

# WHITTLESEY BAPTIST CHURCH

England & Wales · Charity number 1144576

## Details

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**Other names** WBC

**Status** Registered

**Legal form** Other

**Registered** 2011-11-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 32 Gracious Street  
Whittlesey  
Peterborough  
PE7 1AR

**Phone** 01733 202236

**Email** [info@whittleseybaptist.org.uk](mailto:info@whittleseybaptist.org.uk)

**Website** [www.whittleseybaptist.org.uk](http://www.whittleseybaptist.org.uk)

## Activities

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**Objects:** THE PRINCIPAL OBJECT OF THE CHARITY IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO BAPTIST PRINCIPLES AND IN ACCORDANCE WITH THE BASIS OF FAITH AS STATED IN SCHEDULE 1. THE CHARITY MAY ALSO CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** The primary activity of the Church is to maintain the work of proclaiming the Gospel of Jesus Christ in the area, together with the care of the members of the church and congregation.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£100,715	£97,692	-	-
2024-03-31	£110,392	£102,230	-	-
2023-03-31	£104,632	£97,173	-	-
2022-03-31	£99,355	£90,968	-	-
2021-03-31	£102,742	£81,325	-	-

## Trustees

Name	Role	Appointed
<b>Rev Paul Ian Kosciecha</b>	Chair	2016-09-01
Douglas Joseph King		2022-12-07
Geoffrey Sayer		2021-04-01
Jamie Johnson		2019-11-04
Jonathan Wicks		2025-05-14
RAYMOND JOHN BAXTER		2024-11-13
Robert David Busby		2019-11-04
Stephen James Philpott		2016-07-01

**WHITTLESEY BAPTIST CHURCH**

England & Wales - Charity number 1144576

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# Accounts

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# **WHITTLESEY BAPTIST CHURCH**

**32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire**

**Charity No. 1144576**

## **Financial Statements**

**for the year ended**

**31 March 2025**

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# Whittlesey Baptist Church

## Legal and Administrative Information

<b>Address</b>	32 Gracious Street Whittlesey Peterborough Cambridgeshire PE7 1AR
<b>Correspondence Address</b>	G Sayer 44 Bellmans Road Whittlesey Peterborough PE7 1TY
<b>Trustees</b>	P Kosciecha [Pastor] G Sayer [Elder] S Philpott [Elder] D J King (Elder) J Wicks Appointed June 2025 R Busby [Deacon] J Johnson [Deacon] R Baxter [Deacon] Appointed December 2024
<b>Bankers</b>	National Westminster Bank plc 2 Market Street Whittlesey Peterborough PE7 1BE  CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent Examiner</b>	C J Dyke C J Dyke & Company Chartered Accountants The Old Police Station Priory Road St Ives PE27 5BB

# **Report of The Trustees of Whittlesey Baptist Church for the year ended to 31 March 2025**

The Trustees of Whittlesey Baptist Church, Cambridgeshire, have pleasure in presenting their Annual Report for the year ended 31 March 2025. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

## **Constitution**

The Church was set up by trust dated 1769 and is governed at present by Rules formulated in 1977 and adopted by the Trustees on 20 July 2011. The Church was registered with the Charity Commission on 8 November 2011.

There are no specific restrictions contained in the governing document which limit its activities or any specific investment powers given to the Trustees.

## **Trustees**

The Trustees named on page 3 have served throughout the period unless otherwise stated. The Trustees are the Deacons and Elders. The Trustees are responsible for the control and management of the Church and are appointed by the members of the Church. No Trustee has a beneficial interest in the Charity.

## **Objectives and Organisation**

The Church is an independent local Free Church holding to Baptist doctrine and its main purpose is to proclaim the Gospel of Jesus Christ to those in the neighbourhood where it is situated.

At the year end there were two employees, the Pastor and a cleaner. There are three unpaid Elders, Geoff Sayer, Doug King and Steve Philpott. Our Elders are responsible for the spiritual leadership of the Church. The remaining Trustees are Deacons of the Church.

## **Affiliations**

The Church is a participating church of Grace Baptist Mission.

## **Review of the Activities**

The primary activity of the Church is to maintain the work of proclaiming the Gospel of Jesus Christ in the area, together with the care of the members of the Church and congregation.

## **Whittlesey Baptist Church**

The work amongst all age groups has continued, with provision in many activities for the attendance of those with no other connection with the Church. This is particularly relevant in relation to our activities for young people on week nights

Other monies are given specifically for various Christian charities which are then passed over. During the year these amounted to £1,865.

### **Reserves Policy**

Our policy is to build and maintain a margin of funds to cover about 3 to 6 months of expenditure. The combined reserves held at the Balance Sheet date show that the Charity currently has sufficient funds to cover 6 months [£40,000] of overall expenditure.

### **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed both financial and reputational. Issues considered are the segregation of duties in the handling of offerings and finance generally, the regular review of the premises for Health and Safety purposes and the provision of a Child Protection Policy. All our staff and volunteers who work with children and young people have cleared a DBS check.

### **Statement of Trustees' Responsibilities in Respect of the Accounts**

The Charity's Trustees are responsible for preparing Financial Statements for each financial year that give a true and fair view of the Charity's incoming resources and application of resources during the period and of its state of affairs at the end of the period. In preparing the Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 1993. 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.

### **Approval**

This report was approved by the Trustees on 4<sup>h</sup> June 2025 and signed on their behalf.

**G L Abblitt**  
**Treasurer**

## **Independent Examiner's Report to the Trustees of Whittlesey Baptist Church**

I report on the Accounts of the Church for the period ended 31 March 2025, which are set out on pages 7 to 11.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees consider that an audit is not required for this period [under Section 43(2) of the Charities Act 1993 (the Act), as amended by Section 28 of the Charities Act 2006] and that an independent examination is needed.

It is my responsibility to:

- examine the Accounts [under section 43 of the Act, as amended];
- follow the procedures laid down in the General Directions given by the Charity Commission [under section 43(7)(b) of the Act, as amended] and;
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and comparisons 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 I do not express an audit opinion on the Accounts.

### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept [in accordance with section 41 of the Act]; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**C J Dyke**  
**C J Dyke & Company**  
**Chartered Accountants**  
**The Old Police Station**  
**Priory Road**  
**St Ives**  
**PE27 5BB**

**22 January 2026**

## Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year 2024 £
<b><u>Income resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income		94305	5509	99814	100301
Investment Income		673	228	901	672
<b>Incoming resources from charitable activities</b>					
		0	0	0	0
<b>Total incoming resources</b>		94978	5737	100715	100973
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
Governance costs		91429	6263	97692	99326
		0	0	0	0
<b>Total resources expended</b>		91429	6263	97692	99326
<b>Net movement in funds</b>		3549	-526	3023	1647
<b>Total funds brought forward 1 April 2024</b>		49261	22224	71485	47614
<b><u>Total funds carried forward 31 March 2025</u></b>		52810	21698	74508	49261

## **Statement of Financial Activities for the year ended 31 March 2025**

	Notes	2025 £	2024 £
<b><u>Current Assets</u></b>			
Debtors		0	0
Cash at bank and in hand		74508	71485
		<u>74508</u>	<u>71485</u>
<b><u>Total current assets</u></b>			
Creditors		0	0
		<u>0</u>	<u>0</u>
<b>Net Assets</b>		<u>74508</u>	<u>71485</u>
 <b><u>Funds of the charity</u></b>			
Unrestricted Funds	2	52810	49261
Restricted Funds	3	21698	22224
		<u>74508</u>	<u>71485</u>
<b><u>Total Funds</u></b>		<u>74508</u>	<u>71485</u>

Approved by the trustees on 4th June 2025 and signed on their behalf by

G L Abblitt (Treasurer)

## **Notes to the Financial Statements for the year ended 31 March 2025**

### **1. Accounting Policies**

#### **Accounting Convention**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### **Statement of Recommended Practice – Accounting and Reporting by Charities**

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

#### **Cashflow**

The Financial Statements do not include a cashflow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cashflow Statements".

#### **Income**

Income is accounted for on a receivable basis and allocated to unrestricted funds and restricted funds as appropriate. Where income is due to the Grace Baptist Mission at the period end, this is accrued.

#### **Legacies Received**

Legacies received are credited to the Statement of Financial Activities on a receivable basis. Where a payment is received or notified as receivable after the accounting year end, and it has clearly been agreed by the personal representatives prior to the period end, then it is accrued in the Statement of Financial Activities and the Balance Sheet.

#### **Expenses**

Resources expended are recognised as a liability when the Church is committed to the expenditure.

#### **Tangible Assets**

All capital items are recorded at cost. They consist of chairs, tables, organ, pianos, kitchen equipment, toys and the public address system. All tangible assets are written off in the year of purchase.

### **Freehold Premises**

The Church is the beneficial owner subject to relevant Trusts of the following properties:

- the Chapel and Hall premises at 32 Gracious Street, Whittlesey;
- the House at 32 Gracious Street, Whittlesey

the legal title to which is held by the Trustees of those Trust Deeds currently the East Midlands Association of Grace Baptist Churches Ltd.

### **Pension Costs**

Contributions to the employees' individual pension schemes are charged to expenditure in the year in which they are due.

### **Related Party Disclosures**

Donations from Trustees and their related parties, amounted to £26,050 during the year.

**Statement of Financial Activities for the year ended 31 March 2025**

	<b>Balance 1 April 2024</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2025</b>
<b>2 Unrestricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	49261	94978	91429	52810
Designated Fund	22224	5737	6263	21698
	<u>71485</u>	<u>100715</u>	<u>97692</u>	<u>74508</u>

	<b>Balance 1 April 2024</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2025</b>
<b>3 Restricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Hardship Fund	2328	19	1063	1284
Building Fund	1723	154		1877
Rent Fund	18173	5564	5200	18537
	<u>22224</u>	<u>5737</u>	<u>6263</u>	<u>21698</u>

**Related party transactions**

No trustees received expenses for attendance at meetings. No other transactions were carried out with any related parties during the period ended 31 March 2025

<b>4 Staff costs</b>	<b>2025 Number</b>	<b>2024 Number</b>
Average number of full-time equivalent employees during the year	2	2

**WHITTLESEY BAPTIST CHURCH**

England & Wales - Charity number 1144576

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# Accounts

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# **WHITTLESEY BAPTIST CHURCH**

**32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire**

**Charity No. 1144576**

## **Financial Statements**

**for the year ended**

**31 March 2024**

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## **Objectives and Organisation**

The Church is an independent local Free Church holding to Baptist doctrines and its main purpose is to proclaim the Gospel of Jesus Christ to those in the neighbourhood where it is situated.

At the year end there were two employees, the Pastor and a cleaner. There are three unpaid Elders, Geoff Sayer, Doug King and Steve Philpott. Our Elders are responsible for the spiritual leadership of the Church. The remaining Trustees are Deacons of the Church.

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### **Reserves Policy**

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The Trustees have reviewed the major risks to which the Charity is exposed both financial and reputational. Issues considered are the segregation of duties in the handling of offerings and finance generally, the regular review of the premises for Health and Safety purposes and the provision of a Child Protection Policy. All our staff and volunteers who work with children and young people have cleared a DBS check.

### **Statement of Trustees' Responsibilities in Respect of the Accounts**

The Charity's Trustees are responsible for preparing Financial Statements for each financial year that give a true and fair view of the Charity's incoming resources and application of resources during the period and of its state of affairs at the end of the period. In preparing the Financial Statements, the Trustees are required to:

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### **Approval**

This report was approved by the Trustees on 4<sup>h</sup> June 2024 and signed on their behalf.

**G L Abblitt**  
Treasurer

## **Independent Examiner's Report to the Trustees of Whittlesey Baptist Church**

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### **Respective Responsibilities of Trustees and Examiner**

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### **Basis of Independent Examiner's Statement**

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### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept [in accordance with section 41 of the Act]; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**C J Dyke  
C J Dyke & Company  
Chartered Accountants  
The Old Police Station  
Priory Road  
St Ives  
PE27 5BB**

*25 January 2024*

## Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year 2023 £
<b><u>Income resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income		100385	9119	109504	104582
Investment Income		588	300	888	50
<b>Incoming resources from charitable activities</b>		0	0	0	0
<b>Total incoming resources</b>		100973	9419	110392	104632
<b><u>Resources expended</u></b>					
Charitable activities		99326	2904	102230	97173
Governance costs		0		0	0
<b>Total resources expended</b>		99326	2904	102230	97173
<b><u>Net movement in funds</u></b>					
		1647	6515	8162	7459
<b>Total funds brought forward 1 April 2023</b>		47614	15709	63323	55863
<b><u>Total funds carried forward 31 March 2024</u></b>		49261	22224	71485	63322

## Statement of Financial Activities for the year ended 31 March 2024

	Notes	2024 £		2023 £
<b><u>Current Assets</u></b>				
Debtors		0		0
Cash at bank and in hand		71485		63322
		71485		63322
<b><u>Total current assets</u></b>				
Creditors		0		0
		0		0
<b>Net Assets</b>				
		71485		63322
 <b><u>Funds of the charity</u></b>				
Unrestricted Funds	2	49261		47613
Restricted Funds	3	22224		15709
		49261		15709
<b><u>Total Funds</u></b>				
		71485		63322

Approved by the trustees on 4th June 2024 and signed on their behalf by

G L Abblitt (Treasurer)

## **Notes to the Financial Statements for the year ended 31 March 2024**

### **1. Accounting Policies**

#### **Accounting Convention**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### **Statement of Recommended Practice – Accounting and Reporting by Charities**

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#### **Cashflow**

The Financial Statements do not include a cashflow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cashflow Statements".

#### **Income**

Income is accounted for on a receivable basis and allocated to unrestricted funds and restricted funds as appropriate. Where income is due to the Grace Baptist Mission at the period end, this is accrued.

#### **Legacies Received**

Legacies received are credited to the Statement of Financial Activities on a receivable basis. Where a payment is received or notified as receivable after the accounting year end, and it has clearly been agreed by the personal representatives prior to the period end, then it is accrued in the Statement of Financial Activities and the Balance Sheet.

#### **Expenses**

Resources expended are recognised as a liability when the Church is committed to the expenditure.

#### **Tangible Assets**

All capital items are recorded at cost. They consist of chairs, tables, organ, pianos, kitchen equipment, toys and the public address system. All tangible assets are written off in the year of purchase.

### **Freehold Premises**

The Church is the beneficial owner subject to relevant Trusts of the following properties:

- the Chapel and Hall premises at 32 Gracious Street, Whittlesey;
- the House at 32 Gracious Street, Whittlesey

the legal title to which is held by the Trustees of those Trust Deeds currently the East Midlands Association of Grace Baptist Churches Ltd.

### **Pension Costs**

Contributions to the employees' individual pension schemes are charged to expenditure in the year in which they are due.

### **Related Party Disclosures**

Donations from Trustees and their related parties, amounted to £26,050 during the year.

Statement of Financial Activities for the year ended 31 March 2024

	Balance 1 April 2023	Incoming resources	Outgoing resources	Balance 31 March 2024
<b>2 Unrestricted Funds</b>	£	£	£	£
General Fund	47614	100973	99326	49261
Designated Fund	15709	9419	2904	22224
	<u>63323</u>	<u>110392</u>	<u>102230</u>	<u>71485</u>

	Balance 1 April 2023	Incoming resources	Outgoing resources	Balance 31 March 2024
<b>3 Restricted Funds</b>	£	£	£	£
Building Fund	0	1723	0	1723
Hardship Fund	3075	333	1080	2328
Sundry Grant Fund	0	0	0	0
Rent Fund	12634	7363	1824	18173
	<u>15709</u>	<u>9419</u>	<u>2904</u>	<u>22224</u>

**Related party transactions**

No trustees received expenses for attendance at meetings. No other transactions were carried out with any related parties during the period ended 31 March 2024

<b>4 Staff costs</b>	2024 Number	2023 Number
Average number of full-time equivalent employees during the year	2	2

**WHITTLESEY BAPTIST CHURCH**

England & Wales - Charity number 1144576

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# Accounts

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# **WHITTLESEY BAPTIST CHURCH**

**32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire**

**Charity No. 1144576**

## **Financial Statements**

**for the year ended**

**31 March 2023**

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<b>Independent Examiner</b>	C J Dyke C J Dyke & Company Chartered Accountants The Old Police Station Priory Road St Ives PE27 5BB

# **Report of The Trustees of Whittlesey Baptist Church for the year ended to 31 March 2023**

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## **Objectives and Organisation**

The Church is an independent local Free Church holding to Baptist doctrine and its main purpose is to proclaim the Gospel of Jesus Christ to those in the neighbourhood where it is situated.

At the year end there were two employees, the Pastor and a cleaner. There are three unpaid Elders, Geoff Sayer, Doug King and Steve Philpott. Our Elders are responsible for the spiritual leadership of the Church. The remaining Trustees are Deacons of the Church.

## **Affiliations**

The Church is a member of the Association of Grace Baptist Churches [West Anglia] and a participating church of Grace Baptist Mission.

## **Review of the Activities**

The primary activity of the Church is to maintain the work of proclaiming the Gospel of Jesus Christ in the area, together with the care of the members of the Church and congregation.

## **Whittlesey Baptist Church**

The work amongst all age groups has continued, with provision in many activities for the attendance of those with no other connection with the Church. This is particularly relevant in relation to our activities for young people on week nights

Other monies are given specifically for various Christian charities which are then passed over. During the year these amounted to £1,505.

### **Reserves Policy**

Our policy is to build and maintain a margin of funds to cover about 3 to 6 months of expenditure. The combined reserves held at the Balance Sheet date show that the Charity currently has sufficient funds to cover 6 months [£40,000] of overall expenditure.

### **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed both financial and reputational. Issues considered are the segregation of duties in the handling of offerings and finance generally, the regular review of the premises for Health and Safety purposes and the provision of a Child Protection Policy. All our staff and volunteers who work with children and young people have cleared a DBS check.

### **Statement of Trustees' Responsibilities in Respect of the Accounts**

The Charity's Trustees are responsible for preparing Financial Statements for each financial year that give a true and fair view of the Charity's incoming resources and application of resources during the period and of its state of affairs at the end of the period. In preparing the Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 1993. 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.

### **Approval**

This report was approved by the Trustees on 6<sup>th</sup> June 2023 and signed on their behalf.

**G L Abblitt**  
**Treasurer**

## **Independent Examiner's Report to the Trustees of Whittlesey Baptist Church**

I report on the Accounts of the Church for the period ended 31 March 2023, which are set out on pages 7 to 11.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees consider that an audit is not required for this period [under Section 43(2) of the Charities Act 1993 (the Act), as amended by Section 28 of the Charities Act 2006] and that an independent examination is needed.

It is my responsibility to:

- examine the Accounts [under section 43 of the Act, as amended];
- follow the procedures laid down in the General Directions given by the Charity Commission [under section 43(7)(b) of the Act, as amended] and;
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and comparisons 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 I do not express an audit opinion on the Accounts.

### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept [in accordance with section 41 of the Act]; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**C J Dyke  
C J Dyke & Company  
Chartered Accountants  
The Old Police Station  
Priory Road  
St Ives  
PE27 5BB**

5 January 2024

## Statement of Financial Activities for the year ended 31 March 2023

Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year 2022 £
<b><u>Income resources</u></b>				
<b>Incoming resources from generated funds</b>				
Voluntary Income	95257	9325	104582	99353
Investment Income	50	0	50	2
<b>Incoming resources from charitable activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total incoming resources</b>	<b>95307</b>	<b>9325</b>	<b>104632</b>	<b>99355</b>
<b><u>Resources expended</u></b>				
<b>Charitable activities</b>	<b>94002</b>	<b>3171</b>	<b>97173</b>	<b>88722</b>
<b>Governance costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2246</b>
<b>Total resources expended</b>	<b>94002</b>	<b>3171</b>	<b>97173</b>	<b>90968</b>
<b><u>Net movement in funds</u></b>	<b>1305</b>	<b>6154</b>	<b>7459</b>	<b>8387</b>
<b>Total funds brought forward 1 April 2022</b>	<b>46308</b>	<b>9555</b>	<b>55863</b>	<b>47476</b>
<b><u>Total funds carried forward 31 March 2023</u></b>	<b>47613</b>	<b>15709</b>	<b>63322</b>	<b>55863</b>

## **Statement of Financial Activities for the year ended 31 March 2023**

	Notes	2023 £	2022 £
<b><u>Current Assets</u></b>			
Debtors		0	0
Cash at bank and in hand		63322	55863
		<hr/>	<hr/>
		63322	55863
<b><u>Total current assets</u></b>			
Creditors		0	0
		<hr/>	<hr/>
<b>Net Assets</b>		63322	55863
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted Funds	2	47613	46308
Restricted Funds	3	15709	9555
		<hr/>	<hr/>
<b><u>Total Funds</u></b>		63322	55863
		<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on 6th June 2023 and signed on their behalf by

G L Abblitt (Treasurer)

## **Notes to the Financial Statements for the year ended 31 March 2023**

### **1. Accounting Policies**

#### **Accounting Convention**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### **Statement of Recommended Practice – Accounting and Reporting by Charities**

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

#### **Cashflow**

The Financial Statements do not include a cashflow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cashflow Statements".

#### **Income**

Income is accounted for on a receivable basis and allocated to unrestricted funds and restricted funds as appropriate. Where income is due to the Grace Baptist Mission at the period end, this is accrued.

#### **Legacies Received**

Legacies received are credited to the Statement of Financial Activities on a receivable basis. Where a payment is received or notified as receivable after the accounting year end, and it has clearly been agreed by the personal representatives prior to the period end, then it is accrued in the Statement of Financial Activities and the Balance Sheet.

#### **Expenses**

Resources expended are recognised as a liability when the Church is committed to the expenditure.

#### **Tangible Assets**

All capital items are recorded at cost. They consist of chairs, tables, organ, pianos, kitchen equipment, toys and the public address system. All tangible assets are written off in the year of purchase.

### **Freehold Premises**

The Church is the beneficial owner subject to relevant Trusts of the following properties:

- the Chapel and Hall premises at 32 Gracious Street, Whittlesey;
- the House at 32 Gracious Street, Whittlesey

the legal title to which is held by the Trustees of those Trust Deeds currently the East Midlands Association of Grace Baptist Churches Ltd.

### **Pension Costs**

Contributions to the employees' individual pension schemes are charged to expenditure in the year in which they are due.

### **Related Party Disclosures**

Donations from Trustees and their related parties, amounted to £23,460 during the year.

**Statement of Financial Activities for the year ended 31 March 2023**

	Balance 1 April 2022	Incoming resources	Outgoing resources	Balance 31 March 2023
<b>2 Unrestricted Funds</b>	£	£	£	£
General Fund	46308	95307	94002	47613
Designated Fund	9555	9325	3171	15709
	<u>55863</u>	<u>104632</u>	<u>97173</u>	<u>63322</u>

	Balance 1 April 2022	Incoming resources	Outgoing resources	Balance 31 March 2023
<b>3 Restricted Funds</b>	£	£	£	£
Building Fund	0	0	0	0
Hardship Fund	0	3075	0	3075
Sundry Grant Fund	1671	0	1671	0
Rent Fund	7884	6250	1500	12634
	<u>9555</u>	<u>9325</u>	<u>3171</u>	<u>15709</u>

**Related party transactions**

No trustees received expenses for attendance at meetings. No other transactions were carried out with any related parties during the period ended 31 March 2023

<b>4 Staff costs</b>	<b>2023 Number</b>	<b>2022 Number</b>
Average number of full-time equivalent employees during the year	2	2

**WHITTLESEY BAPTIST CHURCH**

England & Wales - Charity number 1144576

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# Accounts

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# **WHITTLESEY BAPTIST CHURCH**

**32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire**

**Charity No. 1144576**

## **Financial Statements**

**for the year ended**

**31 March 2022**

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# Whittlesey Baptist Church

## Legal and Administrative Information

<b>Address</b>	32 Gracious Street Whittlesey Peterborough Cambridgeshire PE7 1AR
<b>Correspondence Address</b>	G Sayer 44 Bellmans Road Whittlesey Peterborough PE7 1TY
<b>Trustees</b>	P Kosciecha [Pastor] G Sayer [Elder] S Philpott [Elder] D J King (Elder) appointed 7 <sup>th</sup> December 2022 A M Gray [Deacon] R Busby [Deacon] J Johnson [Deacon]
<b>Bankers</b>	National Westminster Bank plc 2 Market Street Whittlesey Peterborough PE7 1BE  CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent Examiner</b>	C J Dyke C J Dyke & Company Chartered Accountants The Old Police Station Priory Road St Ives PE27 5BB

# **Report of The Trustees of Whittlesey Baptist Church for the year ended to 31 March 2022**

The Trustees of Whittlesey Baptist Church, Cambridgeshire, have pleasure in presenting their Annual Report for the year ended 31 March 2022. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

## **Constitution**

The Church was set up by trust dated 1769 and is governed at present by Rules formulated in 1977 and adopted by the Trustees on 20 July 2011. The Church was registered with the Charity Commission on 8 November 2011.

There are no specific restrictions contained in the governing document which limit its activities or any specific investment powers given to the Trustees.

## **Trustees**

The Trustees named on page 3 have served throughout the period unless otherwise stated. The Trustees are the Deacons and Elders. The Trustees are responsible for the control and management of the Church and are appointed by the members of the Church. No Trustee has a beneficial interest in the Charity.

## **Objectives and Organisation**

The Church is an independent local Free Church holding to Baptist doctrines and its main purpose is to proclaim the Gospel of Jesus Christ to those in the neighbourhood where it is situated.

At the year end there were two employees, the Pastor and a cleaner. There were two unpaid Elders, Geoff Sayer, and Steve Philpott. Our Elders are responsible for the spiritual leadership of the Church. The remaining Trustees are Deacons of the Church.

## **Affiliations**

The Church is a member of the Association of Grace Baptist Churches [West Anglia] and a participating church of Grace Baptist Mission.

## **Review of the Activities**

The primary activity of the Church is to maintain the work of proclaiming the Gospel of Jesus Christ in the area, together with the care of the members of the Church and congregation.

## **Whittlesey Baptist Church**

The work amongst all age groups has continued, with provision in many activities for the attendance of those with no other connection with the Church. This is particularly relevant in relation to our activities for young people on week nights

Other monies are given specifically for various Christian charities which are then passed over. During the year these amounted to £2,743.

### **Reserves Policy**

Our policy is to build and maintain a margin of funds to cover about 3 to 6 months of expenditure. The combined reserves held at the Balance Sheet date show that the Charity currently has sufficient funds to cover 6 months [£40,000] of overall expenditure.

### **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed both financial and reputational. Issues considered are the segregation of duties in the handling of offerings and finance generally, the regular review of the premises for Health and Safety purposes and the provision of a Child Protection Policy. All our staff and volunteers who work with children and young people have cleared a DBS check.

### **Statement of Trustees' Responsibilities in Respect of the Accounts**

The Charity's Trustees are responsible for preparing Financial Statements for each financial year that give a true and fair view of the Charity's incoming resources and application of resources during the period and of its state of affairs at the end of the period. In preparing the Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 1993. 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.

### **Approval**

This report was approved by the Trustees on 14<sup>th</sup> July 2022 and signed on their behalf.

**G L Abblitt**  
**Treasurer**

## **Examiner's Report to the Trustees of Whittlesey Baptist Church**

I report on the Accounts of the Church for the period ended 31 March 2022, which are set out on pages 7 to 11.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees consider that an audit is not required for this period [under Section 43(2) of the Charities Act 1993 (the Act), as amended by Section 28 of the Charities Act 2006] and that an independent examination is needed.

It is my responsibility to:

- examine the Accounts [under section 43 of the Act, as amended];
- follow the procedures laid down in the General Directions given by the Charity Commission [under section 43(7)(b) of the Act, as amended] and;
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and comparisons 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 I do not express an audit opinion on the Accounts.

### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept [in accordance with section 41 of the Act]; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**C J Dyke  
C J Dyke & Company  
Chartered Accountants  
The Old Police Station  
Priory Road  
St Ives  
PE27 5BB**

**21 January 2023**

## Statement of Financial Activities for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year 2021 £
<b><u>Income resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income		95353	4000	99353	102616
Investment Income		2	0	2	126
<b>Incoming resources from charitable activities</b>		0	0	0	0
<b>Total incoming resources</b>		95355	4000	99355	102742
<b><u>Resources expended</u></b>					
Charitable activities		88722	0	88722	81325
Governance costs		0	2246	2246	0
<b>Total resources expended</b>		88722	2246	90968	81325
<b><u>Net movement in funds</u></b>		6633	1754	8387	21417
<b>Total funds brought forward 1 April 2021</b>		39675	7801	47476	26065
<b><u>Total funds carried forward 31 March 2022</u></b>		46308	9555	55863	47482

## **Statement of Financial Activities for the year ended 31 March 2022**

	Notes	2022 £	2021 £
<b><u>Current Assets</u></b>			
Debtors		0	0
Cash at bank and in hand		55863	47482
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		55863	47482
Creditors		0	0
		<hr/>	<hr/>
<b>Net Assets</b>		55863	47482
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted Funds	2	46308	39675
Restricted Funds	3	9555	7807
		<hr/>	<hr/>
<b><u>Total Funds</u></b>		55863	47482
		<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on the 14 July 2022 and signed on their behalf by

G L Abblitt (Treasurer)

## **Notes to the Financial Statements for the year ended 31 March 2022**

### **1. Accounting Policies**

#### **Accounting Convention**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### **Statement of Recommended Practice – Accounting and Reporting by Charities**

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

#### **Cashflow**

The Financial Statements do not include a cashflow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cashflow Statements".

#### **Income**

Income is accounted for on a receivable basis and allocated to unrestricted funds and restricted funds as appropriate. Where income is due to the Grace Baptist Mission at the period end, this is accrued.

#### **Legacies Received**

Legacies received are credited to the Statement of Financial Activities on a receivable basis. Where a payment is received or notified as receivable after the accounting year end, and it has clearly been agreed by the personal representatives prior to the period end, then it is accrued in the Statement of Financial Activities and the Balance Sheet.

#### **Expenses**

Resources expended are recognised as a liability when the Church is committed to the expenditure.

#### **Tangible Assets**

All capital items are recorded at cost. They consist of chairs, tables, organ, pianos, kitchen equipment, toys and the public address system. All tangible assets are written off in the year of purchase.

## **Freehold Premises**

The Church is the beneficial owner subject to relevant Trusts of the following properties:

- the Chapel and Hall premises at 32 Gracious Street, Whittlesey;
- the House at 32 Gracious Street, Whittlesey

the legal title to which is held by the Trustees of those Trust Deeds currently the East Midlands Association of Grace Baptist Churches Ltd.

## **Pension Costs**

Contributions to the employees' individual pension schemes are charged to expenditure in the year in which they are due.

**Statement of Financial Activities for the year ended 31 March 2022**

	<b>Balance 1 April 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2022</b>
<b>2 Unrestricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	39675	95355	88722	46308
Designated Fund	7801	4000	2246	9555
	<u>47476</u>	<u>99355</u>	<u>90968</u>	<u>55863</u>

	<b>Balance 1 January 2021</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2022</b>
<b>3 Restricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building Fund	0	0	0	0
IT Replacement Fund	360	0	360	0
Sundry Grant Fund	2841	0	1170	1671
Rent Fund	4600	4000	716	7884
	<u>7801</u>	<u>4000</u>	<u>2246</u>	<u>9555</u>

**Related party transactions**

No trustees received expenses for attendance at meetings. No other transactions were carried out with any or related parties during the period ended 31 March 2022

<b>4 Staff costs</b>	<b>2022 Number</b>	<b>2021 Number</b>
Average number of full-time equivalent employees during the year	2	2

**WHITTLESEY BAPTIST CHURCH**

England & Wales - Charity number 1144576

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# Accounts

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# **WHITTLESEY BAPTIST CHURCH**

**32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire**

**Charity No. 1144576**

## **Financial Statements**

**for the year ended**

**31 March 2021**

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# Whittlesey Baptist Church

## Legal and Administrative Information

<b>Address</b>	32 Gracious Street Whittlesey Peterborough Cambridgeshire PE7 1AR
<b>Correspondence Address</b>	G L Abblitt 70 Mill Road Whittlesey Peterborough PE7 1SN
<b>Trustees</b>	P Kosciecha [Pastor] G Sayer [Elder] S Philpott [Elder] A M Gray [Deacon] J Wicks [Deacon] R Busby [Deacon] J Johnson [Deacon]
<b>Bankers</b>	National Westminster Bank plc 2 Market Street Whittlesey Peterborough PE7 1BE  CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent Examiner</b>	C J Dyke C J Dyke & Company Chartered Accountants The Old Police Station Priory Road St Ives PE27 5BB

## **Report of The Trustees of Whittlesey Baptist Church for the year ended to 31 March 2021**

The Trustees of Whittlesey Baptist Church, Cambridgeshire, have pleasure in presenting their first Annual Report for the year ended 31 March 2021. The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

### **Constitution**

The Church was set up by trust dated 1769 and is governed at present by Rules formulated in 1977 and adopted by the Trustees on 20 July 2011. The Church was registered with the Charity Commission on 8 November 2011.

There are no specific restrictions contained in the governing document which limit its activities or any specific investment powers given to the Trustees.

### **Trustees**

The Trustees named on page 3 have served throughout the period unless otherwise stated. The Trustees are the Deacons and Elders. The Trustees are responsible for the control and management of the Church and are appointed by the members of the Church. No Trustee has a beneficial interest in the Charity.

### **Objectives and Organisation**

The Church is an independent local Free Church holding to Baptist doctrines and its main purpose is to proclaim the Gospel of Jesus Christ to those in the neighbourhood where it is situated.

At the year end there were two employees, the Pastor and a cleaner. There are two unpaid Elders, Geoff Sayer and Steve Philpott. Our Elders are responsible for the spiritual leadership of the Church. The remaining Trustees are Deacons of the Church.

### **Affiliations**

The Church is a member of the Association of Grace Baptist Churches [West Anglia] and a participating church of Grace Baptist Mission.

### **Review of the Activities**

The primary activity of the Church is to maintain the work of proclaiming the Gospel of Jesus Christ in the area, together with the care of the members of the Church and congregation.

### **Whittlesey Baptist Church**

The work amongst all age groups has continued, with provision in many activities for the attendance of those with no other connection with the Church. This is particularly relevant in relation to our activities for young people on weeknights

Other monies are given specifically for various Christian charities which are then passed over. During the year these amounted to £2,110.

### **Reserves Policy**

Our policy is to build and maintain a margin of funds to cover about 3 to 6 months of expenditure. The combined reserves held at the Balance Sheet date show that the Charity currently has sufficient funds to cover 6 months [£40,000] of overall expenditure.

### **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed both financial and reputational. Issues considered are the segregation of duties in the handling of offerings and finance generally, the regular review of the premises for Health and Safety purposes and the provision of a Child Protection Policy. All our staff and volunteers who work with children and young people have cleared a DBS check.

### **Statement of Trustees' Responsibilities in Respect of the Accounts**

The Charity's Trustees are responsible for preparing Financial Statements for each financial year that give a true and fair view of the Charity's incoming resources and application of resources during the period and of its state of affairs at the end of the period. In preparing the Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the Financial Statements comply with the Charities Act 1993. 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.

### **Approval**

This report was approved by the Trustees on 14 July 2021 and signed on their behalf.

**G L Abblitt**  
Treasurer

## **Independent Examiner's Report to the Trustees of Whittlesey Baptist Church**

I report on the Accounts of the Church for the period ended 31 March 2021, which are set out on pages 7 to 11.

### **Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees consider that an audit is not required for this period [under Section 43(2) of the Charities Act 1993 (the Act), as amended by Section 28 of the Charities Act 2006] and that an independent examination is needed.

It is my responsibility to:

- examine the Accounts [under section 43 of the Act, as amended];
- follow the procedures laid down in the General Directions given by the Charity Commission [under section 43(7)(b) of the Act, as amended] and;
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and comparisons 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 I do not express an audit opinion on the Accounts.

### **Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept [in accordance with section 41 of the Act]; and
  - Accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



**C J Dyke  
C J Dyke & Company  
Chartered Accountants  
The Old Police Station  
Priory Road  
St Ives  
PE27 5BB**

**August 2021**

## Statement of Financial Activities for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Year 2020 £
<b><u>Income resources</u></b>					
<b>Incoming resources from generated funds</b>					
Voluntary Income		94925	7691	102616	94803
Investment Income		10	116	126	13
<b>Incoming resources from charitable activities</b>		0	0	0	0
<b>Total incoming resources</b>		94935	7807	102742	94816
<b><u>Resources expended</u></b>					
Charitable activities		81325	0	81325	105167
Governance costs		0	0	0	0
<b>Total resources expended</b>		81325	0	81325	105167
<b><u>Net movement in funds</u></b>		13610	7807	21417	-10351
<b>Total funds brought forward 1 April 2020</b>		26065	0	26065	36416
<b><u>Total funds carried forward 31 March 2021</u></b>		39675	7807	47482	26065

## Statement of Financial Activities for the year ended 31 March 2021

	Notes	2021 £	2020 £
<b><u>Current Assets</u></b>			
Debtors		0	0
Cash at bank and in hand		47482	33756
		<hr/>	<hr/>
<b><u>Total current assets</u></b>		47482	33756
Creditors		0	0
		<hr/>	<hr/>
<b>Net Assets</b>		47482	33756
		<hr/> <hr/>	<hr/> <hr/>
<b><u>Funds of the charity</u></b>			
Unrestricted Funds	2	39675	26065
Restricted Funds	3	7807	7691
		<hr/>	<hr/>
<b><u>Total Funds</u></b>		47482	33756
		<hr/> <hr/>	<hr/> <hr/>

Approved by the trustees on the 14 July 2021 and signed on their behalf by

G L Abblitt (Treasurer)

## **Notes to the Financial Statements for the year ended 31 March 2021**

### **1. Accounting Policies**

#### **Accounting Convention**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable accounting standards.

#### **Statement of Recommended Practice – Accounting and Reporting by Charities**

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice [SORP] "Accounting and Reporting by Charities" published in March 2005.

#### **Cashflow**

The Financial Statements do not include a cashflow statement because the Charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cashflow Statements".

#### **Income**

Income is accounted for on a receivable basis and allocated to unrestricted funds and restricted funds as appropriate. Where income is due to the Grace Baptist Mission at the period end, this is accrued.

#### **Legacies Received**

Legacies received are credited to the Statement of Financial Activities on a receivable basis. Where a payment is received or notified as receivable after the accounting year end, and it has clearly been agreed by the personal representatives prior to the period end, then it is accrued in the Statement of Financial Activities and the Balance Sheet.

#### **Expenses**

Resources expended are recognised as a liability when the Church is committed to the expenditure.

#### **Tangible Assets**

All capital items are recorded at cost. They consist of chairs, tables, organ, pianos, kitchen equipment, toys and the public address system. All tangible assets are written off in the year of purchase.

### **Freehold Premises**

The Church is the beneficial owner subject to relevant Trusts of the following properties:

- the Chapel and Hall premises at 32 Gracious Street, Whittlesey;
- the House at 32 Gracious Street, Whittlesey

the legal title to which is held by the Trustees of those Trust Deeds currently the East Midlands Association of Grace Baptist Churches Ltd.

### **Pension Costs**

Contributions to the employees' individual pension schemes are charged to expenditure in the year in which they are due.

**Statement of Financial Activities for the year ended 31 March 2021**

	<b>Balance 1 April 2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2021</b>
<b>2 Unrestricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General Fund	26065	94935	81325	39675
Designated Fund	7691	116	0	7807
	<u>33756</u>	<u>95051</u>	<u>81325</u>	<u>47482</u>

	<b>Balance 1 January 2020</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Balance 31 March 2021</b>
<b>3 Restricted Funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building Fund	0	0	0	0
IT Replacement Fund	250	116	0	366
Sundry Grant Fund	2841	0	0	2841
Rent Fund	4600	0	0	4600
	<u>7691</u>	<u>116</u>	<u>0</u>	<u>7807</u>

**Related part transactions**

No trustees received expenses for attendance at meetings. No other transactions were carried out with any or related parties during the period ended 31 March 2021

<b>4 Staff costs</b>	<b>2121 Number</b>	<b>2020 Number</b>
Average number of full-time equivalent employees during the year	2	2