

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31st December 2024

Charity Number 1128703

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

Trustees Annual Report for the year ended 31 December 2024

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 2024.

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	Pastor
	Margaret Robson	Administrator
	Cyprian Achuo	Treasurer
	Donald Daly	Deacon
	Moses Dang	Deacon
	James Garry	Deacon
	Christian Lombe	Deacon
	Kate Byers	Deacon
	Alan Haswell	Deacon (term of office ended Oct 2024).

Independent Examiner: Jim Dodds

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.

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:

- Baptist Missionary Society
- Baptist Union Home Mission
- West End Refugee Service (WERS)
- The Barnabas Trust
- Mercy Ships
- Freedom from Torture
- Individuals engaged in work for YWAM and King's Church, Durham
- Our own Agape Fund which is used to support individuals who are part of or known to our fellowship when they are in need.

- Our Harvest collection in September was donated to another local church, Newcastle Apostolic Church to help support their Foodbank serving local families in the area.

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. 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 Jesus in their own language; Well-being @Westgate 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. (Liddle Court Chinese Fellowship) for their Sunday afternoon service and we have on occasions joint services with them.

A local Eritrean church fellowship has begun using our building weekly for their children's work.

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.

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(including The Hub)

Trustees Annual Report for the year ended 31 December 2024

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.

West End Refugee Service run 'Weekly Welcome' drop-in on Wednesdays.

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.

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 are confident that we are providing substantial benefit to our community. During the year two people were baptised and 6 people were welcomed into membership. Two children were dedicated.

We have a series of 'Connect Groups' which are small groups that meet for the purpose of mutual care and support, Bible study and prayer. We have also started a new series of monthly Bible studies.

A new vision statement was created and launched for our Young Church. For the first time we took a group of our young people to the Kairos Christian Youth Camp in North Yorkshire.

The Hub team have supported their clients on a weekly basis with advice and food. They also offered an annual trip to Glenridding.

Lunch Bunch has continued to grow during 2024, running 20 sessions during the year and serving local families with hot and healthy meals as well as crafts and games. We've had 1237 attendances from 97 different families throughout the year. Many of our families have attended other groups and events at the Church throughout the year.

We took part in the 'Explore' mission initiated by Good News For Everyone UK involving more than 30 churches in Newcastle aiming to take a copy of Luke's gospel to every home in the city. In our area we spoke to people from 661 households in 2024 and delivered 1042 copies of the book.

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.

Our expenditure has been higher than usual this year largely due to renewing of stonework to the front of the building. The interior of the church has also been improved, with a major piece of work to redecorate and replace lighting in our biggest hall – which is used each week by many of our ministries and community groups as well as our Young Church. We have also installed five new Smart T.V's in the building.

The total income for the period was £197,284 (2023: 186,699). 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 31st December 2024 shows a deficit on all funds of -£90,671 (2023 surplus: £25,311).

The balance sheet at 31st December 2024 shows total funds carried forward of £974,545 (2023: £1,065,216) of which there are nil restricted funds (2023: -£200)

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 2024 the levels of free reserves (unrestricted funds not invested in tangible assets) are £135,206 (2023 £228,776). 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. 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:

Date: 30 September 2025

Signature:



Full name: Ross Smith

Position: Trustee

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2024

I report on the financial statements of Westgate Baptist Church, Newcastle upon Tyne for the year ended 31 December 2024, 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: 30 September 2025

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Restated Total 2023 £
<u>Income from:</u>					
Donations and legacies	6	184,404	-	184,404	170,251
Charitable activities					
Charitable services	7	10,126	1,056	11,182	14,831
Investments	8	1,698	-	1,698	1,617
Total income		196,228	1,056	197,284	186,699
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	9	285,989	1,966	287,955	161,388
Total expenditure		285,989	1,966	287,955	161,388
Net income/(expenditure)		(89,761)	(910)	(90,671)	25,311
Transfers between funds		(1,111)	1,111	-	-
Net movement of funds		(90,872)	201	(90,671)	25,311
<u>Reconciliation of funds</u>					
Total funds brought forward		1,065,417	(201)	1,065,216	1,039,905
Total funds carried forward		974,545	-	974,545	1,065,216

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 2024

	Notes	£	Total 2024 £	£	Restated Total 2023 £
<u>Fixed assets</u>					
Tangible assets	16		828,863		830,748
Total fixed assets			828,863		830,748
<u>Current assets</u>					
Debtors	17	5,792		6,094	
Cash at bank and in hand	18	140,640		229,124	
Total current assets		146,432		235,218	
Creditors: amounts falling due within one year	19	(750)		(750)	
Net current assets			145,682		234,468
Total assets less current liabilities			974,545		1,065,216
Total net assets or liabilities			974,545		1,065,216
<u>Funds of the charity</u>					
Unrestricted income funds			964,069		1,059,524
Designated income funds			10,476		5,893
Restricted income funds			-		(201)
Total funds			974,545		1,065,216

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

These financial statements were approved by the Board on: 30 September 2025

and are signed on its behalf by:

Cyprian Achuo
Treasurer*Cyprian Achuo*

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

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 unrestricted funds at the year end of £974,545 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 2024

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 2024

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 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Church Giving	133,315	-	133,315	128,709
Tax recoverable on Gift Aid	22,391	-	22,391	23,374
Donations, legacies and grants	4,685	-	4,685	3,554
Thank Offering	11,290	-	11,290	-
Thank Offering Gift Aid	2,250	-	2,250	1,291
Refugee Support	6,399	-	6,399	-
Refugee Support Gift Aid	1,536	-	1,536	-
Saranam House	-	-	-	5,596
Saranam House Gift Aid	-	-	-	899
Newcastle Reformed Synagogue	-	-	-	800
Ponteland Methodist Church	-	-	-	100
Agape	10	-	10	400
The Hub	1,200	-	1,200	-
Other grants and donations	1,328	-	1,328	5,528
	<u>184,404</u>	<u>-</u>	<u>184,404</u>	<u>170,251</u>
7 Charitable services				
Rental income	10,126	-	10,126	13,274
Warm spaces	-	-	-	500
Lunch Bunch	-	1,000	1,000	890
Parents and toddlers subscriptions	-	56	56	167
	<u>10,126</u>	<u>1,056</u>	<u>11,182</u>	<u>14,831</u>
8 Income from investments				
Bank interest	1,698	-	1,698	1,617
	<u>1,698</u>	<u>-</u>	<u>1,698</u>	<u>1,617</u>

Income was £197,284 (2023: £186,699) of which £196,228 was unrestricted or designated (2023: £185,809) and £1,056 was restricted (2023: £890)

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Restated Total 2023 £
9 Charitable activities				
<u>Wages, Salaries, Pensions and NI</u>				
Salary costs	99,087	-	99,087	61,767
Superannuation and pensions	12,478	-	12,478	5,594
Staff expenses	958	-	958	-
<u>Mission</u>				
Lunch Bunch	-	1,826	1,826	1,736
Saranam	-	-	-	2,067
Parent and Toddler Group	-	140	140	-
Others (Mission)	357	-	357	3,752
<u>Ministry</u>				
Agape	500	-	500	3,509
Events	363	-	363	261
Friendship group	224	-	224	279
Worship	165	-	165	90
Licenses and membership	2,534	-	2,534	2,567
Young church	2,396	-	2,396	983
Other ministry	974	-	974	1,647
Pulpit supply and external speakers	150	-	150	-
<u>The Hub</u>				
Rights Service staff costs	13,091	-	13,091	10,514
Conference fees training and travel	231	-	231	57
Project expenses (hub)	2,873	-	2,873	1,753
Homeless emergency funds (Hub)	500	-	500	800
Administration (Hub)	319	-	319	349
<u>Donations and Grants</u>				
Mission Giving - donations	16,486	-	16,486	15,486
Thank Offering - donations	10,800	-	10,800	-
<u>Administration</u>				
Consumables	-	-	-	341
Church cleaning	5,738	-	5,738	3,521
Cleaning supplies	216	-	216	178
Office supplies and equipment	1,069	-	1,069	1,379
Other admin	2,754	-	2,754	1,887
Balance carried forward	<u>174,263</u>	<u>1,966</u>	<u>176,229</u>	<u>120,517</u>

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
9 Charitable activities (continued)				
Balance brought forward	174,263	1,966	176,229	120,517
<u>Premises</u>				
Manse	2,178	-	2,178	2,641
Technology	1,046	-	1,046	588
Repairs and renewals	75,779	-	75,779	9,676
Depreciation	2,945	-	2,945	2,945
<u>Utilities and insurance</u>				
Electricity	3,945	-	3,945	3,809
Gas	13,887	-	13,887	11,708
Telecoms	1,166	-	1,166	1,165
Council Tax and water	2,319	-	2,319	110
Insurance	7,536	-	7,536	7,320
TV Licence	175	-	175	159
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	750	-	750	750
	<u>285,989</u>	<u>1,966</u>	<u>287,955</u>	<u>161,388</u>

Expenditure on charitable activities was £287,955 (2023: £168,932) of which £285,989 was unrestricted or designated (2023: £167,196) and £1,966 was restricted (2023: £1,736).

10 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts for the Church and The Hub	750	750
	<u>750</u>	<u>750</u>

There were no other fees paid to the examiner (2023: £nil).

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

	2024 £	2023 £
Gross wages and employer's National Insurance	99,087	61,767
Employer's and employee's pension costs	12,478	5,594
	<u>111,565</u>	<u>67,361</u>

No employee received remuneration above £60,000 (2023: £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. (2023: £36,933).

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

12 Staff numbers

The average monthly head count was 4.8 staff (2023: 4.8 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Charitable activities	2.4	2.4
	2.4	2.4

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 £12,478 (2023: £5,594). There was £ nil outstanding as at 31 December 2024 (2023: £ nil).

The Baptist Union Benefit scheme relating to pension deficit and cessation events has a current liability of £1 per month.

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 2024

	Freehold land and buildings £	Plant and machinery £	Office equipment £	Total £
16 Tangible fixed assets				
Cost				
Balance brought forward	819,762	188,855	24,604	1,033,221
Additions	-	1,060	-	1,060
Disposals	-	-	-	-
Balance carried forward	819,762	189,915	24,604	1,034,281
Depreciation				
Basis	No	SL	SL	
Rate	depreciation	25%	25%	
Balance brought forward	-	177,869	24,604	202,473
Depreciation charge for year	-	2,945	-	2,945
Disposals	-	-	-	-
Balance carried forward	-	180,814	24,604	205,418
Net book value				
Brought forward	819,762	10,986	-	830,748
Carried forward	819,762	9,101	-	828,863
17 Debtors and prepayments (receivable within 1 year)		2024 £	2023 £	
HMRC Gift Aid		5,792	6,094	
		5,792	6,094	
18 Cash at bank and in hand		2024 £	2023 £	
Bank account and cash in hand		133,731	211,997	
Bank account and cash in hand (The Hub)		6,909	17,127	
		140,640	229,124	
19 Creditors and accruals (payable within 1 year)		2024 £	Restated 2023 £	
Accruals and deferred income				
Accountancy and Independent Examination		750	750	
		750	750	

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

20 Grant making

Purpose for which grants made	Grants to Institutions £	Grants to Individuals £	Total £
Mission Giving	10,986	5,500	16,486
Thank Offering	10,800	-	10,800
	<u>21,786</u>	<u>5,500</u>	<u>27,286</u>

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
Freedom from Torture	Thank Offering	2,700
Mercy Ships	Thank Offering	2,700
Barnabus	Thank Offering	2,700
West End Refugee Service	Thank Offering	2,700
	Total Grants to Institutions	<u>21,786</u>
	Other grants	5,500
		<u>27,286</u>

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 £
Unrestricted funds					
The Hub	17,126	1,200	(17,014)	5,596	6,908
Baptist Church	1,042,398	187,049	(268,475)	(3,811)	957,161
Designated funds					
Refugee Support Funds	6,296	7,969	-	(5,596)	8,669
Agape	(403)	10	(500)	2,700	1,807
Totals	<u>1,065,417</u>	<u>196,228</u>	<u>(285,989)</u>	<u>(1,111)</u>	<u>974,545</u>

Purpose of unrestricted funds

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

(Including The Hub)

For the year ended 31 December 2024

Analysis of movement in restricted funds

Purpose of main restricted funds

Provision of meals and activities for school children during school holidays who were eligible for free school meals.

Amount
£

Between Refugee Support Funds and The Hub.	Internal donation to The Hub Wrights Service.	5,596
Between church general funds and Agape	Internal transfer 1/5 to Agape from Thank Offering 2024	2,700
Between church general funds and restricted funds	Deficit on restricted funds covered by church general funds	1,111

As at 31 December 2024, the charity had no capital commitments (2023 -£nil).

Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £
828,863	-	-	828,863
130,164	10,476	-	140,640
5,042	-	-	5,042
964,069	10,476	-	974,545

WESTGATE BAPTIST CHURCH, NEWCASTLE UPON TYNE

(Including The Hub)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2024

25 Analysis of net assets between funds continued

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	830,748	-	-	830,748
Cash at bank and in hand	223,432	5,893	(201)	229,124
Other net current assets/(liabilities)	5,344	-	-	5,344
	<u>1,059,524</u>	<u>5,893</u>	<u>(201)</u>	<u>1,065,216</u>

26 Reason for restatement

A prior year adjustment has been made to the financial statements for the year ended 31 December 2023.

The adjustment arises as the Thank Offering belonging to 2022 and paid in 2023 was identified in error as additional Thank Offering for 2023.

	Total 2023 £
Total funds as previously stated	1,057,672
Add back Thank Offering belonging to prior year	7,544
Restated total for the year ended 31 December 2023	<u>1,065,216</u>