

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2021**

**WEST STREET CHRISTIAN  
FELLOWSHIP**

# **WEST STREET CHRISTIAN FELLOWSHIP, CREWE**

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## LEGAL AND ADMINISTRATIVE DETAILS

STATUS	A charitable company (limited by guarantee) - Charity registration number 1107611 - Company registration number 5124931
REGISTERED ADDRESS	West Street Baptist Church West Street, Crewe Cheshire CW1 3HE
TRUSTEES / DIRECTORS	Mrs. Ruth Brehaut Mr. Peter Buchan (None of the trustees hold title to any property belonging to the charity) Mr. James Crawford (resigned 04.03.22) Mrs. Joellen Criddle Mr. Peter Midgley Mr. Andrew Page (resigned 26.02.22)
CHURCH LEADERSHIP TEAM	Rev. Graham Criddle Mrs. Heather Pritchard Mrs. Isobel Ramdewor
CHURCH ADMINISTRATOR	Miss Ruth Grimshaw
CHURCH TREASURER	Mr. Peter Buchan
BANKERS	Barclays Bank PLC, Market Street, Crewe, Cheshire CW1 2ET
INDEPENDENT EXAMINERS	Afford Bond Holdings Limited Chartered Accountants, 31 Wellington Road Nantwich, Cheshire, CW5 7ED
WEB-SITE ADDRESS	<a href="http://www.wscfchurch.com">www.wscfchurch.com</a>

## **Report of the Trustees / Directors for the year ended 31<sup>st</sup> December 2021**

The trustees present the 2021 annual report, for West Street Christian Fellowship, in Crewe.

### **Structure, Governance and Management**

West Street Christian Fellowship (WSCF) is a company limited by guarantee. It incorporated on 11<sup>th</sup> May 2004 and registered as a charity on 13<sup>th</sup> January 2005. The objects of the company are defined in our Memorandum of Association and the charity is governed by the rules in its Articles of Association. Should the company be wound up with insufficient funds to meet any liabilities, the members are required to contribute an amount not exceeding £1 each.

The church, formerly known as West Street Baptist Church, is based in the west end of Crewe, although it continues to attract members from a wider area of South Cheshire. The church changed its name when it became a charitable company and has remained an independent church. It is a member of the Evangelical Alliance.

The Church Leadership team take responsibility for the spiritual direction and wellbeing of the church fellowship. The Trustees oversee the legal responsibilities and the management of the fellowship's resources. The Trustees, Administrator and Leaders (TAL group) each have their own responsibilities but meet regularly as a group to ensure good levels of co-operation and teamwork.

WSCF operates a congregational decision-making model. Where key decisions are to be taken, e.g. some staff appointments and items of significant financial outlay, the Leadership team and Trustees will recommend a course of action. The church members are invited to vote on the proposals indicating their approval or otherwise. Church unity is very important to us so the leaders convene regular "Focus Days" (Covid permitting) where members of the congregation can both listen to and share their thoughts on any future direction of the church.

Church services and meetings are open to the public. Church membership, however, is open to anyone who professes a genuine Christian faith, can agree to the church statement of faith and has been baptised by total immersion.

### **Charitable Objects, Activities and Public Benefits**

Our Memorandum of Association describes the scope of our purposes as being

- the advancement of the Christian faith,
- the advancement of education,
- the provision of facilities for the benefit of the community
- the relief of hardship.

Our current activities in support of these aims are summarised as: -

1. Church – Worship, Pastoral and Teaching
2. Youth and Schools Work
3. Community Projects
4. Christian Bookshop (In a much reduced capacity)
5. Christian Mission and Relief Work

The financial costs of these activities are analysed in the SOFA on Page 13.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and planning for our activities.

## **WSCF – The importance of relationship**

As you read through this report you will see many examples of things that we, as a church and as a charity, are involved in that bring blessing and support to those in our community. This is something we consider a privilege and something to which we continue to be really committed.

And we are continually aware that, for this to be possible, relationships are key – relationships in three different directions.

As followers of Jesus, our relationship with God is of vital importance. It is through that that we experience unconditional love, deep forgiveness and the strength to do the things that we do.

As a group of people who are united through our relationship with Jesus, the relationships we have with each other are vitally important. They provide friendship, support and encouragement and enable us to live as an “extended family”.

And from this strong base, we have a deep desire to build relationships with those who are not currently part of our church community. This happens through much of the work we do: helping those who are struggling financially; providing a safe space for parents to come with their toddlers; acting as coaches to children who are finding things difficult; enabling people to meet up and chat and share; litter picking on the streets and chatting to people there; helping to deliver the RE curriculum in schools; simply coming alongside friends and neighbours and much more.

Like all of us, the restrictions due to Covid have impacted these things – although we managed to keep some of them going, even if in different forms. As these restrictions are removed and we work out what “living with Covid” means we are able to explore new ways of building relationships – both within and outside our church community.

We aim to be a place where people can come and find a welcome, where people can find someone to talk to, where people will be accepted and supported, where people can experience something of the wonderful things we have received and experienced from God.

But we also aim to be a community of people who are not constrained by our buildings but who go out from them into our neighbourhoods, into our workplaces, into our schools to share what we have received as a demonstration of love for the people of our town.

Jesus told his first followers, as he sent them out into their communities: Freely you have received; freely give. (Matthew 10:8b). And our desire today, nearly 2,000 years after Jesus spoke those words, is to continue to do the same.

The way we do this in 2022 will probably be very different to 2021, due to (hopefully) fewer restrictions coupled with ever changing needs. But we look forward to doing so with confidence in God and united in our love for Him.

## **Principle Activities, Achievements and Performance**

### **1. Church – Worship, Pastoral and Teaching.**

Providing facilities for worship, pastoral care and teaching is a core part of our charitable purposes.

The church meets on Sunday mornings at 10.30 am for our weekly service. For the first half of the year, we were not permitted to meet in person, but we continued our online services on Zoom. Zoom has its limitations but it provided a lifeline in allowing us to maintain contact with most of our congregation and for friendships to develop as people interacted with each other in the discussion groups. A downloadable online service via the Spark system was also produced and made available each Friday. That contained some worship videos and a short sermon, which introduced the theme for the following Sunday Zoom meeting.

Rev. Graham Criddle and his wife, Jo worked for many hours making sure the technology and the format of the meetings worked for us, and we are very grateful to them for this. For the second half of 2021, things changed a little. We dropped the Spark service because

people were now meeting in person again at church, albeit socially distancing and wearing masks. Several members of the congregation still felt anxious about meeting indoors, so we developed what we called a hybrid service. The usual service takes place in the church, but with two new cameras in place, it was now also accessible for people to view from home via Zoom. On occasions those at home have been able to contribute to the service itself, which has provided some tricky technological challenges. We like a challenge!

During the week there are other opportunities for people to pray, study and have fellowship with each other. House groups and various prayer meetings take place either weekly or monthly. We find that focussing on God, together with other likeminded people, is a rewarding experience. For those new to all of this but are seeking to discover these spiritual truths for themselves, we run Alpha courses, developed by the Holy Trinity Brompton Church in London. These are used to great effect introducing people to the Christian faith across the world, and Crewe is no exception. WSCF link up with other churches in the town for the Alpha courses, which have tended to be run on Zoom. Working with other churches is good for us and it helps to provide the necessary people to run the meetings.

We have links with a national network of churches and church leaders, known as the Kairos Connexion and it is providing us with a challenge to explore how we can reach out and make a positive impact on the wider community. In an increasingly secular age, our outreach shouldn't be limited to merely inviting them to attend church services, important as that is. It is still early days. One of our leaders, Heather Pritchard, heads up a new monthly venture called "Super Sundays" The meetings specifically focus on young people and young families. They meet at a different time to the normal service, often away from the church buildings. With an underlying Christian theme, the idea is to build community and to encourage to people in their faith and discipleship in an environment they are comfortable with. We hope to invite more families to join us in this new venture.

Part of the pastoral work of the church is visiting those who need encouragement or practical assistance. This is particularly true for some of the older members of the congregation. Tim Oakley co-ordinates much of this along with members of the Leadership Team. Many of us in the church look out for each other and provide support where we can. It is all part of being church together.

Externally we have maintained our links with Rev. David King from Salford and Rev. Robert Mountford from Stoke on Trent. They serve on our Council of Reference and provide very helpful advice and counsel. Our thanks go to both of them.

Church membership at our 2021 AGM was 121, 9 fewer than at the same point in 2020. New people have been attending the church but have not yet stepped forward to formally becoming church members.

## **2. Youth and Schools Work**

*Objectives for 2021 and beyond.* For church-based meetings, teaching the Christian faith in a safe and inclusive environment for all children, in a way that is fun, encouraging and practical. For school-based meetings, teaching the RE curriculum and engaging with the whole school in coaching children who are in need of additional support.

From within the congregation the church employs two trained teachers (Heather Pritchard and Kate Matthews) as schools' workers. Heather teaches the Christianity units in the RE curriculum in 3 different Primary Schools. As schools opened fully last September, Heather was able to resume teaching. When children were asked what they enjoyed about RE when Heather teaches, children responded, "I love the games that we play to help us remember things and we can ask any question and Heather always has a helpful answer!"

Kate Matthews coaches and coordinates a team of volunteer coaches working in local Primary Schools. We have just completed our 4th year of partnership with the Education Charity **TLG (Transforming Lives for Good)**. TLG exists to bring hope and a future to struggling children. Through 'Early Intervention Coaching' we engage with children, families and schools to prevent exclusions and disengagement from learning. Kate coaches and coordinates an amazing and growing team of volunteer coaches, working with the charity. The coaches work in 2 local primary schools offering one to one mentoring to children for 1 hour each week for a minimum of 1 year. We continue to hope that this area of ministry will grow, which will mean being able to offer ourselves to more schools and bringing a brighter future to more children.

Despite the ongoing complications and disruptions of Covid we have continued to support struggling children and families. We have been able, not only to maintain relationships with children, their families and the schools but to create a thriving relationship. We have also had many opportunities to signpost struggling families to other local agencies. There have been many positive outcomes including preventing exclusions and encouraging engagement with home learning. In addition, our connectivity and relationships with schools have flourished. Here are two quotes we enjoyed reading.

*"When I'm sad it's a good bit in the middle of the day. I like telling you how I'm feeling and sorting it out. I like playing with you and all the stuff too- I really like play dough"*  
*Coached Child Aged 9*

*"I really don't know where to start! The difference we have seen in the children who have been fortunate to have taken part in the TLG programme is incredible. They have grown in confidence; attendance has improved and the best bit is seeing the children's faces when their mentor arrives to collect them from class. These children have had the opportunity to talk to someone about how they are feeling, play games that they didn't get to play when they were younger and just get the 1 to 1 attention they deserve. All the mentors are so caring and kind to the children and we love having them in our school. Thank you."*

*Head Teacher*

The salaries for Kate and Heather are paid by the church congregation so we are able to offer all these services to schools free of charge.

In September of 2021 we were able to restart many of our church-based activities for children and young people.

**3-11-year-old** children take part in 'JAM' (Jesus and Me) which combines worship, creative bible teaching and fun! JAM is provided 2-3 times a month.

**4-11-year-olds** are invited to Fusion on a Friday evening during term time. We provide a safe, fun, encouraging and inclusive environment for all children. This includes children that attend our Church and those from the surrounding community and schools. As a church-based club, we enable them to be taught in the fundamental values and truths of Evangelical Christianity as described by the inspired word of God in the Holy Bible. Relationships between leaders, helpers (aged 11-17) and children, are built through a range of activities and workshops including football, craft, cooking, games and 'super skills' etc.

**Teenage years.** Over the past year, all our youth work had to stop and move to Zoom. We met mid-week during the first lock down discussing different topics and enjoyed some fantastic times together. It gave us an opportunity to look at some themes in greater detail. We were still only able to meet online during the Sunday service. The times we had together were brilliant although numbers were lower than before lockdown.

As restrictions have been lifted, we have begun meeting together again on Sunday mornings which has been lovely. We have seen some young people come back and join us although there is room for more. We are looking to grow the youth work over this coming year and restart meeting in midweek again. We are currently looking for some additional voluntary leaders to assist with this. We are also looking to employ a full-time youth worker in 2022 to head up the team and enable us to reach out to more young people across the town. This is an exciting time as we try new things and look ahead to a brighter future.

### **3. Community Projects**

*2021 Objective* – To show the love of Christ to the community in practical ways.

#### **Christians Against Poverty**

Another year of having to adapt to new ways of doing things and working around Covid restrictions! BUT, despite the difficulties, a further 10 families became debt free. This, in itself, is exciting but what is more exciting is the total number of people/families who have become debt free since CAP Crewe opened its doors in 2011.....96! That's 96 families that are now living in hope, rather than living in desperation & fear!

CAP Crewe was having its 10th birthday in 2021 and CAP Head office was having its 25<sup>th</sup> birthday, so we thought we'd have a celebration. We contacted past and present clients to come and join us for a bit of a party, with music, real life stories of people's lives being impacted by the work of CAP and then to cap it all, we laid on a Fish & Chip Van outside the church, so everyone could enjoy free fish & chips to celebrate. We managed to do all of this whilst socially distancing and we fed over 100 people!

In previous years, we have mentioned the CAP Christmas hampers that we have distributed and because they have been so well received, especially during the pandemic, as a church, we decided to bless not just our CAP families but many other families that we have contact with, through our children's and youth work. So this year, we delivered almost 80 Christmas Hampers, full of Christmas goodies, like selection boxes, big boxes of chocolates, mince pies and so on. This year, as we did last year, we also added in a voucher for a take away meal for every member of the family. One lady said "I can't thank you enough for the hamper and the take away voucher was a life saver....perfect timing for my son's birthday!"

Hopefully, as the impact of the pandemic lessens, we can go back to seeing people in their own homes but whether it's face to face or on the end of the phone, we will continue to help people who are weighed down by debt and walk with them, as they embark on their journey out of debt!

**"5 Minus"** has had another fun and exciting year despite the challenges lockdown brought at the beginning. We have recognised a need for more opportunities for our children to grow and develop in preparation for school readiness. We have been looking at the early years curriculum and our sessions now include this. The children have very much enjoyed activities, stories and crafts around topics such as people who help us and plants and flowers. It is still a priority for us to provide a safe, welcoming and friendly setting for adults to come with their little ones. We have many conversations each week with people who are struggling on their parenting journey and it is great to be able to come alongside them to talk and pray with them. We have also started a "bring and share" table where people can leave any unwanted children's toys, games and books and can take from the table any items they would like for free. This has been very well received and we have a good rotation of stock each week. We are now trialing second hand children's clothing too. Our numbers are

growing as people are feeling safer to come out and seek something for their little ones to do. 5 minus certainly has a lively buzz!

**“Deliver Crewe”.** During the summer holidays of 2020 we launched a new voluntary community project called ‘Deliver Crewe’. The purpose of ‘Deliver Crewe’ was to deliver free, healthy, hot, family meals during school holidays. The families we had referred to us, by 2 schools, were generally families whose financial circumstances had been dramatically changed due to COVID. These changes have largely been due to being furloughed or redundancy. The most recent meal delivery was the end of the Summer holiday 2021 but we have been able to maintain contact with these families through signposting to other agencies and making food bank referrals. We have also been able to partner with CAP and provide these families with a Christmas hamper bag of goodies and vouchers.

#### **Seniors.**

Over the last few years we have developed highly successful quarterly Seniors Days where an average of 80 senior citizens, many of whom had very little (if any) contact with the church, come together for an activity packed day with a free lunch provided. This age group more than most has had to be so cautious to protect themselves from Covid. Consequently, opportunities to meet and encourage our senior citizens evaporated as the pandemic took hold. However, we have been able to keep in regular contact with seniors within our own church and at various times we have sent cards and a newsletter to those people who have regularly attended our Seniors Days in the past. We look forward to establishing face to face contact when conditions allow. Plans are well under way to revamp the meetings to make them weekly but with a similar but less activity packed format. Friendship being the key ingredient.

**Other Community groups.** Our Maybury Centre building and our Church Hall are in demand by quite a varied selection of groups. We are accommodating some very popular English language classes, sessions for people recovering from drug or alcohol abuse, family genealogy enthusiasts, birthday parties and we also provide some space for other church groups to meet, where they don't have their own premises. Groups come and go and so the list keeps changing. It's very fluid.

The church owns two flats. For the past three years these have been managed by the YMCA. They were a useful resource when the YMCA looked to re-house people from the hostel. Being two bedroomed flats, they are especially useful for families. The agreement with the YMCA ended early in 2021 as they no longer needed to use the flats. An extensive refurbishment has been taking place during the year with special thanks to our own Maintenance team led by Paul Taylor. The aim is to make them available for local people to rent early in 2022.

#### **4. Christian Bookshop**

Within the reception area of our Maybury Centre, is a small bookstall area selling a few books, bibles and a selection of birthday and greeting cards with a scriptural theme. Some other churches still order their bible reading notes from us.

#### **5. Christian Mission and Relief Work**

*2021 Objective and beyond* – To share in the world-wide Christian mission to spread the good news of Jesus Christ and to provide practical relief in times of natural disasters.

The church has a long tradition of supporting Christian work overseas. £18,349 of our unrestricted voluntary income last year was channelled into a variety of missionary and

disaster relief projects with the congregation directly contributing a further £4,312 (including tax reclaimed on Gift Aid). This additional financial support is shown within our restricted funds. During 2021 we had church members engaged in missionary work in the South Pacific area, Africa and Eastern Europe. When coupled with gifts to other UK Christian charities and workers, totalling £6,218 we have been able to provide a grand total of £28,879 to support Christian outreach, mission and disaster relief.

### **Volunteers**

We employed eight paid members of staff. However, we could not function properly without the support from our willing and talented volunteers. They contribute so much of their time to the different ministries at church. We try to encourage people to become involved in serving others. Some people doubt they have anything to offer, but we just want people to offer friendship, be welcoming and to offer support and to pray for one another. That is something most of us can do.

### **Risks**

We have a small team that takes care of safeguarding at West Street. All our key workers are DBS checked and it is a high priority for us to keep all children and vulnerable adults safe, whether they are part of our church family or our local community. In recent years, various Trustees and other key church members have been able to attend training courses on both Safeguarding and Mental Health issues.

### **Financial Review**

The church finances were boosted by a number of special donations during 2021. Sadly, several families suffered bereavement during the year but then expressed a desire to pass on some of their inheritance gifts to the church. £60,300 was received! We are so very grateful for their generosity during such a difficult time. We wish to acknowledge the very kind grant of £15,951 from Cheshire Community Foundation towards our Christians Against Poverty project and we also greatly appreciate the UK Government's support via the Job Retention Scheme totalling £8,944.

These special donations and grants helped us record a surplus of £23,940 in our Statement of Financial Activities (SOFA) (compared with a deficit of £5,505 in 2020). Total income including restricted funds reached £312,901 (2020 £272,625). Expenditure for the year (including depreciation charges) was £288,961 (2020 £278,130). The accounts and accompanying notes analyse these figures. The surplus of £23,940 as shown on the SOFA represents the movement in total net assets.

The Net Cash Flow in the year shows a surplus of £62,981 (2020 a deficit of £13,928) and this represents the movements in the cash and bank balances during the year.

### **Reserves Policy**

Our current reserves policy aims to stabilise our unrestricted cash and bank balances at a level sufficient to cover our next three to four months of expenditure. This would suggest that our optimum cash balances would be approximately £70,000. At the end of 2021 our unrestricted church fund cash balances totalled £153,096, reflecting the receipt of those special donations mentioned in the previous section.

### **Trustees' Responsibilities**

The trustees (who are also directors of West Street Christian Fellowship for the purposes of Company Law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Company Law 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 charitable company and of the incoming resources and application of resources of the charitable company for that period. In preparing those financial statements the trustees are required to:

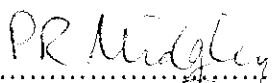
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- Observe the methods and principles in the Charities SORP.

The trustees are responsible for keeping proper accounting records, which 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 Companies Act 2006 and with the Charities Act 2011. They are also responsible for safeguarding the assets of the trust and hence for taking responsible steps for the prevention and detection of fraud and other irregularities

The report has been prepared taking advantage of the small company's exemption of section 415A of the Companies Act 2006.

Signed on behalf of the Trustees

  
.....  
Peter Buchan  
Director/Trustee

  
.....  
Peter Midgley  
Director/Trustee

Date 16 April 2022

## **Independent Examiner's Report to the Trustees of West Street Christian Fellowship**

I report to the charity trustees on my examination of the accounts of the group for the year ended 31 December 2021 which are set out on pages 3 to 23.

### **Responsibilities and basis of report**

As the charity trustees of the group (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the group are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the group's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

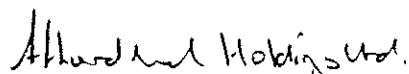
Because the parent company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed 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 that in any material respect:

1. accounting records were not kept in respect of the group as required by section 386 of the 2006 Act: or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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: or
4. 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.

*Signed:*



Paul Edwards FCCA CTA  
Afford Bond Holdings Limited  
Chartered Accountants  
31 Wellington Road  
Nantwich  
Cheshire  
CW5 7ED  
16 April 2022

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**Consolidated Statement of Financial Activities**  
**(incorporating an Income and Expenditure Account)**  
**Year ended 31 December 2021**

		General Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOME AND EXPENDITURE</b>					
<b>INCOME AND ENDOWMENTS FROM:</b>	Notes				
Donations and legacies	4	244,913	43,982	288,895	250,156
Charitable activities					
Community Projects - Playgroup		3,234	-	3,234	2,205
Christian Bookstall		600	-	600	554
Other trading activities		-	-	-	-
Investments	5	20,172		20,172	19,710
Other		-	-	-	-
<b>Total incoming resources</b>		<b>268,919</b>	<b>43,982</b>	<b>312,901</b>	<b>272,625</b>
<b>EXPENDITURE ON:</b>					
<b>Raising Funds</b>			-		
<b>Charitable activities</b>	6 & 7				
Church - Pastoral & Teaching		126,739	14,199	140,938	138,579
Youth & Schools Work		29,470	-	29,470	30,458
Community Projects		62,533	26,942	89,475	80,360
Christian Bookstall		199	-	199	392
Christian Mission & Relief Work	9	2,653	26,226	28,879	28,341
<b>Total resources expended</b>		<b>221,594</b>	<b>67,367</b>	<b>288,961</b>	<b>278,130</b>
<b>NET INCOME/(EXPENDITURE) for the year</b>		<b>47,325</b>	<b>(23,385)</b>	<b>23,940</b>	<b>(5,505)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	17	<b>(21,580)</b>	<b>21,580</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>25,745</b>	<b>(1,805)</b>	<b>23,940</b>	<b>(5,505)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		468,063	220,262	688,325	693,830
Total funds carried forward		<b>493,808</b>	<b>218,457</b>	<b>712,265</b>	<b>688,325</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 15 to 23 form part of these financial statements

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**CONSOLIDATED AND PARENT CHARITY BALANCE SHEET**  
**At 31 December 2021**

		Group 2021 £	Group 2020 £	Parent Charity 2021 £	Parent Charity 2020 £
	Notes				
<b>FIXED ASSETS</b>					
Land and buildings		459,971	479,966	269,241	283,207
Furniture and fittings		53,318	71,434	49,589	66,985
Plant and equipment		10,533	9,149	10,533	9,149
Tangible assets	14	523,822	560,549	329,363	359,341
<b>CURRENT ASSETS</b>					
Debtors and accrued income	15	13,768	16,599	13,768	16,599
Cash at bank and in hand	19	178,681	115,700	178,681	115,700
		192,449	132,299	192,449	132,299
<b>LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due within one year	16	(4,006)	(4,523)	(4,006)	(4,523)
<b>NET CURRENT ASSETS</b>		188,443	127,776	188,443	127,776
<b>NET ASSETS</b>		712,265	688,325	517,806	487,117
<b>THE FUNDS OF THE CHARITY</b>					
Restricted income funds	17	218,457	220,262	23,998	19,054
General unrestricted income funds		493,808	468,063	493,808	468,063
<b>TOTAL CHARITY FUNDS</b>		712,265	688,325	517,806	487,117

For the year ending 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006, and the directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to the small companies regime

These financial statements were approved and authorised for issue by the Board on 16/4/2022

Signed on behalf of the Board of Directors / Trustees.

AP Buchan Peter Buchan Director / Trustee

PP Midgley Peter Midgley Director / Trustee

# WEST STREET CHRISTIAN FELLOWSHIP, CREWE

## Statement of Cash Flows

Year ended 31 December 2021

	Movements 2021 £	Movements 2020 £
Cash Flows from Operating Activities		
Net cash (outflow)/inflow from operating activities (see Note 18)	53,790	14,083
Investing Activities:		
Interest received	15	173
Rents received	12,482	14,892
Room Hire	7,675	4,645
Purchase of Property, Plant and Equipment	(10,981)	(47,721)
Net cash provided by/(used in) investing activities	9,191	(28,011)
Increase/(decrease) in cash in the year	62,981	(13,928)
Transfer of Cash and deposits from related trusts	-	-
Total Movement in Funds	62,981	(13,928)
Reconciliation of Net Cashflow to Movement in Net funds		
Increase/(decrease) in cash in the year	62,981	(13,928)
Cash at 31 December 2020	115,700	129,628
Cash at 31 December 2021	178,681	115,700
Cash and deposits repayable on demand		
Bank Deposits	169,131	111,117
Cash at bank	9,410	4,420
Cash and cash in transit	140	163
	178,681	115,700

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

**1. STATUS AND RELATIONSHIP WITH CONNECTED CHARITIES**

West Street Christian Fellowship was incorporated in England and Wales as a company limited by guarantee on 11 May 2004. 2005 was the first year of operation. It is also a registered charity (no. 1107611). On 16 September 2005 the company was appointed as sole trustee, under section 16 of the Charities Act 1993 for its two subsidiary charities :

- (a) West Street Baptist Church (previously known as Monks Coppenhall Particular Baptist Church). The church is an excepted charity.
- (b) West Street Baptist Church Crewe Christian Fellowship Centre Trust (charity 516816)

Neither of the two subsidiary charities accrue any income. The only expenditure is depreciation on the Fixed Assets. Any financial transactions for use of the trusts are included within the parent company accounts. The subsidiary trusts balances are recorded in Note 17 (Restricted Funds).

In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**2. CONTROLLING PARTY**

The Committee of Trustees control the day to day legal and financial affairs of the Fellowship, with ultimate control being exercised by the Church Leadership Team.

**3. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year and also have been consistently applied within the same accounts.

**First time adoption of FRS 102**

FRS 102 was first adopted in 2015

**Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention, in accordance with both the Financial Reporting Standard (FRS 102) and with the Statement of Recommended Practice: Accounting and Reporting by Charities issued in 2015, SORP (FRS102), the Charities Act 2011, Companies Act 2006

No judgements or key assumptions have been made which would significantly affect either the amounts recognised in the financial statements or the carrying amounts of assets and liabilities within the next financial year.

The statement of financial activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

**Public Benefit Entity**

The charity meets the definition of a public benefit entity under FRS 102.

**Going Concern**

There are no material uncertainties about the likelihood that this support will continue, and accordingly, the accounts have been prepared on a going concern basis. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**Fund accounting**

General funds are available to meet and further the objectives of the Church. Included within general funds are monies that have been designated for special purposes or belong to sub sections of the church organisation. No restriction has been placed on these funds.

Restricted funds have been specifically set aside for special purposes, either by the Church or the donor. The purpose and value of each restricted fund is outlined in the notes to the financial statements (see note 17)

**Incoming Resources**

All income is included in the SOFA when the church is legally entitled to receive it, and when the amount can be quantified with reasonable accuracy. In practice, donations to the fellowship can only be included when the donation is actually received. Other items such as income tax recoverable on Gift Aid, and money owing from customers to the book and coffee shop will be calculated at the end of the financial year. No amounts are included in the financial statements for services donated by volunteers.

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

**Resources Expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Wherever possible, costs are allocated directly to their relevant activity. However, a substantial part of the fellowship's expenditure supports more than one activity and has, therefore, been apportioned over the activities either on the basis of time spent or the estimated utilisation of facilities.

**Tangible fixed assets and depreciation**

Tangible fixed assets over the value of £200 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Freehold Land & Buildings	between	10 - 50 years
Central Heating systems		5 - 10 years
Furniture and office equipment		3 - 8 years

Under Financial Reporting Standard (FRS) 15, the trustees have chosen to value Land and Buildings under historical cost methods, instead of a current valuation. The original church building costs are difficult to identify. The values within the accounts represent the major renovations to the buildings since the late 1970's.

The trustees are of the opinion that to have a revaluation carried out of the Fellowship's Assets would be an unduly expensive exercise and so have decided to retain the historical cost approach in the presentation of such Assets in its financial statements. Valuations of church buildings are fraught with difficulties and may not represent a true reflection of its realisable value.

The Trustees acknowledge the technical requirement under FRS 102 to have its investment properties (namely its let out flats and shop) revalued to reflect Fair Value. The church estimates during the coming year that expenditure will exceed our income. Costs quoted for the revaluation were considered to be prohibitively high and would further reduce the cash balances. A revaluation may be considered once the cash balances are consistently higher than the reserves policy.

**Stock**

Stock consist of purchased goods for resale. Stocks are valued the lower of cost or net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**Leases**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred.

**Financial Instruments**

Basic Financial assets and liabilities

These include debtors, cash and bank balances and creditors which are all initially recognised at transaction price. Subsequently they are carried at amortised cost using the effective interest method. Financial assets and liabilities due within one year are not amortised.

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

<b>4. Voluntary Income</b>	<b>2021</b>	<b>2020</b>
<b>Unrestricted</b>		
Weekly Church Collections	780	3,527
Donations made under Gift Aid	116,020	115,245
Donations via other agencies	8,339	8,479
Govt. Job Retention Scheme	8,944	14,886
Special Donations *	56,800	-
Other gifts	24,182	28,775
Tax recovered on Gift Aid	29,848	29,871
<b>Total Unrestricted Gifts</b>	<b>244,913</b>	<b>200,783</b>
<b>Restricted Gifts for:</b>		
Missionary funds	3,611	3,419
Disaster relief fund	360	410
PA System Fund	-	1,000
Transforming Lives for Good (inc. Special Donations of £1,000)	1,000	-
Christians Against Poverty Gifts (inc. Special Donations of £1,500)	4,203	3,710
Christians Against Poverty Grants	15,951	-
Christians Against Poverty Clients Fund	5,979	5,064
Seniors Day Fund	60	147
Senior Leader Fund	5,700	1,800
Gift Day Fund	160	20,788
Building fund	167	468
Other (inc. Special Donations of £1,000)	4,105	5,803
Tax recovered on Gift Aid (restricted funds)		
Missionary funds	250	201
Disaster relief fund	91	90
PA System Fund	-	250
Christians Against Poverty	366	430
Christians Against Poverty Clients Fund	789	417
Senior Leader Fund	1,200	450
Gift Day Fund	-	4,584
Building fund	42	39
Other	(52)	303
<b>Total Restricted Gifts</b>	<b>43,982</b>	<b>49,373</b>
<b>Total Voluntary Income</b>	<b>288,895</b>	<b>250,156</b>

Note \* - Special Donations mentioned in Note 4 above refer to gifts made following the receipt of legacy payments by the donor.  
The total value of these donations was £60,300.

**5. Investment Income**

Bank Interest	15	173
Room Hire	7,675	4,645
Rent received	12,482	14,892
	<u>20,172</u>	<u>19,710</u>

**6. Costs of Charitable Activities**

	Activities undertaken directly	Grant funding of activities (see note 9)	Support costs	<b>2021 Total</b>	<b>2020</b>
Church - Pastoral & Teaching	10,827		130,111	140,938	138,579
Youth & Schools Work	8,777		20,693	29,470	30,458
Community Projects	43,314		46,161	89,475	80,360
Christians Against Poverty	26,902		21,609	48,511	46,761
5 Minus	16,372		24,552	40,924	33,250
Seniors Day	40			40	349
Christian Book & Coffee Shop	199			199	392
Christian Mission & Relief Work		28,879		28,879	28,341
	<u>63,117</u>	<u>28,879</u>	<u>196,965</u>	<u>288,961</u>	<u>278,130</u>

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

7. Support Cost	Church Pastoral & Teaching	Youth & Schools Work	Community Projects			Christian Book & Coffee Shop	2021	2020
			Christians Against Poverty	5 Minus	Seniors Day			
Ministry/Salary costs	48,729	14,003	19,969	1,906	-		84,607	30,327
Cleaning	12,285	-	381	8,856	-		21,522	18,977
Rates & Insurance	10,021	583	478	583	-		11,665	11,190
Heating & Lighting	3,480	1,324	309	3,029	-		8,142	8,142
Repairs & Equipment	7,010	412	-	825	-		8,247	10,019
Stationery & Telephone	4,885	652	326	652	-		6,515	7,429
Depreciation	36,144	3,291	-	8,273	-		47,708	44,349
Governance Costs (see note 8)	2,482	146	146	146	-		2,920	2,700
Sundry Expenses	5,075	282	-	282	-		5,639	8,326
	130,111	20,693	21,609	24,552	-	-	196,965	141,459

	2021	2020
8. Governance Costs		
Independent Examination Fees	2,920	2,700
Legal Fees	-	-
	<u>2,920</u>	<u>2,700</u>

	2021	2020
9. Grant funding of Activities		
Disaster Relief and Missionary Projects		
Disaster Relief Projects	-	1,020
Overseas Mission/Medical	20,181	19,901
Home Mission	7,448	6,155
Support of other Charitable organisations	1,250	1,265
Miscellaneous Grants	-	-
Total Value of Grants	<u>28,879</u>	<u>28,341</u>
Support Costs	-	-
Total including support costs	<u>28,879</u>	<u>28,341</u>
Value of Grants to Individuals	13,891	10,185
Value of Grants to Organisations	<u>14,988</u>	<u>18,156</u>
	<u>28,879</u>	<u>28,341</u>

**10 Staff Costs**

(Total Church staff, Christians Against Poverty, Coffee Shop and 5 Minus)	2021	2020
Wages & Salaries	123,083	117,247
Social security costs	3,348	2,983
Pension costs	6,588	6,558
Mileage Allowances	146	231
Total	<u>133,165</u>	<u>127,019</u>

There are no employees with emoluments above £60,000.  
There is no remuneration paid to trustees included in staff costs.

Number of Employees	2021	2020
Total of Full time and Part time employees	8	10
Full time equivalents	6	6

**11 Trustees Remuneration**

None of the Trustees receive payment for serving as a Trustee. Mrs. Jo Criddle is an unpaid Trustee but her husband Rev. Graham Criddle is the Senior Leader. Graham's salary in 2021 was £33,330 plus a £3,000 contribution to the pension fund.

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

**12 Operating Lease Commitments**

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2021</b>	<b>2020</b>
Not later than one year	3,807	3,806
Later than one year but not later than five years	-	3,807
Later than five years	-	-
Total	<u>3,807</u>	<u>7,613</u>

**13 Rentals to be Received**

	<b>2021</b>	<b>2020</b>
Not later than one year	5,400	6,732
Later than one year but not later than five years	1,350	6,750
Later than five years	-	-
Total	<u>6,750</u>	<u>13,482</u>

**14 Tangible Fixed Assets - Group**

	Freehold land and buildings	Furniture & Fittings	Equipment	Motor Vehicles	Total
<b>Cost</b>					
At 31 December 2020	984,022	257,968	47,707	-	1,289,697
Additions	5,948	-	5,033	-	10,981
Transfers between categories	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>989,970</u>	<u>257,968</u>	<u>52,740</u>	<u>-</u>	<u>1,300,678</u>
<b>Depreciation</b>					
At 31 December 2020	504,056	186,534	38,558	-	729,148
Additions	25,943	18,116	3,649	-	47,708
Transfers between categories	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>529,999</u>	<u>204,650</u>	<u>42,207</u>	<u>-</u>	<u>776,856</u>
<b>Net book value</b>					
At 31 December 2020	479,966	71,434	9,149	-	560,549
At 31 December 2021	<u>459,971</u>	<u>53,318</u>	<u>10,533</u>	<u>-</u>	<u>523,822</u>

**15 Debtors**

	<b>Parent &amp; Group 2021</b>	<b>Parent &amp; Group 2020</b>
Prepayments and other accrued income		
Pre-payments - Insurance	4,844	4,684
Pre-payments - Utilities	455	1,728
Pre-payments - Other	314	309
Church - Tax recoverable on Gift Aid donations	7,485	8,863
Room Hire	670	1,015
Other	-	-
	<u>13,768</u>	<u>16,599</u>

**16 Creditors: amounts falling due within one year**

	<b>Parent &amp; Group 2021</b>	<b>Parent &amp; Group 2020</b>
Trade Creditors		
Accruals and other deferred income		
Independent Examination	2,800	2,700
Gas & Electric	1,139	1,367
Other	67	456
	<u>4,006</u>	<u>4,523</u>

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2021**

**17. Restricted Funds**

	General Restricted Gifts	Missionary Fund	Disaster Relief Fund	PA System Fund	Transforming Lives for Good Fund	Building Fund	Seniors Day Fund	Parent Charity Restricted Funds c/f
Balances Brought Forward At 31 December 2020	2,340	1,049	82	4,551	-	7,689	530	16,241
Donations and gifts	4,105	3,611	360	-	1,000	167	60	9,303
Tax recovered on Gift Aid	(52)	250	91	-	-	42	-	331
Grants Received	-	-	-	-	-	-	-	-
Interest received	-	-	-	-	-	-	-	-
Total Income	4,053	3,861	451	-	1,000	209	60	9,634
Payments - Grants + Other	4,282	22,621	-	-	825	-	40	27,768
Salaries and Expenses	-	-	-	-	-	-	-	-
Total Expenditure	4,282	22,621	-	-	825	-	40	27,768
Surplus / (Deficit) in the year	(229)	(18,760)	451	-	175	209	20	(18,134)
Transfers from/(to) Unrestricted	(339)	18,349	-	-	-	-	-	18,010
Balances Carried Forward At 31 December 2021	1,772	638	533	4,551	175	7,898	550	16,117
Represented by :								
Fixed Assets	-	-	-	-	-	-	-	-
Debtors/(Creditors)	-	27	23	-	-	10	-	60
Cash & Bank Balances	1,772	611	510	4,551	175	7,888	550	16,057
Total Net Assets	1,772	638	533	4,551	175	7,898	550	16,117
	Parent Charity Restricted Funds b/f	Christians Against Poverty Fund	Christians Against Poverty Clients	Senior Leaders Restricted Funds	Gift Day Appeal	Subsidiary Christian Centre Trust	Charities Church Building Trust	Group Restricted Funds
Balances Brought Forward At 31 December 2020	16,241	178	2,591	-	44	61,721	139,487	220,262
Donations and gifts	9,303	4,203	5,979	5,700	160	-	-	25,345
Tax recovered on Gift Aid	331	366	789	1,200	-	-	-	2,686
Grants Received	-	15,951	-	-	-	-	-	15,951
Interest received	-	-	-	-	-	-	-	-
Total Income	9,634	20,520	6,768	6,900	160	-	-	43,982
Payments - Grants + Other	27,768	8,056	7,207	-	-	-	-	43,031
Depreciation of Trust Fixed Assets	-	-	-	-	-	4,931	7,766	12,697
Salaries and Expenses	-	11,639	-	-	-	-	-	11,639
Total Expenditure	27,768	19,695	7,207	-	-	4,931	7,766	67,367
Surplus / (Deficit) in the year	(18,134)	825	(439)	6,900	160	(4,931)	(7,766)	(23,385)
Transfers from/(to) Unrestricted	18,010	4,726	-	(6,900)	(204)	5,948	-	21,580
Balances Carried Forward At 31 December 2021	16,117	5,729	2,152	-	-	62,738	131,721	218,457
Represented by :								
Fixed Assets	-	-	-	-	-	62,738	131,721	194,459
Debtors/(Creditors)	60	25	105	-	-	-	-	190
Cash & Bank Balances	16,057	5,704	2,047	-	-	-	-	23,808
Total Net Assets	16,117	5,729	2,152	-	-	62,738	131,721	218,457

Notes on the restricted funds are included on Page 22

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE****NOTES TO THE ACCOUNTS****Year ended 31 December 2021****17. Restricted Funds (continued)**

General restricted funds handle miscellaneous gifts that have been made for specific purposes and are held temporarily in the church bank accounts. It also includes the funds belonging to sub-groups in the church, but again where the Church bank account holds their funds on their behalf.

The Missionary fund provides financial support to either members of the church who are engaged in Missionary activities at home or abroad, and also to support other missionary organisations. The church sets aside part of its income for giving to support Christian missionary work and in 2021 it amounted to £18,349. In addition, £3,861 was donated by individual members of the congregation.

The Disaster Relief fund provides financial support for Relief agencies, to help in times of disaster.

The PA System Fund receives occasional gifts from people interested in upgrading the PA facilities at church. The fund holds £4,551 at the end of 2021 and it is likely to be spent on new speakers in the church during 2022.

Our project called Transforming Lives for Good provides one to one coaching for pupils struggling at schools. £1,000 was given by a member of the congregation and all but £175 was spent in 2021.

The long standing Building Fund holds money towards any future renovation project. Whilst we do not request any funds for this at present, we still receive gifts and the fund stands at £7,898.

Seniors Day funds hold gifts towards our Quarterly Seniors Day in the community. Meetings had to be curtailed during 2020 and 2021 due to the Coronavirus. A new format meeting has restarted in 2022 and will draw on the existing funds of £550.

Christians Against Poverty fund received a splendid grant of £15,951. Other gifts and tax totalling £4,569 were received towards the cost of operating the debt counselling centre plus a further £6,858 was given towards supporting the CAP clients themselves. Much of this related to Christmas Hampers given to our clients.

The Senior Leader fund received gifts from principally one member of the church to help with relocation and initial salary costs of our new Senior Leader (Minister). Further gifts have been received. The Senior Leader salary is met by unrestricted church funds, so gifts received are immediately transferred across to help meet the cost.

Gift Day Appeal fund is launched whenever we have a specific project in the life of the church. Transactions in 2021 were related to the Christian Centre Trust (charity no. 516816) is now viewed as a subsidiary charity of the company following the issue of a uniting order, by the Charity Commission. The values of the trust are recorded within restricted funds. Similarly the values of the Church building trust (excepted charity) are shown as restricted funds as directed by the Charity Commission.

**18. Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	<b>2021</b>	<b>2020</b>
Net income/(expenditure) for the reporting period as per the	23,940	(5,505)
Adjustment for :		
Depreciation charges	47,708	44,349
Interest and rents from investments	(20,172)	(19,710)
(Increase)/decrease in stocks		
(Increase)/decrease in debtors	2,831	(3,269)
Increase/(decrease) in creditors	(517)	(1,782)
Net cash provided by/ (used in) operating activities see Page 15	<u>53,790</u>	<u>14,083</u>

**WEST STREET CHRISTIAN FELLOWSHIP, CREWE**  
**NOTES TO THE ACCOUNTS**

**19. Cash and Bank Balances by fund**

	Unrestricted Funds	Restricted Funds	Balance Sheet Values
Analysis			
General Church Funds	153,096		
5 Minus Playgroup	397		
Bookshop	1,380		
Missionary Fund		611	
Disaster Relief Fund		510	
PA System Fund		4,551	
Building Fund		7,888	
Seniors Day Fund		550	
Transforming Lives for Good Fund		175	
Christians Against Poverty - Office		5,704	
Christians Against Poverty - Clients Fund		2,047	
Other Restricted Funds		1,772	
Total	154,873	23,808	178,681

**20. Summary of Parent Charity's Results**

	<u>2021</u>	<u>2020</u>
	£	£
Incoming resources	312,901	272,625
Less		
Resources expended	276,264	265,790
Transfers to Subsidiary Charity	(5,948)	(10,028)
Net Income/(expenditure)	<u>30,689</u>	<u>6,835</u>

**21. Related Party Transactions**

There were no related party transactions during the year other than those already disclosed elsewhere in these financial statements

# WEST STREET CHRISTIAN FELLOWSHIP, CREWE

## Consolidated Receipts & Payments a/c and Income & Expenditure a/c

Year ended 31 December 2021

	Receipts & Payments Account £	Income & Expenditure Account £
<b>RECEIPTS / INCOME</b>		
Donations and legacies	239,764	240,220
Gift Aid Tax Refund	33,912	32,534
5 Minus Playgroup	3,424	3,424
Christian Book & Coffee Shop	600	600
Rent	12,482	12,482
Room Hire	8,020	7,675
Bank Interest	15	15
Grants	15,951	15,951
<b>Total Incoming resources</b>	<b>314,168</b>	<b>312,901</b>
<b>PAYMENTS / EXPENDITURE</b>		
Salaries	133,163	133,891
Staff Expenses + Visiting Speakers	1,378	650
Rates & Water Rates	2,101	2,101
Insurance	9,724	9,564
Heating & Lighting	10,823	11,868
Repairs	8,252	8,247
New Fixed Assets	10,981	0
Depreciation	0	47,708
Youth Meetings	2,475	2,475
Cleaning (excl. Salaries)	4,017	4,084
5 Minus Playgroup (excl. Salaries)	1,729	1,729
Bank Charges / Independent Examinations	3,009	3,109
Donations to other organisations	28,879	28,879
Special Collections distributed	3,397	3,397
Stationery and photocopying	6,515	6,515
C.A.P. Centre costs (excl. Salaries)	15,263	15,263
Other	9,481	9,481
<b>Total resources expended</b>	<b>251,187</b>	<b>288,961</b>
<b>NET INCOME/(EXPENDITURE) for the year</b>	<b>62,981</b>	<b>23,940</b>
<b>Opening Cash &amp; Bank / Reserves</b>	<b>115,700</b>	<b>688,325</b>
<b>Closing Cash &amp; Bank / Reserves</b>	<b>178,681</b>	<b>712,265</b>
<b>Analysis of Closing Reserves</b>		
Cash & Bank Balances		
Unrestricted Funds - Church	153,096	153,096
Unrestricted Funds - Other	1,777	1,777
Restricted Funds	23,808	23,808
Fixed Assets (Net Book Value)		523,822
Debtors		13,768
Less Creditors		(4,006)
	<b>178,681</b>	<b>712,265</b>

This page does not form part of the statutory financial statements