills to allow us to record and edit together worship, sermons and other content, in order to create online services which we have been able to share via our church website and U-tube channel. This has been a real team effort, but we owe a huge debt of gratitude to our worship Leader – Kevin Weeks, who has worked tirelessly to put these services together. The viewing figures for these online services have been very encouraging – significantly exceeding the regular physical attendances we would expect, and this has shown us that we are now able to reach a much wider audience than before.

We have also been able to launch a brand-new online service called “L.I.G.H.T” (Looking Into God’s Heart Together), which has been aimed at engaging with families with children at church. This ministry has been warmly welcomed with great feedback received from the families within the fellowship and good viewing figures.

The need for pastoral care has never been greater than during this pandemic, and traditional face-to-face methods of providing this have been limited during 2020. However, our Elders – supported by a wide swathe of the members – have worked hard to stay in regular contact and provide emotional and spiritual support and encouragement to all who we have been made aware have been in need.

We have firmly embraced the use of Zoom to facilitate online meetings, both for “business” matters and for social purposes, and this now includes a regular “after church” chat session, a Sunday evening prayer meeting, a Monday evening “discipleship” course, and a popular fortnightly Quiz evening.

Lister Hill Baptist Church

Report of the Trustees for the year ended 31 December 2020 (continued)

In 2019 our previous Minister moved onto another church, so 2020 has been a time of "interregnum", and during this time we have been working hard to develop and approve a Church Profile document establish a Search Group, to help us find a new minister, which we hope will bear fruit in 2021.

This year our Charity Trustees have continued to meet together online for prayer, planning and decision making. We set our annual budget together which was affirmed by our church members' meeting, who also affirm our end of year reports before they are sent off to the independent examiner and the Charity Commission.

Volunteers

Most of what we do is volunteer led, and we could not achieve what we do and offer so much to the community were it not for the hard work of the many volunteers within the church membership. We would like to publicly thank them in this document for all that they give of themselves in order to help us carry out our aims. We provide training wherever it is needed so that our volunteers are up to date with best practice and legal requirements, covering areas such as basic food hygiene, first aid and safeguarding training.

Risk Management

The Trustees regularly conduct their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. In addition to existing risk management procedures, during 2020 we have also carried out additional risk assessments with a view to establishing how we can safely re-open the building for worship and other activities, once the current Covid-19 restrictions are eased.

Financial Review

During the year total income amounted to £85,898 (2019: £97,456) of which voluntary income was the main component and totalled £76,516 (2019: £86,757). Expenditure for the year totalled £56,860 (2019: £90,723), making net income for the year of £29,038 (2019: £6,733). The two main components of expenditure are staff costs and donations.

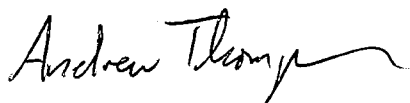
At the balance sheet date, the church had total funds of £1,853,576 (2019: £1,824,538). Uncommitted reserves freely available for church charitable activities increased by £8,248 to £95,845 (2019: £87,597).

The Trustees consider that the minimum reserves necessary are 12 months of staff costs, that is £22,000 at the year end.

Investment Policy

In accordance with the Trust Deed, the Trustees have the power to invest in stock or other investments as they see fit.

This report was approved by the Trustees on 21st May 2021 and signed on their behalf by:



Andrew Thompson
Acting Chair

Lister Hill Baptist Church

Statement of Trustees' accounting and reporting responsibilities

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

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Lister Hill Baptist Church

Independent Examiner's report to the Trustees of Lister Hill Baptist Church

I report to the trustees on my examination of the accounts of Lister Hill Baptist Church for the year ended 31 December 2020.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity Trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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 Trust 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.



Laura Masheder FCA DChA
Garbutt & Elliott LLP

Chartered Accountants

8 June 2021

33 Park Place
Leeds
S1 2RY

Lister Hill Baptist Church

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2019 £
Income from:									
Donations and offerings	3	76,516	-	-	76,516	86,757	-	-	86,757
Other trading activities	4	9,302	-	-	9,302	10,662	-	-	10,662
Investment income	5	80	-	-	80	37	-	-	37
Total income		85,898	-	-	85,898	97,456	-	-	97,456
Expenditure on:									
Raising funds	6	505	-	-	505	1,013	-	-	1,013
Charitable activities	7	49,317	5,388	1,650	56,355	75,094	5,264	9,352	89,710
Total expenditure		49,822	5,388	1,650	56,860	76,107	5,264	9,352	90,723
Net income/(expenditure) for the financial year		36,076	(5,388)	(1,650)	29,038	21,349	(5,264)	(9,352)	6,733
Transfers between funds		(27,828)	30,932	(3,104)	-	-	-	-	-
Net movement in funds		8,248	25,544	(4,754)	29,038	21,349	(5,264)	(9,352)	6,733
Funds brought forward		87,597	1,729,921	7,020	1,824,538	66,248	1,735,185	16,372	1,817,805
Funds carried forward	13,14,15	95,845	1,755,465	2,266	1,853,576	87,597	1,729,921	7,020	1,824,538

The statement of financial activities includes all gains and losses recognised in the year.

All activities in the current and previous year are continuing.

Lister Hill Baptist Church

Balance Sheet as at 31 December 2020

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible assets	9		1,755,465		1,729,921
Current assets					
Debtors	10	12,826		3,124	
Cash at bank and in hand		115,561		125,884	
		128,387		129,008	
Current Liabilities					
Creditors: Amounts falling due within one year	11	(10,927)		(11,019)	
Net current assets			117,460		117,989
Creditors: Amounts falling due over one year	12		(19,349)		(23,372)
Net assets			1,853,576		1,824,538
Funds of the charity:					
Unrestricted	13		95,845		87,597
Designated	14		1,755,465		1,729,921
Restricted	15		2,266		7,020
Total funds	16		1,853,576		1,824,538

The Financial Statements were approved by the Trustees on 28/5/2021 and signed on their behalf by:



Andrew Thompson
Acting Chairman

The notes on pages 9 to 17 form part of these financial statements.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Church information

The Church operated under a status of an "excepted" charity from its establishment until it exceeded the registration threshold of £100,000. Subsequently, the Church has been formally registered with the Charity Commission under registration number 1173771 on 24 April 2017. The Church's principal office address is 1 Brownberrie Avenue, Horsforth, Leeds, LS18 5PW.

1.2 Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)") and the Charities Act 2011. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

The COVID-19 Pandemic has impacted both the operational and financial activity of the church this year this has continued subsequent to the year end due to a further national lockdown. The church holds strong free reserves which coupled with the ongoing support by members are adequate to meet the cashflow needs of the church. Therefore the Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Income in the Statement of Financial Activities ("SOFA") is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised in the SOFA on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Lettings income is recognised in the SOFA when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

1.5 Expenditure

Expenditure, which includes attributable VAT which cannot be recovered, is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

1. Accounting policies (continued)

1.6 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

1.7 Pensions

The Church operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold property	50 years to the residual value
Fixtures and fittings and refurbishment	25 years straight line
Office equipment	20% Straight line

Freehold land is not depreciated.

No depreciation has been charged on the freehold building as it is considered that the residual value is such that any depreciation charge would be immaterial.

1.9 Fund accounting

Funds held by the Church are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated property fund - this is the net book value funds tied up in land and buildings used in the course of delivering the activities of the charity. These assets are not subject to ongoing restrictions in use but have been designated so that the financial statements show true and fair view of the funds available to operate the Church.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

1.11 Financial instruments

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.14 Taxation

The Church is a registered charity and as such is potentially entitled to tax exemption under Section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

2. Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Church owns a freehold property which is depreciated at cost less estimated residual value over its estimated useful economic life of 50 years. The residual value is estimated based on the current market value of the property assuming it is already of the age and condition expected at the end of its useful life.

3. Income from donations and offerings

	2020 £	2019 £
Standing order - planned donations	45,815	61,908
Collection offerings	3,548	8,136
Gift-Aid recoverable	24,703	16,713
Other donations	2,450	-
	76,516	86,757

4. Income from other trading activities

	2020 £	2019 £
Premises lettings	9,302	10,662

5. Income from investments

	Total 2020 £	Total 2019 £
Interest on cash deposits	80	37

6. Expenditure on raising funds

	Total 2020 £	Total 2019 £
Support costs:		
- Insurance	249	240
- Electricity and gas	221	736
- Rates and water	35	37
Total expenditure on raising funds	505	1,013

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

7. Expenditure on charitable activities

	Total 2020 £	Total 2019 £
Ministry costs		
Staff costs (Note 8)	-	14,456
Staff allowances and expenses	-	832
Resources and events	232	4,997
	232	20,285
Mission		
Resources and events	-	-
Subscriptions	5,040	5,210
	5,040	5,210
Administration		
Staff costs (Note 8)	4,982	5,210
	4,982	5,210
Other charitable activities		
Staff costs (Note 8)	-	2,449
Donations	7,918	5,319
Mission, community initiatives	11,503	9,421
Subscriptions	1,805	2,282
Resources and materials	162	255
	21,388	19,726
Support costs:		
Maintenance and refurbishment	10,350	17,522
Utilities, council tax	2,486	8,999
Insurance	2,241	2,483
Printing, stationery and postage	76	380
Telephone	810	1,233
Other costs	1,270	1,118
Loan interest	442	645
Depreciation	5,388	5,264
Independent Examiner's fee for other services	990	960
Independent Examiner's fee for examination	660	675
	24,713	39,279
Total expenditure on charitable activities	56,355	89,710
Total expenditure	56,860	90,723

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

8. Employment costs

	2020 £	2019 £
Staff costs comprise:		
Wages and salaries	4,982	20,561
Pension costs	-	1,554
	4,982	22,115

The Church had 1 employee (2019 - 3 employees) during the year under review.

No employee received in excess of £60,000 (2019 - no employee).

No Trustee received any remuneration or benefits during the year (2019 - none other than the minister).

During the year the total salary and benefits received by the Minister, who is also a Trustee, amounted to £Nil (2019 - £14,658).

The Trustees are considered to be the key management personnel of the Church.

During the year, the Trustees received out of pocket expenses totalling £Nil (2019 - £692), relating to reimbursed travel and accommodation for costs incurred on Church's business.

9. Tangible fixed assets

	Freehold Land and buildings	Fixtures and fittings	Other Equipment	Total 2020
	£	£	£	£
Cost:				
At 1 January 2020	1,636,991	106,209	5,076	1,748,276
Additions	27,828	3,104	-	30,932
At 31 December 2020	1,664,819	109,313	5,076	1,779,208
Depreciation:				
At 1 January 2020	-	16,860	1,495	18,355
Charge in the year	-	4,373	1,015	5,388
As at 31 December 2020	-	21,233	2,510	23,743
Net book values:				
As at 31 December 2019	1,636,991	89,349	3,581	1,729,921
As at 31 December 2020	1,664,819	88,080	2,566	1,755,465

Freehold land is not depreciated.

Buildings are depreciated to their estimated residual value.

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

10. Debtors

	2020 £	2019 £
Trade debtors	8,046	634
Prepayments	4,780	2,490
	12,826	3,124

11. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,405	4,394
Deferred income	1,900	-
Accruals	1,532	2,604
Bank loan balance	4,090	4,021
	10,927	11,019

12. Creditors: amounts falling due after one year

	2020 £	2019 £
Bank loan balance	19,349	23,372

The loan of £23,439 is a mortgage advanced by Santander UK Plc which is secured against the Manse, a freehold property at Tinshill Lane, Leeds. The loan is repayable over 7 years by way of capital and interest payments, interest is charged at 1.69% per annum.

At 31 December 2020 the loan was repayable in annual instalments as follows:

	2020 £	2019 £
In one year or less	4,090	4,021
Between one and five years	11,249	11,061
After five years by instalments	8,100	12,311
	19,349	23,372
Total borrowings	23,439	27,393

13. Unrestricted funds

	2020 £	2019 £
Balance at 1 January 2020	87,597	66,248
Net income for the year	36,076	21,349
Transfers	(27,828)	-
Balance at 31 December 2020	95,845	87,597

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

14. Designated funds

	2020 £	2019 £
Balance at 1 January 2020	1,729,921	1,735,185
Net expenditure for the year	(5,388)	(5,264)
Transfers	30,932	-
Balance at 31 December 2020	1,755,465	1,729,921

The balance in the designated property fund represents the Church property asset fund of £1,755,465 (2019 - £1,729,921). The Church property asset fund is the value of unrestricted funds represented by the tangible fixed assets owned and used by the Church on an on-going basis. These comprise of the Church, the Manse, the fixtures, fittings and equipment of the Church.

15. Restricted funds

	2020 £	2019 £
Balance at 1 January 2020	7,020	16,372
Net expenditure for the year	(1,650)	(9,352)
Transfers	(3,104)	-
Balance at 31 December 2020	2,266	7,020

The restricted fund balance of £2,266 relates to the future church and Manse refurbishment.

16. Analysis of net assets between funds

As at 31 December 2020	Unrestrict ed £	Designated £	Restricted £	Total £
Tangible fixed assets	-	1,755,465	-	1,755,465
Current assets	126,121	-	2,266	128,387
Current liabilities	(10,858)	-	-	(10,858)
Long term liabilities	(19,418)	-	-	(19,418)
	95,845	1,755,465	2,266	1,853,576
As at 31 December 2019	Unrestrict ed £	Designated £	Restricted £	Total £
Tangible fixed assets	-	1,729,921	-	1,729,921
Current assets	121,988	-	7,020	129,008
Current liabilities	(11,019)	-	-	(11,019)
Long term liabilities	(23,372)	-	-	(23,372)
	87,597	1,729,921	7,020	1,824,538

Lister Hill Baptist Church

Notes to the Financial Statements for the year ended 31 December 2020 (continued)

17. Capital commitments

At 31 December 2020 there were no capital commitments (2019: no commitments).

18. Related party transactions

Other than the disclosed at note 8 there were no disclosable related party transactions during the year.

