

# **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**

#### **Address**

32 Gracious Street  
Whittlesey  
Peterborough  
Cambridgeshire  
PE7 1AR

#### **Correspondence Address**

G L Abblitt  
70 Mill Road  
Whittlesey  
Peterborough  
PE7 1SN

#### **Trustees**

P Kosciecha [Pastor]  
G Sayer [Elder]  
S Philpott [Elder]  
A M Gray [Deacon]  
J Wicks [Deacon]  
R Busby [Deacon]  
J Johnson [Deacon]

#### **Bankers**

National Westminster Bank plc  
2 Market Street  
Whittlesey  
Peterborough  
PE7 1BE

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

#### **Independent Examiner**

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>		<b>94935</b>	<b>7807</b>	<b>102742</b>	<b>94816</b>
<b><u>Resources expended</u></b>					
<b>Charitable activities</b>					
		81325	0	81325	105167
<b>Governance costs</b>					
		0	0	0	0
<b>Total resources expended</b>		<b>81325</b>	<b>0</b>	<b>81325</b>	<b>105167</b>
<b><u>Net movement in funds</u></b>		<b>13610</b>	<b>7807</b>	<b>21417</b>	<b>-10351</b>
<b>Total funds brought forward 1 April 2020</b>		<b>26065</b>	<b>0</b>	<b>26065</b>	<b>36416</b>
<b><u>Total funds carried forward 31 March 2021</u></b>		<b>39675</b>	<b>7807</b>	<b>47482</b>	<b>26065</b>

## **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
		<u>47482</u>	<u>33756</u>
<b><u>Total current assets</u></b>			
Creditors		0	0
		<u>0</u>	<u>0</u>
<b>Net Assets</b>		<u>47482</u>	<u>33756</u>
 <b><u>Funds of the charity</u></b>			
Unrestricted Funds	2	39675	26065
Restricted Funds	3	7807	7691
		<u>39675</u>	<u>26065</u>
		<u>7807</u>	<u>7691</u>
<b><u>Total Funds</u></b>		<u>47482</u>	<u>33756</u>

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

	Balance 1 April 2020	Incoming resources	Outgoing resources	Balance 31 March 2021
<b>2 Unrestricted Funds</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>

	Balance 1 January 2020	Incoming resources	Outgoing resources	Balance 31 March 2021
<b>3 Restricted Funds</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