

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2022

Charity Number 1128703

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

Trustees Annual Report

For the year ended 31st December 2022

The trustees for Westgate Baptist Church, Newcastle upon Tyne, are pleased to present their annual report together with the financial statements of the charity for the year ended 31st December 2022.

1. Reference and administrative details of the charity, its trustees and advisors

Charity Name	Westgate Baptist Church Newcastle upon Tyne	
Registered Charity Number	1128703	
Registered Office and Operational address	366 Westgate Road Newcastle upon Tyne NE4 6NX	
Trustees	Shelagh Garry Margaret Robson Cyprian Achuo Donald Daly Moses Dang James Garry Jonathan Harness Helen Stephenson Alan Haswell Christian Lombe Ross Smith Angela Wilson	Pastor Administrator appointed October 2022 Treasurer appointed January 2022 Deacon appointed October 2022 Deacon appointed October 2022 Deacon appointed October 2022 Deacon Deacon Deacon Deacon Deacon term ended October 2022
Independent Examiner	Jim Dodds 33 The Glebe Morpeth	

2. Structure, governance and management

Governing documents

Constitution, based on model governing document produced by Baptist Union Corporation and approved by Charity Commission.

Appointment of Trustees

Approved by Church Members' Meeting.

Additional Governance Issues

Member church of the Baptist Union of Great Britain and the Northern Baptist Corporation.

Members of the church are accepted in accordance with the Constitution which requires them to be or to have been publicly baptised on the profession of their faith in Jesus Christ, at Westgate Baptist

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Trustees Annual Report

For the year ended 31st December 2022

Church or who have made their public profession of faith in Jesus Christ in another Baptist Church or church of another denomination.

The members meeting normally takes place five times per year and has responsibility for the overall policy of the Church. In accordance with the Constitution, the Members appoint up to 16 Trustees, (including the Pastors), collectively known as the Leadership Team, who are responsible for the day today running of the Church's work and witness, and the financial and legal aspects of the charity. All members are encouraged to take an appropriate part in the spiritual and practical tasks involved in the furtherance of the charitable objectives.

Relevant matters may be submitted to the Church Meeting by the Trustees for guidance or decision or may be raised by Members in a Church Meeting for further consideration by the Trustees. Though constitution permits decisions to be made at Church Meetings by appropriate majorities, the church seeks to work by consensus wherever possible. The Trustees have assessed the major risks facing the Church and are satisfied that there are policies and procedures in place to minimise these risks.

3. Purpose of the charity

The principal purpose of the church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and /or other parts of the world.

4. Public benefit statement.

Trustees give regard to the Charity Commission guidance on public benefit and consider benefit when reviewing and planning activities.

5. Policy on grant making.

The Church provides financial support by way of donations to other organisations which are aligned to our purpose and values. Recipients of financial support are identified and evaluated by the Missions Giving Committee which provides recommendations to the Trustees and Church Members meeting for approval. This year donations were made to:

- West End Refugee Service: providing vital local support to asylum seekers and refugees.
- Agape Fund: our own dedicated fund to help those in practical need.
- Mercy Ships: an international Christian ministry expressing God's love and care through provision of medical services.
- Tear Fund Water and Sanitation Project: providing practical aid through the provision of clean water facilities in areas of great need.
- Youth For Christ: working locally to share the Gospel with young people across the city.

6. Contribution made by volunteers.

We greatly value and rely on volunteers to run all our main activities and this year they have freely given of their time and bring a range of variety and skills that are essential to our operation. Volunteers are particularly important to the maintenance and upkeep of our building. Their input greatly reduces the costs that would otherwise be incurred.

7. Objectives and activities

Central to the work and witness of the church is the provision of regular public services of Christian worship. These services take place each Sunday at 10.30am and occasionally at 6.30pm. There are also occasional services at other times which are advertised in the Church Notices and on the website at www.westgatebaptist.org.uk. We run a full children's programme during the morning services: 0-2 Sparks; 3- 5 Glow, 6 – 11 Lighthouse, 12 -18 Illuminate, and in partnership with our local YWAM team (Youth With A Mission) we run two evening sessions with teenagers from a variety of churches. The Church seeks to be a friendly and welcoming community, and anyone is free to attend any of these services.

The Church is responsible for several groups which meet regularly at the Church with the purpose of assisting the community and demonstrating the love of Jesus. These include Toddler Group; Lunch Bunch (formerly Make Lunch, feeding local families during school holidays times); The Foyer Drop-In, a weekly drop-in coffee bar; The Friendship group for over fifties meet fortnightly for social activities, crafts, and support of each other: Our French Speaking Ministry is well established and meet once a fortnight on Zoom and once a fortnight at Church; Renew Well-being group, who take referrals from GPs and other support services and offer a quiet, welcoming space with activities, friendship, and care for those who are struggling with emotional or mental health difficulties.

This year a new ministry was opened in our Church 'Zealous for Jesus' – a very well attended service which takes place once a month allowing Indian speakers worship Jesus in their own language.

The Church runs courses for people interested in discovering more about Christianity, such as 'Christianity Explored'. Our Pastor and Pastoral Team offer support to individuals who find it a daunting experience to access services which are provided locally and nationally and who would otherwise not receive this help.

Our building continues to be used by L.C.C.F. (Liddell Court Chinese Fellowship) for their Sunday afternoon service and we have on occasions joint services with them.

Our baptistry is regularly used by many other churches in the area.

Our support and care of refugees and asylum seekers is now mainly through financial support, oversight, and involvement with The Hub a weekly drop in on Tuesday afternoons, run by volunteers, where refugees and asylum seekers can come for help and advice. Action Foundation who we have worked with for several years to support refugees withdrew from our partnership to focus their resources elsewhere. The Church currently has contact with a significant number of asylum seekers who require a high level of support in managing their wellbeing and accessing services.

Food Cycle continue to operate from the Church building on Thursday evenings providing a free vegetarian meal to any from the community who care to attend.

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A Farsi speaking N.A.(Narcotics Anonymous) group meet at our church on Monday afternoons.

We are registered with Newcastle City Council as a well-being Hub. Our building is used as a polling station for local and general elections, and we provide use of our rooms and halls for other community purposes.

We are still in the process of improving our Church website and have a Facebook page to allow people access to the church and information about our work.

The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted regarding the Disclosure and Barring Service.

8. Achievements and Performance

The Church does not measure the success of its programmes only in numbers, including finance, but also in less tangible areas like fellowship and encouragement. The Trustees recognise that these are difficult to measure but believe that 2022 was again a positive year in the life of the Church and that we are providing a benefit to our community. During the year 3 people were baptised and three people were welcomed into membership.

The Hub team have supported their clients on a weekly basis with advice and food with the help of additional local authority funding.

Food Cycle have ceased their takeaway meal service which started during lockdown and focus on providing a hot and healthy three course community meal for anyone who cares to attend.

Toddler group has seen many new families attending this year with some cross over of families who attend Lunch Bunch in the school holiday times.

Lunch Bunch has grown significantly in numbers during 2022 and regularly serve between fifty and sixty meals per session as well as providing crafts and games for the families who attend.

The Church continues to hold respect for workers in and members of the local community and does all it can to encourage activities and events which benefit the people of the locality and city.

9. Financial Review

The Church continues to raise the funds which it needs to carry on its activities from within its own Membership and congregation. No wider public appeal was made for funds during the year, though funding was sought for specific areas of the Church's work and outreach e.g. Lunch Bunch and Refugee and Asylum seeker activities.

The Church expressed its part in the life of the wider church by giving to national and international organisations and societies with Christian aims and objectives compatible with the Church's own charitable purposes.

The total income for the period was £187,683 (2021: £180,554). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

Trustees Annual Report

For the year ended 31st December 2022

The statement of Financial Activities for the period ended 31st December 2022 shows a net gain on all funds of £51,475 (2021: £10,240)

The balance sheet at 31st December 2022 shows total funds carried forward of £1,039,905 (2021: £988,430) of which there are £nil restricted funds (2021: £3,402)

10. Reserves Policy

The Trustees have established a Reserves Policy, (including the level of reserves to be maintained). The Trustees have agreed to maintain a reserve of three months running costs with a minimum level of free reserves of £35,000. On 31st December 2022 the levels of free reserves (unrestricted funds not invested in tangible assets) are £215,217 (2021: £158,718). The Trustees are satisfied that they have sufficient reserves at the Balance Sheet date, together with ongoing income anticipated, to enable the Church to function effectively in the coming year.

11. Going concern statement

The trustees have carried out an assessment of the charity's ability to continue as a going concern. The trustees consider that there are no material uncertainties affecting the current year's accounts and that adequate resources continue to be available to fund the activities of the charity for the next 12 to 18 months, on this basis the trustees are of the view that the charity is a going concern.

12. Statement of Trustee Responsibilities

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

The Trustees are required to prepare financial statements for each financial year which show the state of affairs of the charity and of the charity and of the incoming resources including and the application of resources, including the income and expenditure of the charity for the year. In preparing those financial statements the Trustees are required to:

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

The Trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

Trustees Annual Report

For the year ended 31st December 2022

Approved on behalf of the charity's trustees on:

Date: 26 October 2023

Signature:

Shelagh Garry

Full name: Shelagh Garry

Position: Pastor

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2022

I report on the financial statements of Westgate Baptist Church, Newcastle upon Tyne for the year ended 31 December 2022, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Jim Dodds
33 The Glebe
Morpeth
Northumberland
NE61 6HW



Date: 26 October 2023

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	6	172,037	5,030	177,067	176,338
Charitable activities					
Grants and contracts	7	9,787	-	9,787	3,730
Investments	8	829	-	829	486
Total income		182,653	5,030	187,683	180,554
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	9	127,683	8,525	136,208	170,314
Total expenditure		127,683	8,525	136,208	170,314
Net income/(expenditure)		54,970	(3,495)	51,475	10,240
Transfers between funds		(738)	738	-	-
Net movement of funds		54,232	(2,757)	51,475	10,240
<u>Reconciliation of funds</u>					
Total funds brought forward		985,028	3,402	988,430	978,190
Total funds carried forward		1,039,260	645	1,039,905	988,430

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 20 form an integral part of these accounts.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

Charity Number 1128703

BALANCE SHEET

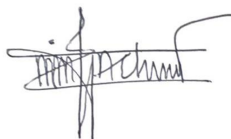
As at 31 December 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	16		824,043		826,310
<i>Total fixed assets</i>			824,043		826,310
<u>Current assets</u>					
Debtors	17	7,813		7,931	
Cash at bank and in hand	18	216,806		185,999	
<i>Total current assets</i>		224,619		193,930	
Creditors: amounts falling due within one year	19	(8,757)		(11,310)	
<i>Net current assets</i>			215,862		182,620
<i>Total assets less current liabilities</i>			1,039,905		1,008,930
Creditors: amounts falling due after more than one year	20	-		(20,500.00)	
<i>Total net assets or liabilities</i>			1,039,905		988,430
<u>Funds of the charity</u>					
Unrestricted income funds			1,039,260		985,028
Restricted income funds			645		3,402
<i>Total funds</i>			1,039,905		988,430

The notes on pages 10 to 20 form an integral part of these accounts.

These financial statements were approved by the Board on: 26 October 2023

and are signed on its behalf by:

Cyprian Achuo
Treasurer


WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 Accounting Policies

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

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Westgate Baptist Church, Newcastle upon Tyne meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported an unrestricted fund surplus at the year end of £54,232 and has already secured a significant amount of funding for the current year. As the charity is a church, the majority of funds are held as the church building. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the ministry costs and other activities undertaken to further the purposes of the charity and their associated support costs.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Plant and machinery	25% Straight line
Office equipment	25% Straight line

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
Church Giving	115,225	-	115,225	109,878
Tax recoverable on Gift Aid	25,663	-	25,663	23,771
HMRC Job Retention Scheme	-	-	-	3,467
Council Tax rebate	-	-	-	4,801
Donations, legacies and grants	6,773	-	6,773	4,760
Thank Offering	7,367	-	7,367	6,903
Thank Offering Gift Aid	1,516	-	1,516	1,504
Mitford Church	500	-	500	500
Sir James Knott Trust	-	5,000	5,000	5,000
Saranam House	7,037	-	7,037	7,102
Saranam House Gift Aid	1,756	-	1,756	1,738
Make Lunch	-	30	30	905
Other grants and donations	6,200	-	6,200	6,009
	<u>172,037</u>	<u>5,030</u>	<u>177,067</u>	<u>176,338</u>
7 Charitable services				
Rental income	9,690	-	9,690	3,730
Parents and toddlers subscriptions	97	-	97	-
	<u>9,787</u>	<u>-</u>	<u>9,787</u>	<u>3,730</u>
8 Income from investments				
Bank interest	829	-	829	486
	<u>829</u>	<u>-</u>	<u>829</u>	<u>486</u>

Income was £187,683 (2021: £180,553) of which £182,653 was unrestricted or designated (2021: £174,648) and £5,030 was restricted (2021: £5,905)

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
9 Charitable activities				
<u>Wages, Salaries, Pensions and NI</u>				
Salary costs	48,834	-	48,834	43,977
Superannuation and pensions	4,333	-	4,333	3,653
Pension deficiency contributions	2,599	-	2,599	4,382
Pension deficit increase/(decrease)	(20,500)	-	(20,500)	(5,026)
<u>Mission</u>				
Make Lunch	-	1,269	1,269	971
Saranam	8,268	-	8,268	8,293
Others (Mission)	-	-	-	262
<u>Ministry</u>				
Agape	-	-	-	1,027
Pulpit supply	-	-	-	458
Friendship group	134	-	134	233
Worship	145	-	145	226
Licenses and membership	2,654	-	2,654	2,270
Young church	1,213	-	1,213	773
Training	300	-	300	-
Other ministry	275	-	275	28
Pulpit supply and external speakers	50	-	50	-
<u>The Hub</u>				
Rights Service staff costs	4,200	5,000	9,200	14,934
Conference fees training and travel	-	-	-	1,108
Project expenses (hub)	1,779	-	1,779	633
Return of restricted funds	-	-	-	3,290
Homeless emergency funds (Hub)	1,900	-	1,900	4,676
Administration (Hub)	428	2,256	2,684	2,369
Publications and subscriptions (Hub)	113	-	113	157
<u>Donations and Grants</u>				
Mission Giving - donations	15,386	-	15,386	13,585
Thank Offering - donations	7,544	-	7,544	8,965
<u>Administration</u>				
Consumables	4	-	4	184
Cleaning supplies	746	-	746	447
Office supplies and equipment	3,422	-	3,422	1,459
Other admin	-	-	-	169
Balance carried forward	<u>83,827</u>	<u>8,525</u>	<u>92,352</u>	<u>113,503</u>

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
9 Charitable activities (continued)				
Balance brought forward	83,827	8,525	92,352	113,503
<u>Premises</u>				
Manse	1,986	-	1,986	530
Technology	2,262	-	2,262	3,004
Repairs and renewals	11,836	-	11,836	8,154
Depreciation	4,727	-	4,727	13,903
<u>Utilities and insurance</u>				
Electricity	6,253	-	6,253	4,223
Gas	7,143	-	7,143	16,573
Telecoms	1,174	-	1,174	1,179
Council Tax and water	316	-	316	1,160
Insurance	6,900	-	6,900	6,583
TV Licence	159	-	159	158
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,100	-	1,100	1,344
	<u>127,683</u>	<u>8,525</u>	<u>136,208</u>	<u>170,314</u>

Expenditure on charitable activities was £136,208 (2021: £170,314) of which £127,683 was unrestricted or designated (2021: £142,649) and £8,525 was restricted (2021: £27,665).

10 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts for the Church and The Hub	1,100	1,344
	<u>1,100</u>	<u>1,344</u>

There were no other fees paid to the examiner (2021: £nil).

11 Analysis of staff costs, and the cost of key management personnel

	2022 £	2021 £
Gross wages and employer's National Insurance	48,834	43,977
Employer's and employee's pension costs	4,333	3,653
Pension deficiency contributions (defined contribution pension plan)	2,599	4,382
(Decrease) in defined pension liability	(20,500)	(5,026)
	<u>35,266</u>	<u>46,986</u>

No employee received remuneration above £60,000 (2021: £nil).

The key management personnel of the charity, comprise the trustees and the Pastor. The total employee benefits of the key management personnel of the charity were £36,254. (2021: £35,154).

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

12 Staff numbers

The average monthly head count was 3.3 staff (2021: 3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	3.3	3.0
	3.3	3.0

13 Transactions with trustees

Two trustees are a paid employees of the charity - Shelagh Garry and Margaret Robson. No remuneration or benefits were paid for their role as trustees.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There has been no related party transactions in the reporting period.

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £4,333 (2021: £3,653). There was £ nil outstanding as at 31 December 2022 (2021: £ nil).

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

	Freehold land and buildings	Plant and machinery	Office equipment	Total
	£	£	£	£
16 Tangible fixed assets				
Cost				
Balance brought forward	819,762	176,745	24,604	1,021,111
Additions	-	2,460	-	2,460
Disposals	-	-	-	-
Balance carried forward	819,762	179,205	24,604	1,023,571
Depreciation				
Basis	No	SL	SL	
Rate	depreciation	25%	25%	
Balance brought forward	-	170,197	24,604	194,801
Depreciation charge for year	-	4,727	-	4,727
Disposals	-	-	-	-
Balance carried forward	-	174,924	24,604	199,528
Net book value				
Brought forward	819,762	6,548	-	826,310
Carried forward	819,762	4,281	-	824,043
17 Debtors and prepayments (receivable within 1 year)		2022	2021	
		£	£	
HMRC Gift Aid		7,813	7,931	
		7,813	7,931	
18 Cash at bank and in hand		2022	2021	
		£	£	
Bank account and cash in hand		193,756	158,180	
Bank account and cash in hand (The Hub)		23,050	27,819	
		216,806	185,999	
19 Creditors and accruals (payable within 1 year)		2022	2021	
		£	£	
Other creditors		7,544	9,570	
Accruals and deferred income				
Accountancy and Independent Examination		1,100	1,740	
Other accruals		113	-	
		8,757	11,310	

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

20 Creditors and accruals (payable after more than 1 year)

	2022	2021
	£	£
Pension deficit	-	20,500
	-	20,500

21 Grant making

	Grants to Institutions	Grants to Individuals	Total
	£	£	£
Purpose for which grants made			
Mission Giving	10,986	4,400	15,386
Thank Offering	7,544	-	7,544
	18,530	4,400	22,930

22 Grants made to Institutions

	Purpose	Total £
Name of Institutions		
BMS World Mission	Mission Giving	5,493
Baptist Union Home Mission	Mission Giving	5,493
Tear fund	Thank Offering	1,886
Youth for Christ	Thank Offering	1,886
Mercy Ships	Thank Offering	1,886
West End Refugee Service	Thank Offering	1,886
	Total Grants to Institutions	18,530
	Other grants	4,400
		22,930

23 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

24 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
The Hub	24,770	6,700	(8,771)		22,699
Baptist Church	949,018	167,160	(110,644)	(1,446)	1,004,088
Designated funds					
Saranam House	7,736	8,793	(8,268)	1,506	9,767
Agape	3,504	-	-	(798)	2,706
Totals	985,028	182,653	(127,683)	(738)	1,039,260

Purpose of unrestricted funds

The Hub	The 'free reserves' of The Hub
Baptist Church	The 'free reserves' of the Baptist Church
Designated funds	
Saranam House	Refugee homeless fund.
Agape	Hardship support fund.

Analysis of movement in restricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Make Lunch	1,145	30	(1,268)	738	645
Sir James Knott Trust	-	5,000	(5,000)	-	-
Parent / toddler group	2,153	-	(2,153)	-	-
Westgate Foyer	104	-	(104)	-	-
Totals	3,402	5,030	(8,525)	738	645

Purpose of main restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Make Lunch	Provision of meals and activities for school children during school holidays who were eligible for free school meals.
Sir James Knott Trust	Social drop-in sessions for asylum seekers and refugees.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 Analysis of charitable funds continued**Transfers between funds**

	Reason for transfer	Amount £
Between unrestricted and designated funds	Correction to opening balances on designated funds, Saranam House £1506 and Agape (£798).	708
Between unrestricted and restricted funds	Correction to opening balances on restricted fund, Make lunch £738.	738

25 Capital commitments

As at 31 December 2022, the charity had no capital commitments (2021 -£nil).

26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	824,043	-	824,043	826,310
Cash at bank and in hand	216,161	645	216,806	185,999
Other net current assets/(liabilities)	(944)	-	(944)	(3,379)
Long term assets/(liabilities)	-	-	-	(20,500)
	1,039,260	645	1,039,905	988,430