

**WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

**REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31<sup>st</sup> December 2023**

**Charity Number 1128703**

## WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

### Trustees Annual Report for the year ended 31<sup>st</sup> December 2023

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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 31<sup>st</sup> December 2023.

#### 1. Reference and administrative details of the charity, its trustee's and advisors

Charity Name	Westgate Baptist Church
	Newcastle upon Tyne
Registered Charity Number	1128703
Registered Office and	366 Westgate Road
Operational address	Newcastle upon Tyne
	NE4 6NX

Trustees:	Shelagh Garry	Pastor
	Ross Smith	Deacon until November 2023; Pastor appointed November 2023
	Margaret Robson	Administrator
	Cyprian Achuo	Treasurer
	Donald Daly	Deacon
	Moses Dang	Deacon
	James Garry	Deacon
	Alan Haswell	Deacon
	Christian Lombe	Deacon
	Kate Byers	Deacon appointed 2023.
	Jonathan Harness	Deacon term ended October 2023
	Helen Stephenson	Deacon term ended October 2023

Independent Examiner	Jim Dodds
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## **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2023**

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## **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 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), who are responsible for the day to day 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 conduct other charitable purposes in the United Kingdom and /or other parts of the world.

## **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2023**

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#### **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 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 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. There are also occasional services at other times which are advertised in the Church Notices and on the website at [www.westgatebaptist.org.uk](http://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 each month 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 (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; French Speaking Ministry is well established and meet once a fortnight on Zoom and once a fortnight at Church; 'Zealous for Jesus' – a service which takes place once a month primarily for Indian nationals to worship

## **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2023**

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Jesus in their own language; 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.

Our Pastors 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 used by many other churches in the area.

Our support and care of refugees and asylum seekers is 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. The Church currently has contact with a significant number of asylum seekers who require an elevated 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.

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

We have formed a strong partnership with the West End Refugee Service, who started a new 'Weekly Welcome' drop-in on Wednesdays in December from the church, which is expected to continue throughout 2024.

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 have a Church website and 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.

## **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2023**

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#### **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 we are providing a benefit to our community. During the year three people were baptised and seven people were welcomed into membership. Three children were dedicated.

We also called a new co-Pastor, Ross Smith, into ministry in the church – initially part-time starting in November 2023, with the plan to move into full-time ministry in 2024.

We initiated a series of new 'Connect Groups' during the year, which are small groups that meet for the purpose of mutual care and support, Bible study and prayer. These include a new group specifically for Young Adults, and a new group specifically for women.

The Hub team have supported their clients on a weekly basis with advice and food and were able to appoint a new welfare rights adviser during the year.

Lunch Bunch has continued to grow during 2023, running 20 sessions during the year and serving 96 families. It was also an immense joy to welcome members of the local community for a street party to mark the King's Coronation in May and to our Christingle service in December.

## **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(including The Hub)

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2023**

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#### **9. Financial Review**

The Church continues to raise the funds which it needs to continue 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 £186,699 (2022: 187,683). This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice.

The statement of Financial Activities for the year ended 31<sup>st</sup> December 2023 shows a surplus on all funds of £17,767 (2022: £51,475).

The balance sheet at 31<sup>st</sup> December 2023 shows total funds carried forward of £1,057,672 (2022: £1,039,905) of which there are £-201 restricted funds (2022: £645)

#### **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 31<sup>st</sup> December 2023 the levels of free reserves (unrestricted funds not invested in tangible assets) are £227,125 (2022 £215,217). 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.

## WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

### Trustees Annual Report for the year ended 31<sup>st</sup> December 2023

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#### 11. 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 fiscal 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.

Approved on behalf of the charity's trustees on: 23 September 2024

Signature: Shelagh Garry  
Shelagh Garry (Sep 27, 2024 14:54 GMT+1)

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 2023

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I report on the financial statements of Westgate Baptist Church, Newcastle upon Tyne for the year ended 31 December 2023, which are set out on pages 9 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: 30 September 2024

**WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(Including The Hub)

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	6	170,251	-	<b>170,251</b>	177,037
Charitable activities					
Charitable services	7	13,941	890	<b>14,831</b>	9,817
Investments	8	1,617	-	<b>1,617</b>	829
<b>Total income</b>		<b>185,809</b>	<b>890</b>	<b>186,699</b>	<b>187,683</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	9	167,196	1,736	<b>168,932</b>	136,208
<b>Total expenditure</b>		<b>167,196</b>	<b>1,736</b>	<b>168,932</b>	<b>136,208</b>
<b>Net movement of funds</b>		<b>18,613</b>	<b>( 846 )</b>	<b>17,767</b>	<b>51,475</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		1,039,260	645	<b>1,039,905</b>	988,430
<b>Total funds carried forward</b>		<b>1,057,873</b>	<b>( 201 )</b>	<b>1,057,672</b>	<b>1,039,905</b>

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 11 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 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<b><u>Fixed assets</u></b>					
Tangible assets	16		830,748		824,043
<b>Total fixed assets</b>			<b>830,748</b>		<b>824,043</b>
<b><u>Current assets</u></b>					
Debtors	17	6,094		7,813	
Cash at bank and in hand	18	229,124		216,806	
<b>Total current assets</b>		<b>235,218</b>		<b>224,619</b>	
<b>Creditors:</b> amounts falling due within one year	19	<b>( 8,294 )</b>		<b>( 8,757 )</b>	
<b>Net current assets</b>			<b>226,924</b>		<b>215,862</b>
<b>Total assets less current liabilities</b>			<b>1,057,672</b>		<b>1,039,905</b>
<b>Total net assets or liabilities</b>			<b>1,057,672</b>		<b>1,039,905</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			1,057,873		1,039,260
Restricted income funds			( 201 )		645
<b>Total funds</b>			<b>1,057,672</b>		<b>1,039,905</b>

The notes on pages 11 to 20 form an integral part of these accounts. These financial statements were approved by the Board on: 23 September 2023

and are signed on its behalf by:

Cyprian Achuo  
Treasurer



Cyprian Achuo (Sep 25, 2024 20:46 GMT+1)

# **WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(Including The Hub)

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

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### **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 £18,613 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 2023

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#### **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 2023

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#### **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 2023

**Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>6 Donations and legacies</b>				
Church Giving	128,709	-	<b>128,709</b>	115,225
Tax recoverable on Gift Aid	23,374	-	<b>23,374</b>	25,663
Donations, legacies and grants	3,554	-	<b>3,554</b>	6,773
Thank Offering	-	-	-	7,367
Thank Offering Gift Aid	1,291	-	<b>1,291</b>	1,516
Mitford Church	-	-	-	500
Sir James Knott Trust	-	-	-	5,000
Saranam House	5,596	-	<b>5,596</b>	7,037
Saranam House Gift Aid	899	-	<b>899</b>	1,756
Newcastle Reformed Synagogue	800	-	<b>800</b>	-
Ponteland Methodist Church	100	-	<b>100</b>	-
Agape	400	-	<b>400</b>	-
Other grants and donations	5,528	-	<b>5,528</b>	6,200
	<u>170,251</u>	<u>-</u>	<u><b>170,251</b></u>	<u>177,037</u>
<b>7 Charitable services</b>				
Rental income	13,274	-	<b>13,274</b>	9,690
Warm spaces	500	-	<b>500</b>	-
Make Lunch	-	890	<b>890</b>	30
Parents and toddlers subscriptions	167	-	<b>167</b>	97
	<u>13,941</u>	<u>890</u>	<u><b>14,831</b></u>	<u>9,817</u>
<b>8 Income from investments</b>				
Bank interest	1,617	-	<b>1,617</b>	829
	<u>1,617</u>	<u>-</u>	<u><b>1,617</b></u>	<u>829</u>

Income was £186,699 (2022: £187,683) of which £185,809 was unrestricted or designated (2022: £182,653) and £890 was restricted (2022: £5,030)

**WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(Including The Hub)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

**Analysis of expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>9 Charitable activities</b>				
<u>Wages, Salaries, Pensions and NI</u>				
Salary costs	61,767	-	<b>61,767</b>	48,834
Superannuation and pensions	5,594	-	<b>5,594</b>	4,333
Pension deficiency contributions	-	-	-	2,599
Pension deficit increase/(decrease)	-	-	-	( 20,500 )
<u>Mission</u>				
Make Lunch	-	1,736	<b>1,736</b>	1,269
Saranam	2,067	-	<b>2,067</b>	8,268
Others (Mission)	3,752	-	<b>3,752</b>	-
<u>Ministry</u>				
Agape	3,509	-	<b>3,509</b>	-
Events	261	-	<b>261</b>	-
Friendship group	279	-	<b>279</b>	134
Worship	90	-	<b>90</b>	145
Licenses and membership	2,567	-	<b>2,567</b>	2,654
Young church	983	-	<b>983</b>	1,213
Training	-	-	-	300
Other ministry	1,647	-	<b>1,647</b>	275
Pulpit supply and external speakers	-	-	-	50
<u>The Hub</u>				
Rights Service staff costs	10,514	-	<b>10,514</b>	9,200
Conference fees training and travel	57	-	<b>57</b>	-
Project expenses (hub)	1,753	-	<b>1,753</b>	1,779
Homeless emergency funds (Hub)	800	-	<b>800</b>	1,900
Administration (Hub)	349	-	<b>349</b>	2,684
Publications and subscriptions (Hub)	-	-	-	113
<u>Donations and Grants</u>				
Mission Giving - donations	15,486	-	<b>15,486</b>	15,386
Thank Offering - donations	7,544	-	<b>7,544</b>	7,544
<u>Administration</u>				
Consumables	341	-	<b>341</b>	4
Church cleaning	3,521	-	<b>3,521</b>	-
Cleaning supplies	178	-	<b>178</b>	746
Office supplies and equipment	1,379	-	<b>1,379</b>	3,422
Other admin	1,887	-	<b>1,887</b>	-
Balance carried forward	<u>126,325</u>	<u>1,736</u>	<u><b>128,061</b></u>	<u>92,352</u>

**WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(Including The Hub)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>9 Charitable activities (continued)</b>				
Balance brought forward	126,325	1,736	<b>128,061</b>	92,352
<u>Premises</u>				
Manse	2,641	-	<b>2,641</b>	1,986
Technology	588	-	<b>588</b>	2,262
Repairs and renewals	9,676	-	<b>9,676</b>	11,836
Depreciation	2,945	-	<b>2,945</b>	4,727
<u>Utilities and insurance</u>				
Electricity	3,809	-	<b>3,809</b>	6,253
Gas	11,708	-	<b>11,708</b>	7,143
Telecoms	1,165	-	<b>1,165</b>	1,174
Council Tax and water	110	-	<b>110</b>	316
Insurance	7,320	-	<b>7,320</b>	6,900
TV Licence	159	-	<b>159</b>	159
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	750	-	<b>750</b>	1,100
	<u>167,196</u>	<u>1,736</u>	<u><b>168,932</b></u>	<u>136,208</u>

Expenditure on charitable activities was £168,932 (2022: £136,208) of which £167,196 was unrestricted or designated (2022: £127,683) and £1,736 was restricted (2022: £8,525).

**10 Fees for examination of the accounts**

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts for the Church and The Hub	<b>750</b>	1,100
	<u><b>750</b></u>	<u>1,100</u>

There were no other fees paid to the examiner (2022: £nil).

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

	2023 £	2022 £
Gross wages and employer's National Insurance	<b>61,767</b>	48,834
Employer's and employee's pension costs	<b>5,594</b>	4,333
Pension deficiency contributions (defined contribution pension plan)	-	2,599
(Decrease) in defined pension liability	-	( 20,500 )
	<u><b>67,361</b></u>	<u>35,266</u>

No employee received remuneration above £60,000 (2022: £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 £36,933. (2022: £36,254).

## WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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#### 12 Staff numbers

The average monthly head count was 4.8 staff (2022: 3.3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Charitable activities	2.4	3.3
	2.4	3.3

#### 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 £3,072 (2022: £3,653). There was £ nil outstanding as at 31 December 2023 (2022: £ nil).

The Baptist Union Benefit scheme relating to pension deficit and cessation events has a current liability of £1 per month down from a £17,600 deficit in the prior year.

#### 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 2023

	Freehold land and buildings £	Plant and machinery £	Office equipment £	Total £
<b>16 Tangible fixed assets</b>				
<b>Cost</b>				
Balance brought forward	819,762	179,205	24,604	<b>1,023,571</b>
Additions	-	9,650	-	<b>9,650</b>
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>819,762</b>	<b>188,855</b>	<b>24,604</b>	<b>1,033,221</b>
<b>Depreciation</b>				
Basis	No	SL	SL	
Rate	depreciation	25%	25%	
Balance brought forward	-	174,924	24,604	<b>199,528</b>
Depreciation charge for year	-	2,945	-	<b>2,945</b>
Disposals	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>177,869</b>	<b>24,604</b>	<b>202,473</b>
<b>Net book value</b>				
<b>Brought forward</b>	<b>819,762</b>	<b>4,281</b>	<b>-</b>	<b>824,043</b>
<b>Carried forward</b>	<b>819,762</b>	<b>10,986</b>	<b>-</b>	<b>830,748</b>
<b>17 Debtors and prepayments (receivable within 1 year)</b>		<b>2023 £</b>	<b>2022 £</b>	
HMRC Gift Aid		<b>6,094</b>	7,813	
		<b>6,094</b>	<b>7,813</b>	
<b>18 Cash at bank and in hand</b>		<b>2023 £</b>	<b>2022 £</b>	
Bank account and cash in hand		<b>211,997</b>	193,756	
Bank account and cash in hand (The Hub)		<b>17,127</b>	23,050	
		<b>229,124</b>	<b>216,806</b>	
<b>19 Creditors and accruals (payable within 1 year)</b>		<b>2023 £</b>	<b>2022 £</b>	
Other creditors		<b>7,544</b>	7,544	
Accruals and deferred income				
Accountancy and Independent Examination		<b>750</b>	1,100	
Other accruals		-	113	
		<b>8,294</b>	<b>8,757</b>	

# WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### 20 Grant making

Purpose for which grants made	Grants to Institutions £	Grants to Individuals £	Total £
Mission Giving	10,986	4,500	15,486
Thank Offering	7,544	-	7,544
	18,530	4,500	23,030

### 21 Grants made to Institutions

Name of Institutions	Purpose	Total £
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
	<b>Total Grants to Institutions</b>	<b>18,530</b>
	<b>Other grants</b>	<b>4,500</b>
		<b>23,030</b>

### 22 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.

### 23 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
The Hub	22,699	900	( 13,473 )	7,000	17,126
Baptist Church	1,004,088	178,913	( 151,656 )	-	1,031,345
Designated funds					
Saranam House	9,767	5,596	( 2,067 )	( 7,000 )	6,296
Agape	2,706	400	( 3,509 )	-	( 403 )
<b>Totals</b>	<b>1,039,260</b>	<b>185,809</b>	<b>( 170,705 )</b>	<b>-</b>	<b>1,054,364</b>

#### 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.

**WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE**

(Including The Hub)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

**23 Analysis of charitable funds** continued**Analysis of movement in restricted funds**

	<b>Fund balances brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
<b>Restricted funds</b>					
Make Lunch	645	890	( 1,736 )	-	( 201 )
<b>Totals</b>	<b>645</b>	<b>890</b>	<b>( 1,736 )</b>	<b>-</b>	<b>( 201 )</b>

**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.
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**Transfers between funds**

	<b>Reason for transfer</b>	<b>Amount £</b>
Between Saranam House and The Hub.	Internal donation to The Hub Wrights Service.	<b>7,000</b>

**24 Capital commitments**

As at 31 December 2023, the charity had no capital commitments (2022 -£nil).

**25 Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Tangible fixed assets	830,748	-	<b>830,748</b>	824,043
Cash at bank and in hand	229,325	( 201 )	<b>229,124</b>	216,806
Other net current assets/(liabilities)	( 2,200 )	-	<b>( 2,200 )</b>	( 944 )
	<b>1,057,873</b>	<b>( 201 )</b>	<b>1,057,672</b>	1,039,905