

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
Farnworth Baptist Church

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Farnworth Baptist Church

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for the Year Ended 30 September 2022

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Farnworth Baptist Church

Report of the Trustees for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As stated in our constitution the principal purpose of the church is the advancement of the Christian faith according to the principles of the Baptist denomination.

The church also aims to support the local community through the alleviation of poverty and the promotion of social justice, the provision of education and the provision of community facilities.

The church continues to work towards its 2030 vision.

We have set strategic objectives which we believe will prepare and enable the growth we want to see. The rest of our trustee report focuses on achievements against these objectives.

Public benefit

The board of trustees is satisfied with the performance of the charity during the year and in planning the activities the trustees have had regard to the Charity Commission's guidance on public benefit.

Farnworth Baptist Church

Report of the Trustees for the Year Ended 30 September 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Growing the Church

- The development of small groups across Farnworth

Cell groups are a key part of our pastoral care and discipleship programme. These are led by church members and are normally held in peoples' homes once every two weeks. Numbers attending small groups have declined following the Coronavirus pandemic, but they have grown steadily over the year. An online small group has been established for those who are still reluctant to gather in person.

- Planting new congregations and churches

Sunday celebrations have grown in numbers over the year from an average of about 45 to 60 but this still remains about 75% of prepandemic attendance. We have had 29 first time visitors during the year which is encouraging. Online engagement via our Facebook page has remained steady at around 90 views per streamed celebration. Live engagement is relatively low at around 5 or 6 but our online presence allows people to watch later.

Toddler Church on a Wednesday has continued to have a strong presence following its reopening in September 2021. There is a constant turnover of people as children leave to go to nursery or parental leave comes to an end. Over the year we have seen 106 adults and children attend at least one session.

Renew Wellbeing run every Thursday afternoon and is a missional community for those with mental health concerns. This provides a safe space where its okay not to be okay, as well as opportunities to play games, learn a craft or simply chat. The Renew activity includes a time of reflection and prayer which everyone engages with, although this is not mandatory. This year we have had 31 different people attend this.

There have been no baptisms in the year, but we have welcomed two new members. Five people have been removed from the membership list as a result of non-engagement, resignation or relocation. Our current membership is 46.

- Developing future leaders

Our Activate Discipleship programme has been redeveloped ready for launch in October 2022. The format has been revised to have live teaching on five Saturdays and five Thursdays over the course of the year. Each module will stand alone so there is no requirement for people to attend the whole programme.

Gail Scholes, our Associate Minister, has continued to study for her MA with Northern Baptist College and to progress into her Newly Accredited Minister training. Helen Bradbury is currently in her third year of ministry formation with the Light College and Northern Baptist College. She has completed her BA in Theology, Mission and Evangelism.

Nurturing the people

- Equipping our people to live their faith in practical ways both at work and at home

The aim of all of our teaching, whether to the children and youth, at our Sunday gatherings or in our cell groups is that what we learn when we gather together should be applicable when we are dispersed to our homes and workplaces. During Lent and Advent we have provided resources to every family to help them use these times for reflection and to reach out to their friends and neighbours in differing ways.

- Growing a community of Christians who are learning to rely on the leading of the Holy Spirit

There are 25 people within the church who have participated in our Activate discipleship programme over the last five years. This teaches a reliance on listening to Holy Spirit and to exercise spiritual gifts in the body of the church. This is flowing out into the wider life of the church.

Our leadership team continue to be part of the Freshstreams Network and Groundlevel Network in order for them to continue to be challenged to lead in both Word and Spirit.

Farnworth Baptist Church

Report of the Trustees for the Year Ended 30 September 2022

- Developing the gifts and talents of all our people

We actively encourage people coming to the church to engage in serving the whole community. The numbers serving on teams reduced dramatically during Covid and numbers remain low. All of those who serve on teams are fully inducted and receive training as appropriate, for example Safeguarding Training, Essential Food Hygiene, Fire Warden, etc.

We have partnered with other organisations to broaden the range of qualifications that we can offer to our staff and volunteers.

Serving the community

Farnworth & Kearsley Foodbank has handed control of the Warton and Cleggs Lane Distribution Centre to Salford Foodbank as this aligned the location and management of the Foodbank centres with the local authority boundaries. We have continued to operate Foodbank centres from The Well four days a week and from St Georges Church 1 day per week.

Throughout the year, we have honoured 1453 vouchers which fed 2118 adults and 1504 children. This is a 6.6% increase on the previous year. 44 tonnes of food were collected from the public (a decline of 17%) and 42.7 tonnes distributed to individuals in need (an increase of 31%). We have sought additional funding to enable us to purchase additional supplies of food.

The Jeremiah Advice and Guidance Service continued to provide welfare and benefits advice. We have invested in a new database to track our work and have sought additional funding to expand the service to meet increasing demand.

As a result of the work of the service over £747,600 in benefits were received by 940 service users in the year. This is an increase of 143% on the previous year. We have won 92% of the Appeals Tribunals where we have provided support.

M has complex multiple needs including mental health crisis, dyslexia, inability to read, write or use ICT and substance abuse. Casework has involved working closely with his social worker and housing provider resulting in clearing of £6000 of rent arrears, securing rehousing and maximising income through Universal Credit. M attends regularly and is being supported whilst we await his PIP appeal tribunal. Without the support of Jeremiah Advice and Guidance M doesn't know how he would have coped.

We have continued to operate our CAP Job Club, providing support and training to help people reengage with the labour market. We continue to offer work experience and supported volunteering to assist people to become work ready. In the last year we have supported 37 people, 25% of whom have gained employment.

J first came to The Well as a volunteer cleaner to gain current work experience and engaged with Job Club for help with her CV and job search. J lives within the Eden Team catchment area and is well known to the team. Unfortunately, J was unable to continue volunteering during Covid-19 but stayed in touch with one or two members of the Eden Team. As a result of the ongoing support of the Eden Team in outreach from the Well J is now employed doing domestic cleaning for several people in the area.

Our ESOL (English for speakers of other languages) classes have continued to run both online and in person throughout the year. We have supported 31 people.

T is originally from Pakistan and remained isolated owing to her lack of spoken English. She has been attending ESOL classes at the Well for a couple of years and has invited several of her friends. When new students attend class, she is incredibly welcoming and takes the initiative to facilitate others learning, especially if they speak Urdu as a first language. This has helped her further improve her spoken English but increased her sense of achievement and wellbeing.

Renew Wellbeing is a safe space for anyone who may be struggling with their mental health where it's ok not to be ok. People can share a hobby or skill, join a workshop or activity or just come to relax and chat with a free hot drink. Operating from The Well Café, this group has continued to develop and grow with 31 people attending in the year.

S has been attending the Renew sessions since they started. She is unable to work owing to a neurological condition which has adversely affected her confidence and mental health. Since coming to the group she has been fully involved and has widened her participation in other community events organised by the church. This has improved her quality of life.

Farnworth Baptist Church

Report of the Trustees for the Year Ended 30 September 2022

In June 2022 we appointed a Wellbeing Coordinator to work alongside our other projects and to identify people who may benefit from support and a wellbeing plan. Work has begun in supporting service users to develop their own wellbeing plans supported by our worker.

Our Befriending Service did not have the number of referrals we expected and so we have re-evaluated the provision and have looked to work with Reach, another local charity working in this field.

We continue to operate the TLG Alternative Education Centre in partnership with TLG - The Education Charity. Numbers have continued to increase, and considerable work has been carried out to ensure a supportive and therapeutic culture is maintained to support the most vulnerable young people. This has meant that we have had to work closely with schools to avoid the placement of unsuitable pupils. We continue to self-evaluate our provision as good. At the start of the spring term the proprietorship of the TLG School passed from Farnworth Baptist Church to TLG Head Office.

The church is represented on the Bolton Anti-Poverty Strategy Forum.

Developing sustainability

- Building partnerships with other organisations in the voluntary, statutory and commercial sector

Our Senior minister continues to serve on the Bolton Church Leaders Bolton 2030 vision steering group and the environmental task and finish group.

We have partnered with the Message Trust to launch an Eden team in the local area, serving the Flowers Estate and Campbell Street areas which are areas of significant deprivation. We have appointed two team leaders who job share the role. They have reached out into the local community and made several significant contacts.

The church continues to support other organisations with regular donations including The Baptist Union Home Mission Fund, BMS World Mission and Interserve.

- Developing social enterprises which serve the community and generate income for the charity

We were successfully recredited for both Investors in People and Matrix quality standards.

The Well Café was renovated and relaunched in the year. This resulted in an increase in average daily sales from £79 in October 2021 to £92 in September 2022 (a 16% increase). Overall the café made a small loss in the year of £1548 which included refurbishment costs of £925.

Farnworth Baptist Church

Report of the Trustees

for the Year Ended 30 September 2022

FINANCIAL REVIEW

Principal funding sources

The Church raises most of the general funds it needs to carry on its activities from within its own membership and congregation. The Church is also heavily dependent on its membership and congregation working as volunteers in all aspects of the church's activities. Given the current economic conditions and the demographic of the local area we are encouraged by the generosity of our membership and congregation. We have continued to promote regular giving by standing order to our church members.

The church is dependent on grant income to support much of its work in the community. Income has been boosted by the following:

Greater Manchester Centre for Voluntary Organisations (Foodbank)	£1,990
Salford Community Voluntary Services (Foodbank)	£7,500
Bolton CVS (Wellbeing)	£15,000
Bolton CVS (Foodbank)	£1,630
Workers Educational Action - ESF (Jeremiah)	£15,000
The Message Trust (Eden)	£8,350
Bolton MBC (Foodbank)	£13,000
Coalfields Regeneration Trust (Advice and Guidance)	£2,000
The Trussell Trust (Foodbank)	£13,860
The Trussell Trust (Advice and Guidance)	£29,744
North Western Baptist Association (Ministry)	£5,308
The Manchester Guardian Trust (ESOL)	£2,000

In addition, the church has developed projects in order to generate income which offset some of the costs of the provision.

<u>Project</u>	<u>Income Generated</u>
The Well Coffee Shop	£19,813
TLG	£39,505
Renewable Energy (Solar PV)	£1,562
Room Hire and Conferences	£7,755

Reserves policy

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. The trustees aim to hold reserves in the General Fund, as a minimum, equivalent to three month's regular expenditure (excluding projects), i.e. £24,000. Reserves of this level are sufficient to enable the Church to function effectively for the coming year. In September 2022 our reserves fell to just under £15,000 as a result of cash flow issues relating to TLG and funding delays connected to Advice and Guidance. Trustees felt it was a good use of the reserves to maintain the level of service at this time.

FUTURE PLANS

Having successfully completed the transfer of assets from the unincorporated charity we will engage the services of a fundraiser to secure project funding from the voluntary and statutory sector.

With support from the Trussell Trust Pathfinder programme we will develop our Advice and Guidance service to meet the increasing demand and to partner with Community Money Advice to provide Debt Advice and Support.

We will continue to focus on equipping our people to share their faith in innovative and creative ways. We will relaunch our Alpha course and also investigate other resources to help people in the community to better understand the Christian faith. We will look to engage more of those attending the church in church membership so that they can fully contribute to the ongoing development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution adopted on 3 September 2019 and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charities Act 2011. It is a member of the Baptist Union of Great Britain and occupies premises which are held in trust by the Baptist Union Corporation Ltd.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the trustees who are elected by the church under the terms of the Constitution. Charity Trustees (except for those in ministerial office) are appointed for an initial three-year term with the opportunity to be nominated for reappointment at the end of each three-year term. John Middlebrough and Christopher Cox were re-elected as trustees at the AGM on 4 May 2022. Oladimeji Ojerinola was also elected to serve as a trustee at the same meeting.

As of May 2018, John Bradbury, Helen Bradbury, and Gail Scholes are trustees with ministerial office and are trustees as long as they hold office with the charity.

Organisational structure

The church is a Charitable Incorporated Organisation (CIO) with trustees appointed by a meeting of members. Each trustee is provided with copies of the constitution, accounts, and minutes, and made aware of the legal responsibilities they are accepting on appointment.

Prior to 1 October 2021, this charity's activities were carried out by an unincorporated charity of the same name (registered under charity number 1150233). On 1 October 2021, the assets, undertakings and liabilities of the unincorporated charity were transferred to this CIO entity to have a more robust structure to operate from moving forward.

The old unincorporated charity has since been wound up and removed from the Charity Commission's register.

Induction and training of new trustees

The trustees receive a Charity Commission trustee guidance booklet and attend a trustee training course at an early opportunity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees are satisfied that systems are in place to manage risks that have been identified.

Payments to trustees

The following payments were made to Trustees:

Rev John Bradbury - Stipend, housing costs, pension contributions and expenses totalling £42,197.

Rev Gail Scholes - Stipend, pension contributions and expenses totalling £8,002.

The church has established a remuneration committee to oversee all stipend and salary matters. Trustees declare an interest whenever financial matters are discussed and absent themselves from the meeting when their own remuneration is discussed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018709 (England and Wales)

Registered Charity number

1185143

Registered office

The Well
Trafford Street
Farnworth
Bolton
BL4 7PQ

Farnworth Baptist Church

Report of the Trustees
for the Year Ended 30 September 2022

Trustees

Rev J Bradbury MA
Mrs H G Bradbury
C T Cox
J Middlebrough
Mrs G Scholes
Dr O Ojerinola (appointed 4.5.22)


Independent Examiner

Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Bankers

Virgin Money
17-21 Oxford Street
Bolton
BL1 1RD

Approved by order of the board of trustees on25/1/23..... and signed on its behalf by:



Rev J Bradbury MA - Trustee

Independent Examiner's Report to the Trustees of
Farnworth Baptist Church

Independent examiner's report to the trustees of Farnworth Baptist Church ('the CIO')

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity's trustees of the CIO 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 your charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Act.

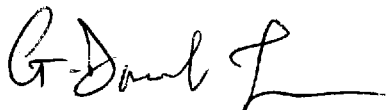
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Gracian Daniel-Sam
ACA
Daniel Sam Limited
Chartered Accountants
61 Plodder Lane
Farnworth
Bolton
BL4 0BX

Date: 19/4/2023

Farnworth Baptist Church

Statement of Financial Activities
for the Year Ended 30 September 2022

	Notes	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		71,887	135,151	207,038	247,175
Charitable activities					
TLG education support		39,505	-	39,505	47,376
Coffee shop		19,813	-	19,813	11,169
Investment income	3	<u>9,431</u>	<u>-</u>	<u>9,431</u>	<u>1,946</u>
Total		<u>140,636</u>	<u>135,151</u>	<u>275,787</u>	<u>307,666</u>
EXPENDITURE ON					
Charitable activities					
Mission		61,095	128,968	190,063	229,287
Ministry		53,271	619	53,890	47,681
Upkeep of church premises		12,673	3,009	15,682	16,196
Administration		3,702	420	4,122	7,864
Other		<u>10,383</u>	<u>2,300</u>	<u>12,683</u>	<u>14,437</u>
Total		<u>141,124</u>	<u>135,316</u>	<u>276,440</u>	<u>315,465</u>
NET INCOME/(EXPENDITURE)		(488)	(165)	(653)	(7,799)
Transfers between funds	12	<u>(2,450)</u>	<u>2,450</u>	<u>-</u>	<u>-</u>
Net movement in funds		(2,938)	2,285	(653)	(7,799)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>266,065</u>	<u>64,418</u>	<u>330,483</u>	<u>338,282</u>
TOTAL FUNDS CARRIED FORWARD		<u>263,127</u>	<u>66,703</u>	<u>329,830</u>	<u>330,483</u>

The notes form part of these financial statements

Farnworth Baptist Church


Balance Sheet


30 September 2022


	Notes	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
FIXED ASSETS					
Tangible assets	8	250,226	7,154	257,380	269,083
CURRENT ASSETS					
Debtors	9	1,814	-	1,814	2,800
Cash at bank and in hand		<u>14,742</u>	<u>59,549</u>	<u>74,291</u>	<u>70,355</u>
		16,556	59,549	76,105	73,155
CREDITORS					
Amounts falling due within one year	10	(3,655)	-	(3,655)	(7,255)
NET CURRENT ASSETS		<u>12,901</u>	<u>59,549</u>	<u>72,450</u>	<u>65,900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		263,127	66,703	329,830	334,983
CREDITORS					
Amounts falling due after more than one year	11	-	-	-	(4,500)
NET ASSETS		<u>263,127</u>	<u>66,703</u>	<u>329,830</u>	<u>330,483</u>
FUNDS	12				
Unrestricted funds				263,127	266,065
Restricted funds				<u>66,703</u>	<u>64,418</u>
TOTAL FUNDS				<u>329,830</u>	<u>330,483</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

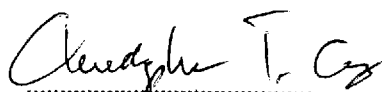
25/1/23 and were signed on its behalf by:



J Bradbury MA - Trustee


J Middlebrough - Trustee


H G Bradbury - Trustee


G Scholes - Trustee


C T Cox - Trustee


O Ojerinola - Trustee

The notes form part of these financial statements

1. INCORPORATION OF THE CHARITY

Prior to 1 October 2021, this charity's activities were carried out by an unincorporated charity of the same name (registered under charity number 1150233). On 1 October 2021, the assets, undertakings and liabilities of the unincorporated charity were fully transferred to this CIO entity to have a more robust structure to operate from moving forward.

In accordance with the Charities SORP (FRS 102), merger accounting has been applied in these accounts to present the assets, liabilities and funds as though they had always been part of this charity.

No analysis of the principal components of the Statement of Financial Activities has been provided as the transfer took place on the first day of this financial year. Therefore, the comparative figures relating to the year ended 30 September 2021 were attributable to the old unincorporated charity (1150233) and the current period figures are sole attributable to this charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds; it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

2. ACCOUNTING POLICIES - continued

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Rents received	7,755	-
Feed in tariff	1,562	1,764
Deposit account interest	<u>114</u>	<u>182</u>
	<u>9,431</u>	<u>1,946</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.22	30.9.21
	£	£
Depreciation - owned assets	<u>12,685</u>	<u>14,438</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

	30.9.22	30.9.21
	£	£
Trustees' salaries	34,248	27,891
Trustees' pension contributions to money purchase schemes	<u>3,817</u>	<u>5,343</u>
	<u>38,065</u>	<u>33,234</u>

The above remuneration is in respect of Rev J Bradbury and Rev G Scholes in their roles as ministers and not in their roles as trustees.

Trustees' expenses

	30.9.22	30.9.21
	£	£
Trustees' expenses	<u>1,417</u>	<u>376</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.9.22	30.9.21
Ministry	2	2
Outreach	8	8
Administration	2	2
	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

7. INDEPENDENT EXAMINER'S REMUNERATION

The amount payable to the Independent Examiner for carrying out the final preparation and independent examination of these accounts is £1,500 (2021: £1,500).

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 October 2021	420,510	18,201	10,554	20,147	469,412
Additions	-	-	-	982	982
At 30 September 2022	<u>420,510</u>	<u>18,201</u>	<u>10,554</u>	<u>21,129</u>	<u>470,394</u>
DEPRECIATION					
At 1 October 2021	174,051	17,004	3,518	5,756	200,329
Charge for year	<u>8,210</u>	<u>321</u>	<u>2,111</u>	<u>2,043</u>	<u>12,685</u>
At 30 September 2022	<u>182,261</u>	<u>17,325</u>	<u>5,629</u>	<u>7,799</u>	<u>213,014</u>
NET BOOK VALUE					
At 30 September 2022	<u>238,249</u>	<u>876</u>	<u>4,925</u>	<u>13,330</u>	<u>257,380</u>
At 30 September 2021	<u>246,459</u>	<u>1,197</u>	<u>7,036</u>	<u>14,391</u>	<u>269,083</u>

Included in cost or valuation of land and buildings is freehold land of £10,000 (2021 - £10,000) which is not depreciated.

The charity is the beneficial owner of the above land and buildings, however the legal title is held by the charity's custodian trustee (The Baptist Union Corporation Limited).

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Other debtors	1	-
Prepayments	<u>1,813</u>	<u>2,800</u>
	<u>1,814</u>	<u>2,800</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade creditors	1,755	2,175
Social security and other taxes	-	2,958
Other creditors	22	112
Accruals and deferred income	<u>1,878</u>	<u>2,010</u>
	<u>3,655</u>	<u>7,255</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22	30.9.21
	£	£
Other creditors	<u>-</u>	<u>4,500</u>

12. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	266,065	(488)	(2,450)	263,127
Restricted funds				
Restricted fund	64,418	(165)	2,450	66,703
	<u>330,483</u>	<u>(653)</u>	<u>-</u>	<u>329,830</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,636	(141,124)	(488)
Restricted funds			
Restricted fund	135,151	(135,316)	(165)
	<u>275,787</u>	<u>(276,440)</u>	<u>(653)</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	287,261	(21,196)	266,065
Restricted funds			
Restricted fund	51,021	13,397	64,418
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>338,282</u>	<u>(7,799)</u>	<u>330,483</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,267	(187,463)	(21,196)
Restricted funds			
Restricted fund	141,399	(128,002)	13,397
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>307,666</u>	<u>(315,465)</u>	<u>(7,799)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	Transfers between funds £	At 30.9.22 £
Unrestricted funds				
General fund	287,261	(21,684)	(2,450)	263,127
Restricted funds				
Restricted fund	51,021	13,232	2,450	66,703
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>338,282</u>	<u>(8,452)</u>	<u>-</u>	<u>329,830</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,903	(328,587)	(21,684)
Restricted funds			
Restricted fund	276,550	(263,318)	13,232
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>583,453</u>	<u>(591,905)</u>	<u>(8,452)</u>

13. RELATED PARTY DISCLOSURES

Rev J Bradbury (a trustee of the charity) received a stipend, housing costs, pension contributions and expenses totalling £42,197 (2021: £41,713) for his employment as minister and not in his role as a trustee.

Mrs E Hemsley (daughter of Rev J & H Bradbury) received gross wages and pension contributions totalling £6,273 (2021: £24,896).

Rev G Scholes (a trustee of the charity) received gross wages and pension contributions totalling £8,002 (2021: £2,042) for her employment as associate minister and not in her role as a trustee.

During the year the charity made a final loan repayment to Mr J Middlebrough (a trustee of the charity) of £3,000 to fully settle the loan he originally made to the charity.

14. EMPLOYEE BENEFIT OBLIGATIONS

The Church is an employer participating in a pension scheme known as the Baptist Pension Scheme ("the Scheme"), which is administered by the Pension Trustee (Baptist Pension Trust Limited). The Scheme is a separate legal entity and the assets of the Scheme are held separately from those of the Employer and the other participating employers.

For any month, each participating employer in the Scheme pays contributions as set out in the Schedule of Contributions in force at that time.

The Scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pension costs charged to the SoFA in the year are contributions payable towards benefits and expenses accrued in that year, plus any impact of deficiency contributions.

Benefits in respect of service prior to 1 January 2012 are provided through the Defined Benefit (DB) Plan within the Scheme. The main benefits for pre-2012 service were a defined benefit pension of one eightieth of Final Minimum Pensionable Income for each year of Pensionable Service, together with additional pension in respect of premiums paid on Pensionable Income in excess of Minimum Pensionable Income. The Scheme, previously known as the Baptist Ministers' Pension Fund, started in 1925, but was closed to future accrual of defined benefits on 31 December 2011. Since January 2012, pension provision is being made through a Defined Contribution (DC) Plan.

In July 2022, the Pension Trustee secured an agreement to transfer the responsibility of the DB plan to an insurance company to secure the benefits payable to the beneficiaries. As such there are limited ongoing liabilities for this charity.

Farnworth Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,086	12,776	13,862	25,567
Weekly offerings	51,655	12,301	63,956	50,609
Gift aid	13,838	-	13,838	10,945
Grants	<u>5,308</u>	<u>110,074</u>	<u>115,382</u>	<u>160,054</u>
	71,887	135,151	207,038	247,175
Investment income				
Rents received	7,755	-	7,755	-
Feed in tariff	1,562	-	1,562	1,764
Deposit account interest	<u>114</u>	<u>-</u>	<u>114</u>	<u>182</u>
	9,431	-	9,431	1,946
Charitable activities				
TLG education support	39,505	-	39,505	47,376
Coffee shop	<u>19,813</u>	<u>-</u>	<u>19,813</u>	<u>11,169</u>
	<u>59,318</u>	<u>-</u>	<u>59,318</u>	<u>58,545</u>
Total incoming resources	140,636	135,151	275,787	307,666
EXPENDITURE				
Charitable activities				
Trustees' salaries	34,248	-	34,248	27,891
Trustees' pension contributions	3,817	-	3,817	5,343
Trustees' expenses	1,417	-	1,417	376
Wages	20,445	113,060	133,505	173,855
Social security	5,768	-	5,768	10,205
Pensions	7,335	-	7,335	5,839
Manse upkeep	3,516	-	3,516	1,510
Manse rent	7,200	-	7,200	7,200
Rates and water	1,873	284	2,157	1,564
Insurance	3,139	1,788	4,927	6,077
Light and heat	4,622	2,600	7,222	7,338
Telephone	621	1,576	2,197	3,302
Postage and stationery	1,340	2,876	4,216	2,834
Sundries	513	407	920	2,333
Training and consultancy	1,024	480	1,504	4,001
Coffee shop supplies	5,078	-	5,078	3,127
Pastoral care	610	139	749	486
Children's work	120	-	120	31
Travel and subsistence	1,619	32	1,651	313
Carried forward	104,305	123,242	227,547	263,625

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Farnworth Baptist Church

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	Unrestricted funds £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
Charitable activities				
Brought forward	104,305	123,242	227,547	263,625
Worship	1,319	-	1,319	843
Repairs and maintenance	6,178	125	6,303	7,294
Subscriptions	-	-	-	691
IT maintenance	819	1,324	2,143	5,180
Cleaning	922	-	922	519
Outreach resources	1,556	4,949	6,505	7,249
Motor vehicle costs	71	1,036	1,107	1,475
Grants to institutions	<u>13,369</u>	<u>1,920</u>	<u>15,289</u>	<u>6,288</u>
	128,539	132,596	261,135	293,164
Other				
Freehold property depreciation	8,210	-	8,210	8,210
Fixtures depreciation	320	-	320	1,640
Motor vehicles depreciation	-	2,111	2,111	2,111
Computer depreciation	<u>1,853</u>	<u>189</u>	<u>2,042</u>	<u>2,476</u>
	10,383	2,300	12,683	14,437
Support costs				
Governance costs				
Accountancy and legal fees	<u>2,202</u>	<u>420</u>	<u>2,622</u>	<u>7,864</u>
Total resources expended	<u>141,124</u>	<u>135,316</u>	<u>276,440</u>	<u>315,465</u>
Net expenditure	<u>(488)</u>	<u>(165)</u>	<u>(653)</u>	<u>(7,799)</u>

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