

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST DECEMBER 2023**

**WEST STREET CHRISTIAN  
FELLOWSHIP**

## **West Street Christian Fellowship**

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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 (resigned 14 Sept. 2023) Mr. Peter Buchan (None of the trustees hold title to any property belonging to the charity) Mrs. Joellen Criddle (resigned 17 April 2024) Miss Ruth Grimshaw (appointed 11 Feb. 2024) Mr. Peter Midgley
CHURCH LEADERSHIP TEAM	Rev. Graham Criddle Mrs. Heather Pritchard Mrs. Isobel Ramdewor (resigned 31 March 2024)
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 2023**

The trustees present the 2023 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" where members of the congregation can both engage with what is being discussed 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, is at least 16 years old 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 – Drawing Closer to Jesus – (Summary by Rev. Graham Criddle)**

It's always a real privilege to review our annual report as it brings together, in one place, a summary of the many different things the church is involved in and sees as important. This ranges from the opportunities we have to meet together to grow in our relationship with God and with each other – a vital foundation for all we are – and the different ways in which we seek to serve and bless our community. And it is great to hear encouraging stories of how this happens in so many different ways. It reminds me that there is so much that is being done – but also so much more to be done as we respond to the needs of our community around us and seek to point people to Jesus.

As mentioned in the next section, we value the times we meet together as a whole church family on Sunday mornings and throughout the year in most of these services we were focusing on different aspects of following Jesus – seeking to deepen our understanding of him, to understand how he calls us to live, to rejoice in who we are because of our relationship with him. This was really important and encouraging as we were reminded again of the person who is at the centre of all we are and all we do – and the change he makes in our lives, in our relationships and how we spend our time. And it was really good to be able to explore these themes further in our Lifegroups and seek to find different ways of putting what we were learning and experiencing into practice.

We also spent about six weeks looking at the importance of building a healthy culture in a church context – a place where people know they are welcomed, respected and cared for as well as encouraged to grow in their relationship with Jesus. This was an important step building on our long-standing commitment to safeguarding and provided us with material to develop and adopt (in 2024) a healthy culture policy for the church. It says much about the sort of people we are seeking to be and really encouraging to have been able to work through this together.

All of this flows from a desire to follow Jesus to the best of our ability – recognising that we need his help to enable us to do it. And it is such a privilege to be part of a community with a deep desire for God, care for each other and a heart to share what we have with those who don't yet know Jesus. But, as in all families, there is change and it has been sad to have people leave us – some as they died and others as they moved to different parts of the country. At the same time, it has been a great joy to welcome new people among us and for them to become part of our church family. A reminder that the church is a living community that continues to change and we continue to look to God for guidance as to how we move forward into what God has in store for us next and continue to rejoice in the blessing and provision he pours out upon us.

## **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.

At the centre of our church life together is our 10.30am Sunday morning service. It provides an opportunity for everyone to come and enjoy the public worship of God through singing, praying and learning from bible-based teaching. Spending time with each other is a key part of the whole experience and it is good to see a nice mix of ages represented with both young and older families plus many single people too. We are delighted that there is a nice blend of people from different ethnic backgrounds coming together in unity. We regularly see new people visiting us and we are really pleased when some choose to join with us and become members of our church family.

Age and health issues sometimes prevent people from joining with us in the church building. When it works well, technology is our friend allowing people to join in our services from home via Zoom. The sermons are recorded and also published on You Tube.

Life is a journey. Faith is also a journey. It is so good to be on this journey with other like-minded people. This is not just confined to Sunday mornings. Mid week meetings in homes or other buildings take place. Some meet during the day, while others meet in the evenings. These Life Groups, as we call them allow smaller groups of people to meet and share their life experiences, supporting each other in prayer and in other practical ways. Bible teaching is also important to us to provide that faith framework as we seek to be followers of Jesus. There is so much to learn.

We have a varied programme of prayer meetings during the month. Some are held on Zoom. For others we meet together. One of our early morning prayer meetings for men, also involves a full English breakfast. That always goes down well! Another group occasionally does litter picking in the locality, which we combine with praying for the families who live there.

It is important for us stay relevant and up to date as a Church. Our Senior Leader, Rev. Graham Criddle has formed useful links with a national network of churches and church leaders, known as the Kairos Connexion. In April we hosted a two day Kairos event for church based groups from across the country. The aim is to encourage and learn from each other. We wish to make a positive impact on our society and learn how we can do it better. In an increasingly secular age, our outreach shouldn't be limited to merely inviting people to attend church services, important as that is. So, we are trying new things.

One of those "new things" was actually started in 2022 by another of our leaders, Heather Pritchard. Heather continues to spearhead this monthly venture called "Super Sundays". It is aimed at younger people and young families who may not be used to attending a traditional church service. We are helping people enjoy being part of a faith based community in an environment they can feel comfortable with. They meet at different times, in different locations, often share a meal together and have games for the children. With an underlying Christian theme, the idea is to build community and to encourage people to develop and enjoy their faith.

In partnership with other local churches we have been very involved in running Alpha Courses. These courses were designed by Holy Trinity Brompton Church in London and have been used to great effect introducing people to the Christian faith across the world. They are very thought provoking and enjoyable. There is a video, discussions and food.

Sadly from time to time, many in the fellowship experience difficulties and need a degree of support and encouragement. This is especially true for our elderly members. Our pastoral work is co-ordinated by Tim Oakley along with his role of managing our CAP centre. Tim and the members of our leadership team are keen to establish a network of people who can look out for each other and provide support where we can. It is all part of being church together.

Church membership at our 2023 AGM was 117. New people have been attending the church, but it takes some time before they express an interest in becoming full members.

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

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. Cheshire East launched a new RE Scheme of work last September and Heather has been able to support Curriculum leaders in the planning and implementation of this. She has also been part of a working party writing 'knowledge organisers' to help teachers and children access the new scheme of work. Heather also runs a lunchtime Christian group in one Primary school for any children who have parental permission to attend. She also delivers whole school worship in the same school, teaching relevant songs with spiritual input.

**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 have the privilege of sharing with them some of the key values and trusts of Christianity as found in God's Word, the 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. The church also provides volunteer leaders and provides the funding to hire a bus to travel around the local area, picking up children who otherwise might not be brought along to the club. Numbers are steadily rising, averaging around 60 children in each session. Children have said about Fusion: "I love the singing." "Fusion feels safe and it's lovely." "I love the games and there's lots to do!"

A similar team runs a holiday club, three times a year called The Ark. We invite Primary age children along to the building at Christmas, Easter and for a week in the summer holidays. The day begins at 10:30am and the children engage in activities similar to Fusion, but at the Ark they stay for lunch and go home at 3:15pm. Parents really appreciate this club as it is free to attend and gives children something to look forward to.

Kate Matthews coaches and coordinates a team of volunteer coaches working in a local Primary School.

We have just completed our 5th 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 co-ordinates an amazing, small but mighty team of volunteer coaches, working with the charity. The coaches work in a local primary school 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. Our hope is that we will be able to extend the work into the high school which is local to the primary school.

In the past 12 months we have been able, not only to maintain relationships with children, their families, and the schools but to we have also had many opportunities to signpost struggling families to other local agencies and to bless them with amazing Christmas hampers!

There have been many positive outcomes including preventing exclusions and seeing children thrive. In addition, our connectivity and relationships with the school has flourished.

*"It's like a break for my brain, it makes me feel happy and safe and I like playing for a bit."*  
7-year-old coached child

*"School work and behaviour has improved." Dad of 10-year-old coached child*

*"He has really enjoyed it. He is excited on the days he sees (his coach) and wants to tell me more about what he's done on them days than a normal day." Mum of 9-year-old coached child*

**Teenage years.** We have a good group of young people who meet together on a Sunday morning at church, and it's pleasing to see some of them joining the church music group and others use their computer skills in our increasing use of IT as part of our services. Learning new skills and being a part of the wider church family.

### **3. Community Projects**

To show the love of Christ to the community in practical ways.

#### **Christians Against Poverty**

Last year was a record year, with 21 families becoming debt free, clearly showing the need for CAPs debt service and that the need is ever increasing. Here is a story of one of those families, as they are the real people behind the statistics!

*"I went online and found Christians Against Poverty and contacted them This is where Tim Oakley comes into our lives.*

*He immediately made us feel at ease and that a solution could be found.*

*He explained the advantages and the disadvantages of the options available and gently guided us through the process.*

*From the initial meeting to us becoming debt free took about three months. Tim was with us every step of the way. The companies and organisations we were speaking to recognised straight away that CAP was a reputable and trusted organisation that provided the best solutions to its clients but was open and upfront with our creditors.*

*Since becoming debt free, we have managed to get through most months without too much drama.*

*We have needed the services of food banks and occasionally a short term advance from family members when money has run out, and the continued pressure on living costs mean we are forever having to weigh up every purchase or bill to prioritise, but we are managing. We know Tim is always available with help or advice and we are eternally grateful to him, the West Street Church and CAP*

*We are not practicing Christians. I am without faith and J is agnostic, however the love and care shown to us by Tim and these organisations has been amazing and restored our faith in people at a time when it is needed more than ever. They have given us the prospect of a brighter and happier future and for that we can only say thank you and wish them well in their mission to help others."*

**"5 Minus – Pre-School Playgroup"** It's been another great year! Prayer and praise continues to be at the heart of all we do and it's been wonderful to see God's hand at work throughout 5 Minus. We have just finished looking at living things and have enjoyed sowing seeds, making paper flowers and shopping in the role play garden centre. Operating each Monday-Thursday in term-time, we have more than 40 children with parents / carers on most days which gives a really good and positive atmosphere. It is so good to be able to offer a setting where people can come and know they are welcome, to know it is safe, to share in simple refreshments, to catch up with friends and make new ones. The relationships with our adults continue to grow and it is really good to be able to talk with them about really important and significant things. We have attended weddings, christenings and sadly a funeral this last year. Each one a reminder that the group means so much more to people than just a toddler group, but more of a family and a place of real friendship.

### **A National Pre-school and Toddler initiative.**

Kate Matthews and Heather Pritchard have been key members of a working party, alongside national practitioners and supportive organisations; a consortium of Christian charities with the aim of honouring, supporting and resourcing the great work the church does with pre-school-aged children, their families and carers. This culminated in the launch of a new resource, a booklet called , **'It's not just a parent and toddler group'**. It was officially launched in a meeting at the Houses of Parliament, followed by an online launch. The booklet is primarily for those who are in the business of toddler groups and education but also for others such as church leaders, health visitors, and even local/national government to signpost people to their local group. The aim is to raise the profile of these precious and significant years of a child's life.

The scope of the booklet covers 12 important areas.

1. Developing social skills
2. Sense of independence
3. A sense of routine
4. Develop attention and sitting
5. Develop language skills.
6. Literacy skills.
7. Numeracy skills
8. Motor skills (through activities, puzzles, arts and crafts)
9. Gross Motor skills (by developing balance, movement and strengthening muscles).
10. Learning through play
11. Encourage outdoor play
12. Develop a sense of awe and wonder.

This should result in even more children and families being ready to get the most out of life together, and their time at school, thus increasing their life opportunities.

More information can be found here: <https://notjustaparentandtoddler.group>

### **Friendship Hub**

Well, this last year has gone by so quickly, but we have much to praise God for.

Our aim at Friendship Hub is to provide a safe comfortable environment for people to relax, enjoy conversation, make friends, and maybe enjoy a craft or games. Many of those who attend live on their own and enjoy catching up with someone to talk to. Some have specific needs, but we try to encourage care for each person as relationships develop, giving everyone an opportunity to feel welcome. It has been good to see developing relationships amongst the group, helping each other, visiting, or wanting to contribute to the group.

We have a strong core of regular people who attend weekly and others who attend once or twice a month. We have also had new faces come and integrate well into the group. Numbers fluctuate between 12-20 each week. We also have a very faithful band of volunteers who serve by arranging furniture, serving refreshments, leading craft, welcoming and chatting with those who come.

Throughout this year we have had many opportunities to share spiritual conversations especially as some of our group have attended the Alpha course the follow up of 'what did you discuss last night' was a great opportunity. We have been encouraged by answers to prayer and also being asked to pray for people. It is so important that we take time to listen and engage with each person and it has encouraged us to see how after a few weeks of apprehension people will open up and share their lives with us.

**Other Community groups.** When our rooms are not being used, we are able to allow other community groups to use them. Our Maybury Centre building and our Church Hall are in demand by quite a varied selection of groups. For example, Cheshire East Council hire rooms every working day for their ever-popular English language classes, reflecting the ethnic diversity in Crewe. The AA hold meetings for people recovering from drug or alcohol abuse. We are able to offer facilities to the YMCA for some of their youth and community



#### **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.

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

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.

Whilst we focus so much of our efforts on Crewe and surrounding areas, we feel it is so important to look at other areas of need in the world. During 2023 we had church members engaged in missionary work in the South Pacific area, and Africa. We support other charitable organisations both in the UK and Overseas too. Financially we have been able to distribute £26,994 to support this outreach work and disaster relief. Just over £6,000 of that has been donated directly by members of the congregation and the rest has come from our own Church funds.

#### **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. A church should be one of the safest of places for people, but sadly we know from news reports that this cannot always be assumed to be the case. In recent years, various Trustees and other key church members have been able to attend training courses on both Safeguarding, Mental Health issues and also First Aid. One of our trustees or leaders regularly meets or telephones each member of staff to discuss any issues or problems they might be experiencing.

Our buildings are maintained by our skilled and capable volunteers. In 2021 we employed the services of a professional chartered surveyor as part of an ongoing 5 year (quinquennial) review. This helps to direct our maintenance priorities. Fire equipment is updated annually. PAT testing is done. Any health and safety issues are dealt with as soon as they become apparent.

Insurance policies are updated each year and we maintain copyright licences for music performance and streaming.

#### **Financial Review**

Our total income for the year, including restricted funds, reached £266,465 (2022 £272,706). Expenditure (including depreciation charges) was £312,121 (2022 £287,836). The accounts and accompanying notes analyse these figures. This produced a deficit of £45,656 (2022 deficit of £15,130). This represents the movement in total net assets.

The Net Cash Flow in the year shows a deficit of £22,441 (2022 a deficit of £2,446). This represents the movements in the cash and bank balances during the year.

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### 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 £80,000. At the end of 2023 our unrestricted church funds cash balances totalled £134,782. Increasing expenditure forecast in 2024 may prompt us to increase the reserve to £90,000.

### Trustees

We are currently operating the charity with three trustees whereas we would ideally like to have at least six. We are currently looking to recruit new members from within the Church membership. For new trustees training will be offered to supplement the sharing of knowledge within the existing group. All trustees recognise the need to keep abreast of current legislation affecting charities.

### 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:

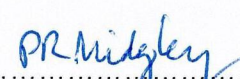
- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting 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 27 April 2024



## 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 2023 which are set out on pages 13 to 23.

### Responsibilities and basis of report

As the charity trustees of the group (and also its directors for the purposes of company law) you are responsible for the preparation of the consolidated accounts of the group in accordance with the requirements of the Charities Act 2011 (the 'Charities Act') and the Companies Act 2006 ('the Companies Act') and you have chosen to prepare consolidated accounts of the group. You are satisfied that the accounts of both the company and the group are not required by charity law to be audited and have chosen instead to have an independent examination take place.

Having satisfied myself that the accounts of the group are not required to be audited under Part 16 of the companies 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the charities Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an auditor go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view, and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

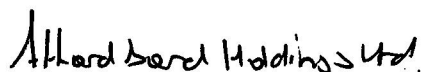
Because the parent company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the Charities Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the 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 companies Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 or the Companies 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  
30 April 2024



**West Street Christian Fellowship**  
**Consolidated Statement of Financial Activities**  
**(incorporating an Income and Expenditure Account)**  
**Year ended 31 December 2023**

		General Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>INCOME AND EXPENDITURE</b>					
<b>INCOME AND ENDOWMENTS FROM:</b>	Notes				
Donations and legacies	4	196,708	16,185	212,893	232,235
Charitable activities					
Community Projects - Playgroup		8,589	-	8,589	6,295
Christian Bookstall		325	-	325	918
Other trading activities		-	-	-	-
Investments	5	44,658		44,658	33,258
Other		-	-	-	-
<b>Total incoming resources</b>		<b>250,280</b>	<b>16,185</b>	<b>266,465</b>	<b>272,706</b>
<b>EXPENDITURE ON:</b>					
<b>Raising Funds</b>			-		
<b>Charitable activities</b>	6 & 7				
Church - Pastoral & Teaching		148,767	12,470	161,237	137,147
Youth & Schools Work		40,675	-	40,675	38,303
Community Projects		60,318	22,876	83,194	85,131
Christian Bookstall		21	-	21	822
Christian Mission & Relief Work	9	6,040	20,954	26,994	26,433
<b>Total resources expended</b>		<b>255,821</b>	<b>56,300</b>	<b>312,121</b>	<b>287,836</b>
<b>NET INCOME/(EXPENDITURE) for the year</b>		<b>(5,541)</b>	<b>(40,115)</b>	<b>(45,656)</b>	<b>(15,130)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	17	<b>(1,707)</b>	<b>1,707</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,248)</b>	<b>(38,408)</b>	<b>(45,656)</b>	<b>(15,130)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		470,702	226,433	697,135	712,265
Total funds carried forward		<b>463,454</b>	<b>188,025</b>	<b>651,479</b>	<b>697,135</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 16 to 23 form part of these financial statements

**West Street Christian Fellowship**  
**CONSOLIDATED AND PARENT CHARITY BALANCE SHEET**  
**At 31 December 2023**

		Group 2023 £	Group 2022 £	Parent Charity 2023 £	Parent Charity 2022 £
	Notes				
<b>FIXED ASSETS</b>					
Land and buildings		414,121	436,111	245,853	257,548
Furniture and fittings		57,234	65,078	54,943	62,067
Plant and equipment		9,451	8,447	9,451	8,447
Tangible assets	14	480,806	509,636	310,247	328,062
<b>CURRENT ASSETS</b>					
Stocks		0	0	0	0
Debtors and accrued income	15	23,484	16,399	23,484	16,399
Cash at bank and in hand	19	153,794	176,235	153,794	176,235
		177,278	192,634	177,278	192,634
<b>LIABILITIES</b>					
<b>CREDITORS</b>					
Amounts falling due within one year	16	(6,605)	(5,135)	(6,605)	(5,135)
<b>NET CURRENT ASSETS</b>		170,673	187,499	170,673	187,499
<b>NET ASSETS</b>		651,479	697,135	480,920	515,561
<b>THE FUNDS OF THE CHARITY</b>					
Restricted income funds	17	188,025	226,433	17,466	44,859
General unrestricted income funds		463,454	470,702	463,454	470,702
<b>TOTAL CHARITY FUNDS</b>		651,479	697,135	480,920	515,561

For the year ending 31st December 2023 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 27/4/24

Signed on behalf of the Board of Directors / Trustees.

AP Buchan Peter Buchan Director / Trustee

PM Midgley Peter Midgley Director / Trustee

**West Street Christian Fellowship**  
**Statement of Cash Flows**  
**Year ended 31 December 2023**

	Movements 2023 £	Movements 2022 £
Cash Flows from Operating Activities		
Net cash (outflow)/inflow from operating activities (see Note 18)	(58,935)	(12,271)
Investing Activities:		
Interest received	4,135	155
Rents received	21,398	18,687
Room Hire	19,125	14,416
Purchase of Property, Plant and Equipment	(8,164)	(23,433)
Net cash provided by/(used in) investing activities	36,494	9,825
Increase/(decrease) in cash in the year	(22,441)	(2,446)
Transfer of Cash and deposits from related trusts	-	-
Total Movement in Funds	(22,441)	(2,446)
Reconciliation of Net Cashflow to Movement in Net funds		
Increase/(decrease) in cash in the year	(22,441)	(2,446)
Cash at 31 December 2022	176,235	178,681
Cash at 31 December 2023	153,794	176,235
Cash and deposits repayable on demand		
Bank Deposits	136,506	140,000
Cash at bank	17,055	36,095
Cash and cash in transit	233	140
	153,794	176,235

**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

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

West Street Christian Fellowship was incorporated in England and Wales as a private 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 2019, SORP (FRS102), the Charities Act 2011, Companies Act 2006

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

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**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

**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 it may be operating below its stated cash reserves policy next year and costs quoted for the revaluation were considered to be prohibitively high, further reducing the cash balances. Revaluation does not guarantee a true reflection of any realisable value.

**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**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

<b>4. Voluntary Income</b>	<b>2023</b>	<b>2022</b>
<b>Unrestricted</b>		
Weekly Church Collections	1,733	2,391
Donations made under Gift Aid	126,350	112,569
Donations via other agencies	7,405	7,556
Other gifts	28,600	27,462
Tax recovered on Gift Aid	32,620	29,436
Total Unrestricted Gifts	196,708	179,414
<b>Restricted Gifts for:</b>		
Missionary funds	4,105	2,441
Disaster relief fund	1,270	2,930
PA System Fund	-	-
Transforming Lives for Good	-	300
Christians Against Poverty	1,668	1,688
Christians Against Poverty Grants	-	15,000
Christians Against Poverty Clients Fund	6,618	2,695
Community Projects Fund Grants	-	25,000
Seniors Day Fund	230	266
Gift Day Fund	-	-
Building fund	168	168
Other	200	986
Tax recovered on Gift Aid (restricted funds)		
Missionary funds	354	282
Disaster relief fund	200	520
PA System Fund	-	-
Christians Against Poverty	150	129
Christians Against Poverty Clients Fund	1,183	374
Gift Day Fund	-	-
Building fund	39	42
Other	-	-
Total Restricted Gifts	16,185	52,821
Total Voluntary Income	212,893	232,235

<b>5. Investment Income</b>		
Bank Interest - unrestricted funds	4,135	155
Room Hire	19,125	14,416
Rent received	21,398	18,687
	44,658	33,258

<b>6. Costs of Charitable Activities</b>	Activities undertaken directly	Grant funding of activities (see note 9)	Support costs	<b>2023 Total</b>	<b>2022</b>
Church - Pastoral & Teaching	18,634		142,603	161,237	137,147
Youth & Schools Work	18,075		22,600	40,675	38,303
Community Projects	44,313		38,881	83,194	85,131
Christians Against Poverty	22,829		22,542	45,371	42,287
5 Minus	21,437		14,670	36,107	42,369
Seniors Day	47		1,669	1,716	475
Christian Book & Coffee Shop	21			21	822
Christian Mission & Relief Work		26,994		26,994	26,433
	81,043	26,994	204,084	312,121	287,836

**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

7. Support Cost	Church Pastoral & Teaching	Youth & Schools Work	Community Projects			Christian Book & Coffee Shop	2023	2022
			Christians Against Poverty	5 Minus	Seniors Day			
Ministry/Salary costs	52,062	18,608	19,707	1,933			92,310	92,281
Cleaning Wage costs	13,359	760	472	4,558	760		19,909	19,164
Cleaning Materials	3,363	280		1,682	280		5,605	3,952
Rates & Insurance	10,443	614	614	614			12,285	11,830
Heating & Lighting	5,466	629	468	3,776	629		10,968	8,072
Repairs & Equipment	10,826	176	805	204			12,011	7,279
Stationery & Telephone	4,743	633	316	633			6,325	6,338
Depreciation	35,144	740		1,110			36,994	37,619
Governance Cost	2,720	160	160	160			3,200	3,212
Sundry Expenses	4,477						4,477	6,246
	142,603	22,600	22,542	14,670	1,669		204,084	195,993

	2023	2022
8. Governance Costs		
Independent Examination Fees	3,200	3,212
Legal Fees	780	
	<u>3,980</u>	<u>3,212</u>

**9. Grant funding of Activities**

**Disaster Relief and Missionary Projects**

	2023	2022
Disaster Relief Projects	2,832	-
Overseas Mission/Medical	16,055	19,653
Home Mission	6,540	5,540
Support of other Charitable organisations	1,567	1,240
Miscellaneous Grants	-	-
Total Value of Grants	<u>26,994</u>	<u>26,433</u>
Support Costs		
Total including support costs	<u>26,994</u>	<u>26,433</u>
Value of Grants to Individuals	14,083	10,098
Value of Grants to Organisations	12,911	16,335
	<u>26,994</u>	<u>26,433</u>

**10 Staff Costs**

	2023	2022
Wages & Salaries	136,966	129,965
Social security costs	3,649	3,664
Pension costs	6,832	6,696
Mileage Allowances	407	357
Total	<u>147,854</u>	<u>140,682</u>

The following remuneration payable to trustees is included in staff costs:

Trustees emoluments	-	-
National Insurance	-	-
Pension costs	-	-
Mileage and Telephone Expenses	-	-
	<u>-</u>	<u>-</u>

There are no employees with emoluments above £60,000.

**Number of Employees**

	2023	2022
Total of Full time and Part time employees	9	9
Full time equivalents	6	6

**11 Trustees Remuneration**

Trustees should not generally receive payment for being a charity trustee. Clause 6 of our Memorandum of Association does provide for an exception to this rule. Mrs. Jo Criddle is an unpaid Trustee but her husband Rev. Graham Criddle is the Senior Leader. Graham's salary in 2023 was £33,283 plus pension contribution of £3,244.

**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

**12 Operating Lease Commitments**

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

	<b>2023</b>	<b>2022</b>
Not later than one year	2,400	2,400
Later than one year but not later than five years	6,600	9,000
Later than five years	-	-
Total	<u>9,000</u>	<u>11,400</u>

**13 Rentals to be Received**

	<b>2023</b>	<b>2022</b>
Not later than one year	6,000	1,350
Later than one year but not later than five years	21,000	-
Later than five years	-	-
Total	<u>27,000</u>	<u>1,350</u>

**14 Tangible Fixed Assets - Group**

	Freehold land and buildings	Furniture & Fittings	Equipment	Motor Vehicles	Total
<b>Cost</b>					
At 31 December 2022	989,970	279,985	54,156	-	1,324,111
Additions	1,455	3,241	3,468	-	8,164
Transfers between categories	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>991,425</u>	<u>283,226</u>	<u>57,624</u>	<u>-</u>	<u>1,332,275</u>
<b>Depreciation</b>					
At 31 December 2022	553,859	214,907	45,709	-	814,475
Additions	23,445	11,085	2,464	-	36,994
Transfers between categories	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>577,304</u>	<u>225,992</u>	<u>48,173</u>	<u>-</u>	<u>851,469</u>
<b>Net book value</b>					
At 31 December 2022	436,111	65,078	8,447	-	509,636
At 31 December 2023	<u>414,121</u>	<u>57,234</u>	<u>9,451</u>	<u>-</u>	<u>480,806</u>

**15 Debtors**

	Parent & Group <b>2023</b>	Parent & Group <b>2022</b>
Prepayments and other accrued income		
Pre-payments - Insurance	4,851	4,585
Pre-payments - Utilities	815	313
Pre-payments - Other	66	489
Church - Tax recoverable on Gift Aid donations	10,926	7,263
Rent	4,500	-
Room Hire	1,703	2,946
Other	623	803
	<u>23,484</u>	<u>16,399</u>

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

	Parent & Group <b>2023</b>	Parent & Group <b>2022</b>
Trade Creditors		
Accruals and other deferred income		
Independent Examination	3,200	3,102
Gas & Electric	2,779	1,780
Stationery and Telephone	62	85
Rent and Room Hire (received in advance)	338	168
Other	226	-
	<u>6,605</u>	<u>5,135</u>



**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**

**17. Restricted Funds**

	General Restricted Gifts	Missionary Fund	Disaster Relief Fund	PA System Fund	Transforming Lives for Good Fund	Building Fund	Seniors Friendship Fund	Parent Charity Restricted Funds c/f
Balances Brought Forward At 31 December 2022	1,782	855	983	4,551	300	8,108	816	17,395
Donations and gifts	200	4,105	1,270	-	-	168	230	5,973
Tax recovered on Gift Aid	-	354	200	-	-	39	-	593
Grants Received	-	-	-	-	-	-	-	-
Interest received	-	-	-	-	-	-	-	-
Total Income	200	4,459	1,470	-	-	207	230	6,566
Payments - Grants + Other	327	18,595	2,032	-	-	-	47	21,001
Salaries and Expenses	-	-	-	-	-	-	-	-
Total Expenditure	327	18,595	2,032	-	-	-	47	21,001
Surplus / (Deficit) in the year	(127)	(14,136)	(562)	-	-	207	183	(14,435)
Transfers from/(to) Unrestricted Funds	-	16,551	750	-	-	(7,783)	-	9,518
Balances Carried Forward At 31 December 2023	1,655	3,270	1,171	4,551	300	532	999	12,478
Represented by :								
Fixed Assets	-	-	-	-	-	-	-	-
Debtors/(Creditors)	-	314	-	-	-	7	-	321
Cash & Bank Balances	1,655	2,956	1,171	4,551	300	525	999	12,157
Total Net Assets	1,655	3,270	1,171	4,551	300	532	999	12,478
	Parent Charity Restricted Funds b/f	Christians Against Poverty Fund	Christians Against Poverty Clients	Community Grant		Subsidiary Charities Christian Centre Trust		
Balances Brought Forward At 31 December 2022	17,395	15,041	2,382	10,041		57,273	124,301	226,433
Donations and gifts	5,973	1,668	6,618	-		-	-	14,259
Tax recovered on Gift Aid	593	150	1,183	-		-	-	1,926
Grants Received	-	-	-	-		-	-	-
Interest received	-	-	-	-		-	-	-
Total Income	6,566	1,818	7,801	-		-	-	16,185
Payments - Grants + Other	21,001	8,005	5,246	-		-	-	34,252
Depreciation of Fixed Assets	-	-	-	-		5,519	6,951	12,470
Salaries and Expenses	-	9,578	-	-		-	-	9,578
Total Expenditure	21,001	17,583	5,246	-		5,519	6,951	56,300
Surplus / (Deficit) in the year	(14,435)	(15,765)	2,555	-		(5,519)	(6,951)	(40,115)
Transfers from/(to) Unrestricted Funds	9,518	775	-	(10,041)		1,455	-	1,707
Balances Carried Forward At 31 December 2023	12,478	51	4,937	-		53,209	117,350	188,025
Represented by :								
Fixed Assets	-	-	-	-		53,209	117,350	170,559
Debtors/(Creditors)	321	51	375	-		-	-	747
Cash & Bank Balances	12,157	-	4,562	-		-	-	16,719
Total Net Assets	12,478	51	4,937	-		53,209	117,350	188,025

Notes on the restricted funds are included on Page 22

**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**  
**Year ended 31 December 2023**  
**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 2023 it amounted to £16,551. In addition, £4,459 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 2023 and it is likely to be spent on new speakers in the church during 2024.

Our project called Transforming Lives for Good provides one to one coaching for pupils struggling at schools. £300 is held in reserve here, but the Church has met all the expenses in 2023 from General Funds.

The long standing Building Fund holds money towards any future renovation project. £7,783 was spent during 2023 drawing feasibility studies for regenerating our buildings. £532 remains in the fund and will be spent in the first quarter of 2024.

Seniors/Friendship Hub hold gifts for our weekly Friendship Hub which attracts mainly senior citizens, many of whom have no other contact with the church.

Christians Against Poverty fund received £1,818 towards the cost of operating the debt counselling centre plus a further £7,801 was given towards supporting the CAP clients themselves. Much of this related to Christmas Hampers given to our clients. No grants were received in 2023 but we benefited from grants carried over from 2022.

The Community Grant fund had an opening balance of £10,041. This was the balance of a grant from Garfield Weston. This was fully utilised in 2023 helping to fund our Youth work and our 5 Minus preschool playgroup.

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>2023</b>	<b>2022</b>
Net income/(expenditure) for the reporting period as per the statement of financial activities see Page 13	(45,656)	(15,130)
Adjustment for :		
Depreciation charges	36,994	37,619
Interest and rents from investments	(44,658)	(33,258)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(7,085)	(2,631)
Increase/(decrease) in creditors	1,470	1,129
Net cash provided by/ (used in) operating activities see Page 15	<u>(58,935)</u>	<u>(12,271)</u>

**West Street Christian Fellowship**  
**NOTES TO THE ACCOUNTS**

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

	Unrestricted Funds	Restricted Funds	Balance Sheet Values
Analysis			
General Church Funds	134,782		
5 Minus Playgroup	513		
Bookshop	1,780		
Missionary Fund		2,956	
Disaster Relief Fund		1,171	
PA System Fund		4,551	
Building Fund		525	
Seniors Day Fund		999	
Transforming Lives for Good Fund		300	
Christians Against Poverty - Office		-	
Christians Against Poverty - Clients Fund		4,562	
Community Grant		-	
Other Restricted Funds		1,655	
Total	<u>137,075</u>	<u>16,719</u>	<u>153,794</u>

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

	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Incoming resources	266,465	272,706
Less		
Resources expended	299,651	274,951
Transfers to Subsidiary Charity	(1,455)	-
Net Income/(expenditure)	<u>(34,641)</u>	<u>(2,245)</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**  
**Consolidated Receipts & Payments a/c and Income & Expenditure a/c**  
**Year ended 31 December 2023**

	Receipts & Payments Account £	Income & Expenditure Account £
<b>RECEIPTS / INCOME</b>		
Donations and legacies	178,106	177,896
Gift Aid Tax Refund	30,883	34,546
5 Minus Playgroup	9,010	9,040
Christian Book & Coffee Shop	325	325
Rent	17,068	21,398
Room Hire	20,368	19,125
Bank Interest	4,135	4,135
Grants	0	0
<b>Total incoming resources</b>	<b>259,895</b>	<b>266,465</b>
<b>PAYMENTS / EXPENDITURE</b>		
Salaries	147,854	148,729
Staff Expenses and Visiting Speakers	1,775	900
Rates and water rates	3,048	3,048
Insurance	9,503	9,237
Heating & Lighting	17,000	17,497
Repairs	18,158	18,621
New Fixed Assets	8,164	0
Depreciation	0	36,994
Youth Meetings	8,771	8,771
Cleaning (excl. Salaries)	5,523	5,605
5 Minus Playgroup (excl. Salaries)	3,609	3,609
Bank Charges / Independent Examinations	3,322	3,420
Donations to other organisations	26,994	26,994
Special Collections distributed	0	0
Stationery and photocopying	6,734	6,711
C.A.P. Centre costs (excl. Salaries)	13,251	13,251
Software & Licences	2,423	2,423
Other	6,207	6,311
<b>Total resources expended</b>	<b>282,336</b>	<b>312,121</b>
<b>NET INCOME/(EXPENDITURE) for the year</b>	<b>(22,441)</b>	<b>(45,656)</b>
<b>Opening Cash &amp; Bank / Reserves</b>	<b>176,235</b>	<b>697,135</b>
<b>Closing Cash &amp; Bank / Reserves</b>	<b>153,794</b>	<b>651,479</b>
<b>Analysis of Closing Reserves</b>		
Cash & Bank Balances		
Unrestricted Funds - Church	134,782	134,782
Unrestricted Funds - Other	2,293	2,293
Restricted Funds	16,719	16,719
Fixed Assets (Net Book Value)		480,806
Debtors		23,484
Less Creditors		(6,605)
	<b>153,794</b>	<b>651,479</b>

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**West Street Christian Fellowship**  
**Forecast Receipts and Payments by Activity**  
**Year ended 31 December 2023**

Values in £

	Church-based Activities				Church Community Projects				Grand Total
	Church Pastoral	Bookshop	Mission & Relief	Total WSCF Church Activities	Youth & Schools	Christians Against Poverty	5 Minus Parents & Toddlers	Seniors Friendship Hub	Total WSCF Community Projects
<b>EXPENDITURE</b>									
Salaries	64,348	-	-	64,348	28,672	29,757	24,319	760	83,508
Staff Expenses + Visiting Speakers	1,773	-	-	1,773	-	-	-	-	-
Rates & Water Rates	2,592	-	-	2,592	152	152	152	-	456
Insurance	7,851	-	-	7,851	462	462	462	-	1,386
Heating & Lighting	11,995	-	-	11,995	629	468	3,776	629	5,502
Property Expenses	17,799	-	-	17,799	55	684	83	-	822
New Fixed Assets	-	-	-	-	-	-	-	-	-
Depreciation	35,144	-	-	35,144	740	-	1,110	-	1,850
Flats Expenses	497	-	-	497	-	-	-	-	-
Youth Meetings	-	-	-	-	8,771	-	-	-	8,771
Cleaning (excl. Salaries)	3,363	-	-	3,363	280	-	1,682	280	2,242
5 Minus Playgroup (excl. Salaries)	-	-	-	-	-	-	3,609	-	3,609
Bank Charges / Independent Exam.	3,720	-	-	3,720	160	160	160	-	480
Donations to other organisations	-	-	26,994	26,994	-	-	-	-	-
Special Collections distributed	-	-	-	-	-	-	-	-	-
CAP Centre costs (excl. Salaries)	-	-	-	-	-	7,619	-	-	7,619
CAP support for Clients	-	-	-	-	-	5,246	-	-	5,246
Stationery and photocopying	4,743	-	-	4,743	633	702	633	-	1,968
Software & Licences	2,060	-	-	2,060	121	121	121	-	363
Other	5,352	21	-	5,373	-	-	-	47	47
<b>Total Expenditure per SOFA</b>	<b>161,237</b>	<b>21</b>	<b>26,994</b>	<b>188,252</b>	<b>40,675</b>	<b>45,371</b>	<b>36,107</b>	<b>1,716</b>	<b>123,869</b>
<b>Adjustments to Cash Flow Payments</b>									
Add Capital Expenditure	8,164	-	-	8,164	-	-	-	-	-
Less Depreciation	(35,144)	-	-	(35,144)	(740)	-	(1,110)	-	(1,850)
Working Capital Adjustments	(2,191)	-	-	(2,191)	291	11	839	95	1,236
Total Adjustments	(29,171)	-	-	(29,171)	(449)	11	(271)	95	(614)
<b>Total Cashflow Payments</b>	<b>132,066</b>	<b>21</b>	<b>26,994</b>	<b>159,081</b>	<b>40,226</b>	<b>45,382</b>	<b>35,836</b>	<b>1,811</b>	<b>123,255</b>
<b>RECEIPTS</b>									
Grants	-	-	-	-	-	-	-	-	-
Legacy related gifts	-	-	-	-	-	-	-	-	-
Donations and other income	235,029	325	5,693	241,047	-	9,608	9,010	230	18,848
<b>Total Receipts in the year</b>	<b>235,029</b>	<b>325</b>	<b>5,693</b>	<b>241,047</b>	<b>-</b>	<b>9,608</b>	<b>9,010</b>	<b>230</b>	<b>18,848</b>
<b>Cash Surplus /(Deficit)</b>	<b>102,963</b>	<b>304</b>	<b>(21,301)</b>	<b>81,966</b>	<b>(40,226)</b>	<b>(35,774)</b>	<b>(26,826)</b>	<b>(1,581)</b>	<b>(104,407)</b>
<b>Cash Balances (inc. Restricted Funds)</b>									
Opening Cash Balances									<b>176,235</b>
Closing Cash Balances									<b>153,794</b>

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