

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.

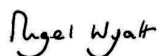
Independent examiner's statement

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

		Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
	Note	£	£	£	£
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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
	<hr/> 65,772	<hr/> -	<hr/> 65,772
 Income from charitable activities			
Church activities	-	-	-
	<hr/> -	<hr/> -	<hr/> -
 Income from other trading activities			
Premises lettings	12,237	-	12,237
	<hr/> 12,237	<hr/> -	<hr/> 12,237
 Income from investments			
Interest on cash deposits	-	-	-
	<hr/> -	<hr/> -	<hr/> -
 Total Income	<hr/> 78,009	<hr/> -	<hr/> 78,009

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	2022
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	-	2,130	1,350	3,480
At 31 December 2022	1,664,819	112,498	8,074	1,785,391
Depreciation				
At 1 January 2022	-	25,648	3,855	29,503
Charge for this year	-	4,500	1,615	6,115
At 31 December 2022	-	30,148	5,470	35,618
Carrying amount				
At 31 December 2022	1,664,819	82,350	2,604	1,749,773
At 31 December 2021	1,664,819	84,720	2,869	1,752,408

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).