

Westbury Park Ecumenical Partnership

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

Charity Number: 1173555

WESTBURY PARK ECUMENICAL PARTNERSHIP
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YEAR ENDED 31 DECEMBER 2020

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WESTBURY PARK ECUMENICAL PARTNERSHIP

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

Introduction

The Trustees have pleasure in presenting their Report and financial statements for the year ended 31 December 2020. The Trustees have adopted the provision of the Statement of Recommended Practice (FRS102 SORP) Accounting and Reporting by Charities' in preparing the Annual Report and financial statements for the charity.

Objectives and activities

The objects of the Charity are the advancement of Christian faith in the area of benefit in accordance with the principles and practices of the participating churches which are St Albans Church, Westbury Park Methodist Church and The Church in Westbury Park.

The activities of the Charity are; the celebration of public worship; the teaching of the Christian faith; mission and evangelism; pastoral work including visiting the sick and the bereaved; the provision of facilities with a Christian ethos for the local community including the elderly, the young and other groups with special needs; and the support of other charities in the UK and overseas.

The ECC is responsible for the maintenance of all church buildings and property. It cooperates with the Ecumenical Minister in promoting the whole mission of the church and consults jointly with her on matters of general concern and importance to the church. The ECC has various committees which meet as necessary. It also sets up working groups to consider particular items of business.

The Board is aware of the provisions of the Charities Act 2011 concerning public benefit, the guidance published by the Charity Commission on this subject and the obligation to report on ways in which they believe Westbury Park Ecumenical Partnership meets the public benefit requirements established by the Act. Fuller details of the Charity's objectives and activities undertaken in support of these objectives will be found in other sections of this report.

Achievements and performance

The ECC are keen to offer a variety of different sorts of worship during the week and over the course of the month and year that our community find both beneficial and spiritually fulfilling. A range of worship from Dawn Chorus for under 7's to Choral Eucharist according to the Book of Common Prayer is available over the course of a month. Special services are offered during all the major festivals. All are welcome to attend our regular services.

2020 was, of course, a bit different. In March our worship had to suddenly move online. Our concern was to ensure all could access worship, regardless of internet access. Those with no email/internet are sent the service sheets and necessary information on the readings so they can at least read the service. We also set up a telephone number so they could ring it and listen to the service. And we also found out who had DVD/CD players and provided disks to those who said they would like one. As restrictions eased we provided a Listening Bench, Labyrinth and Prayer Planter in the Churchyard which were appreciated. Another concern was for those in the community now struggling financially, and to this end we set up a donation point in the churchyard for the local Foodbank.

From early July we were allowed back in our buildings and so we provided one service every Sunday – the congregation was socially distanced in their household bubble. We were able to have communion in one kind – but there was no taking the elements up to the altar, no offering, so singing, and washing of hands before the service and sanitizing hands before receiving communion. From September the choir was allowed back – they were socially distanced across the Chancel and the St Oswald Chapel and Sunday Club was able to meet again in a slightly different way – they met in 2 groups and only on alternate Sundays. Sadly in November churches were shut again, but we were able to meet in person over the Advent and Christmas seasons. Even when we met in person we still provided online services on the website/YouTube, disks and on phone line.

WESTBURY PARK ECUMENICAL PARTNERSHIP TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2020

During this pandemic our Pastoral Leaders Scheme has shown its importance. Initially the leaders contacted all those on their list to see how they were and to check if any assistance was needed. Some leaders took on shopping for those who were unable to go out. As the pandemic progressed they have maintained regular contact with the people on their lists and it has been very much appreciated. It has been a priority to ensure those in our congregation and those attending our groups (MAF, Lunch Club, Junior Choir etc) have been cared for.

At the end of the revision of the Electoral Roll in May 2021 there were 120 people on the Church Electoral Roll 54 of whom are not resident within the parish. There were also 11 people in membership of the Methodist Church. The average weekly attendance, counted during October, was 89 (in person, online and disks), but this number increased at festivals. As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. Due to the Pandemic we were not able to hold any baptisms in 2020, and all the funerals we officiated at were at the Crematorium – the Ministers did 4. But we did manage to celebrate 2 weddings this year.

We are part of the Bristol and South Gloucestershire Methodist Circuit and also the Diocese of Bristol.

The Church in Westbury Park is blessed with 2 sets of fantastic buildings both of which are open and available for the public to use every day of the year. We let our buildings to a huge range of community groups so closing our buildings for much of this year had a very big impact on our income. We have not needed to carry out any major repairs this year. We have continued to make significant progress towards our objective of reordering the back of the church. We have made progress on re-purposing the old caretaker's house at 6 North View. We formed a sub-committee of interested people to move the project forward. We plan to use it to house a Refugee Family under the government's 'Community Sponsorship Scheme'. We have applied for grants so we can refurbish it and had some success in having them granted. Maintaining such buildings remains a financial challenge but we are committed to them because of the opportunities they afford us and the benefit that they provide to the local community.

Reaching out to our community remains a priority but it has been a challenge this year due to Covid. Our usual groups for the elderly have been in abeyance this year, as has the Toddler group, and the detached youth work project and preschool have continued when allowed to by the regulations. In addition we have maintained our close connections with Westbury Park School. At Christmas we did a Trail around the area. Every year in the school provided decorations for a window each (empty shop, front window in houses and at St Alban's) which was lit every evening until Epiphany. There was a trail guide and a QR code for each location so you could hear the relevant part of the story and hear the school singing a relevant song. It was very popular with families.

Financial review

Total income of £216,307 was £64,914 (23%) lower than in 2019. The main reason for this was a marked decrease of £17,236 (13%) in the donations and legacies received. Despite the success of the Parish Giving Scheme and the one-offs the general trend is still downward.

Total expenditure of £226,737 was £6,094 (3%) lower than in 2019. One of the main reasons for this was a £23,436 decrease costs in relation to White Tree Preschool

The grant making policy of the charity is to give away 5% of our annual income to charities and mission organisations which are proposed by the Church and Society Committee and decided upon by the ECC. There are 4 charities chosen each year - one historic Anglican or Methodist mission organisation, one national charity, one local charity and one charity working internationally. We will

WESTBURY PARK ECUMENICAL PARTNERSHIP TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2020

often seek to prioritise smaller charities with which we can have a meaningful relationship. In addition, we support Wi'am every year - this is a charity which offers conflict resolution in the occupied West Bank. These 5 charities receive 1% each of our annual income. In addition, we organise events and make collections for these and other charities such as Christian Aid.

At this time the Trustees do not have a reserves policy. We feel that at this stage to establish a reserves policy would be an impediment to raising our giving levels and would adversely affect our fundraising. We will continue to keep this under review.

As at 31 December 2020 the charity's free reserves were £201,577. The Trustees are satisfied that the Charity has sufficient funds to allow the accounts to be drawn up on a going concern basis.

Structure, Governance and Management

Westbury Park Ecumenical Partnership is an unincorporated charity, registered as a charity on 26 June 2017. The charity was established under the constitution adopted on the 25 April 2010.

The Trustees meet formally on a bi-monthly basis. Between meetings, responsibility for the management of Westbury Park Ecumenical Partnership lies with the Ecumenical Minister. The key management personnel of the charity are the Board of the Trustees and the Ecumenical Minister. The annual salary and employment benefits of key management personnel are set by the Board of the Trustees. The Trustees have delegated the day to day running of the Charity to the Ecumenical Minister

The Board of Trustees has appointed a Treasurer to administer the financial policies of the charity.

The established sub- committees of the Board and their responsibilities are as follows:

- **The Finance & Property Committee**
It includes the Ecumenical Minister, Churchwardens and Stewards plus others with relevant skills, and meets as required to plan and advice on matters to do with the fabric of the church.
- **The Church and Society and Missions Committee**
It oversees charitable giving and dissemination of information about the world-wide church, and involvement in service and action beyond the parish.
- **The Worship Committee**
It oversees all matters pertaining to the worship of the church.
- **The Children's Work Committee**
It monitors the work of the Sunday Club and includes the Sunday Club leader and teachers. This is informally known as the Sunday Club leaders meeting.
- **The Pastoral Care Committee**
It oversees the recruiting, training and allocation of pastoral visitors.

Trustees are appointed by election at the church annual meeting.

The ministers of the LEP (lay and ordained) are ex officio Trustees, as are: Deanery and Diocesan Synod members, Church Wardens and Methodist Steward(s). There will be (up to 19) elected trustees whose term is 3 years (after which they may be re-elected) split between Anglican and Methodist members. The trustees can co-opt up to 4 further trustees (whose term of office is 1 year – after which they may be co-opted again or elected).

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

WESTBURY PARK ECUMENICAL PARTNERSHIP TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2020

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 sufficient accounting records that 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 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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 by the Trustees on 28/4/2021

Signed on behalf of the Trustees

Rev. Emma Langley
Trustee

A handwritten signature in blue ink, appearing to read 'Emma Langley', is written over a faint rectangular stamp.

WESTBURY PARK ECUMENICAL PARTNERSHIP

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2020

Charity Registration Number
1173555

Charity Name

Westbury Park Local Ecumenical Partnership (also known as St Albans Church, Westbury Park Methodist Church, The Church in Westbury Park, Ecumenical Church Council (ECC))

Principal Office

Westbury Park Church, 4 North View, Westbury Park, Bristol, BS6 7QB

Trustees

Mary Knight	James L Cunningham (<i>until September 2020</i>)
Rev Emma Langley	Reginald S Barnwell
Carron Morley (<i>until September 2020, co-opted back on November 2020</i>)	
Astrid Pestell	Edward Davies
Catherine Maddock	Rev Jan Doyle
Judith Manning	Janet M Gay (<i>until September 2020</i>)
Louise Salter	Margaret Morgan
Rachel Hyland	Nicola Walton
Serena Ralston (<i>until September 2020</i>)	Roger Holbrook (<i>until September 2020</i>)
Christine M Shires	Ryan McKeon (<i>from September 2020</i>)
Lizzy Tremble-Niccols (<i>from September 2020</i>)	Tacey Bain (<i>from November 2020</i>)
Wayne Lennon (<i>from September 2020</i>)	Edwina Lloyd (<i>from November 2020</i>)
Linda Talbot (<i>elected September 2020</i>)	

Treasurer

Martha Doyle

Hon. Secretary

Rachel Hyland

Independent Examiner

David Baptiste ACPA, Linden Accountants Limited, Scrapstore House, 21 Sevier Street
St Werburghs, Bristol, BS2 9LB

Bankers

Lloyds Bank, Westbury on Trym

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

YEAR ENDED 31 DECEMBER 2020

I report on the unaudited accounts for the year ended 31st December 2020 set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees are also its directors for the purposes of company law, you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Westbury Park Local Ecumenical Partnership are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required under section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of my independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and 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.

David Baptiste ACPA

Linden Accountants, Scrapstore House, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB

Date 2021

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income from:					
Donations	2	99,375	19,814	119,189	136,425
Charitable activities	3	92,001	2,960	94,961	129,070
Other trading activities	4	712	-	712	14,109
Investments		1,444	-	1,444	1,617
Total income		<u>193,533</u>	<u>22,774</u>	<u>216,307</u>	<u>281,221</u>
Expenditure on:					
Charitable activities	5	216,647	10,089	226,737	231,337
Raising funds		-	-	-	1,494
Total expenditure		<u>216,647</u>	<u>10,089</u>	<u>226,737</u>	<u>232,831</u>
Net gains / (losses) on investments	12	59	-	59	4,317
Net income/(expenditure) for the year	8	<u>(23,056)</u>	<u>12,685</u>	<u>(10,371)</u>	<u>52,707</u>
Transfers between funds	15	(2,822)	2,822	-	-
Movement in funds		<u>(25,878)</u>	<u>15,507</u>	<u>(10,371)</u>	<u>52,707</u>
Total funds at 1 January	15	227,455	35,575	263,030	210,323
Total funds at 31 December	15	<u>201,577</u>	<u>51,082</u>	<u>252,659</u>	<u>263,030</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.
All of the activities of the charity are classed as continuing.

The comparative Statement of Financial Activities is shown in note 11.

The notes on pages 10 to 18 form part of these financial statements

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
FIXED ASSETS:					
Investments	12		27,454		27,395
CURRENT ASSETS:					
Debtors	13	12,750		12,750	
Cash at bank and in hand		<u>218,492</u>		<u>229,736</u>	
			231,242		242,486
CURRENT LIABILITIES:					
Creditors: falling due within one year	14		(6,037)		(6,851)
NET CURRENT ASSETS:			<u>225,205</u>		<u>235,635</u>
NET ASSETS:			<u>252,659</u>		<u>263,030</u>
FUNDS					
Unrestricted funds	16		201,577		227,455
Restricted funds	16		51,082		35,575
			<u>252,659</u>		<u>263,030</u>

These financial statements were approved by the Trustees on and are signed on their behalf by:

.....
 Rev. Emma Langley
 Trustee

The notes on pages 10 to 18 form part of these financial statements

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) issued in July 2014, and applicable UK Accounting Standards and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The Charity is a public benefit entity.

b) Income

Income from donations is included when these are receivable, except as follows:

- i) When the donors specify that the donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Donated services and facilities are included at the value of the Charity where this can be qualified.

c) Expenditure

Expenditure is recognised on an accrual basis and has been classified under headings that aggregate all costs related to that category. Expenditure includes attributable VAT that cannot be recovered.

Governance cost include those costs associated with meeting the constitutional and statutory requirements of the charity, and include its independent examination fees and costs linked to the strategic management of the charity including trustee expenses.

Grants and donations are accounted for when paid over, or when awarded, if the award creates a binding or constructive obligation on the ECC.

d) Investments

Investments are included at market value at 31 December. The SOFA includes the net gains and losses arising on revaluations and disposals during the year.

e) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

f) Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES (continued)

g) Unrestricted Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

h) Restricted Funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes of the financial statements.

2 INCOME FROM: DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
General donations	71,006	2,814	73,821	110,289
Gift aid	21,543	-	21,543	14,528
Grants	6,826	17,000	23,826	11,608
	<u>99,375</u>	<u>19,814</u>	<u>119,189</u>	<u>136,425</u>

Included in the 2019 income are restricted general donations of £21,404 and restricted grants of £10,000.

3 INCOME FROM: CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Rental income	45,141	127	45,267	61,593
Church services	1,482	1,232	2,714	4,552
White Tree Preschool	44,032	1,048	45,080	54,395
Trips	-	-	-	-
Youth Club	1,316	240	1,556	8,530
Miscellaneous	31	313	344	-
	<u>92,001</u>	<u>2,960</u>	<u>94,961</u>	<u>129,070</u>

Included in the 2019 income are restricted funds of £27.

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

4 INCOME FROM: OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Fundraising income	712	-	712	14,109

Included in the 2019 income are restricted funds of £380.

5 EXPENDITURE ON: CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Grants (note 6)	9,524	3,222	12,745
Bristol Diocesan Board of Finance	48,333	721	49,054
Circuit assessment	5,625	-	5,625
Ministry costs	2,994	-	2,994
Youth Club	2,485	-	2,485
White Tree Preschool	49,409	2,822	52,231
Support costs (note 7)	98,278	3,325	101,603
	<u>216,647</u>	<u>10,089</u>	<u>226,737</u>

Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Grants (note 6)	11,460	934	12,394
Bristol Diocesan Board of Finance	40,000	-	40,000
Circuit assessment	3,205	-	3,205
Ministry costs	12,479	582	13,061
Youth Club	4,164	-	4,164
White Tree Preschool	75,667	-	75,667
Support costs (note 7)	82,846	-	82,846
	<u>229,821</u>	<u>1,516</u>	<u>231,337</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

6 ANALYSIS OF GRANTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
<i>To Institutions</i>			
Little Hero	1,865	809	2,674
NEMA Foundation	1,139	1,022	2,160
Temwa	-	15	15
Methodist Centre	-	90	90
Bristol Northwest Foodbank	-	726	726
Children's Society	-	559	559
Amos Trust	1,865	-	1,865
UNA - UK	155	-	155
Aprem School, Bethlehem	-	-	-
All We Can	1,865	-	1,865
Cyclone Idai Appeal	-	-	-
Off The Record	1,865	-	1,865
One25	-	-	-
Sisters of Church	-	-	-
<i>To individuals</i>	771	-	771
	<u>9,524</u>	<u>3,222</u>	<u>12,745</u>

Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
<i>To Institutions</i>			
Christian Aid	-	167	167
USPG	1,558	-	1,558
Mission Direct	1,558	-	1,558
BHN	1,558	-	1,558
Bristol Homeless	1,558	-	1,558
Children's Society	439	-	439
Amos Trust	1,558	-	1,558
UNA - UK	60	-	60
Aprem School, Bethlehem	-	380	380
All We Can	-	119	119
Cyclone Idai Appeal	435	-	435
Off The Record	-	268	268
One25	359	-	359
Sisters of Church	30	-	30
<i>To individuals</i>	2,347	-	2,347
	<u>11,460</u>	<u>934</u>	<u>12,394</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

7 SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Wages and salaries	35,250	2,187	37,436	30,925
Utilities	20,689	-	20,689	21,094
Insurance	13,242	-	13,242	13,388
Repairs and maintenance	18,567	-	18,567	8,641
Office costs	6,690	-	6,690	5,414
Bank charges	28	-	28	25
Sundry	3,092	1,138	4,230	1,799
Governance costs	720	-	720	1,560
	<u>98,278</u>	<u>3,325</u>	<u>101,603</u>	<u>82,846</u>

All 2019 support costs have been classified as unrestricted.

8 NET INCOME FOR THE YEAR

	2020 £	2019 £
This is stated after charging:		
Trustee expenses - 1 trustee (2019: 1 trustee)	-	-
Trustee remuneration	700	-
Independent examination fee	<u>720</u>	<u>1,560</u>

9 STAFF COSTS

	2020 £	2019 £
The aggregate payroll costs were:		
Wages & salaries	86,172	93,400
Social security costs	764	4,996
Pensions	<u>3,250</u>	<u>5,889</u>
	<u>90,186</u>	<u>104,285</u>

No employee received emoluments of more than £60,000.

The average monthly headcount of employees during the year was 15 (2019: 17)

The total employee benefits received by key management personnel is £Nil (2019: £Nil).

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2019: £Nil).

10 TAXATION

The Charity is exempt from corporation tax on its charitable activities.

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Income from:			
Donations	84,975	13,512	98,487
Charitable activities	154,446	-	154,446
Other trading activities	4,931	-	4,931
Investments	1,221	-	1,221
Total income	245,573	13,512	259,085
Expenditure on:			
Charitable activities	257,353	8,512	265,865
Raising funds	1,857	-	1,857
Total expenditure	259,210	8,512	267,722
Net gains / (losses) on investments	(295)	-	(295)
Movement in funds	(13,932)	5,000	(8,932)
Total funds at 1 January 2019	219,255	-	219,255
Total funds at 31 December 2019	205,323	5,000	210,323

12 INVESTMENTS

	Unlisted Investments £	Listed Investments £	2020 £	2019 £
Market value as at 1 January 2020	838	26,557	27,395	23,078
Unrealised gains / (losses)	59	-	59	4,317
Market value as at 31 December 2020	<u>897</u>	<u>26,557</u>	<u>27,454</u>	<u>27,395</u>

13 DEBTORS

	2020 £	2019 £
Other debtors	12,750	12,750
	<u>12,750</u>	<u>12,750</u>

14 CREDITORS: amounts falling due within one year

	2020 £	2019 £
Other creditors	6,037	6,851
	<u>6,037</u>	<u>6,851</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

15 MOVEMENT IN FUNDS

Year ended 31 December 2020

	1 Jan 2020 £	Income and gains £	Expenditure and losses £	Transfers £	31 Dec 2020 £
Restricted funds					
St Albans Building fund	33,206	-	(2,602)	-	30,604
Maintenance Fund	2,667	2,000	(1,896)	-	2,771
6 North View Fund	-	17,000	-	-	17,000
Other funds	(298)	3,774	(5,591)	2,822	707
	<u>35,575</u>	<u>22,774</u>	<u>(10,089)</u>	<u>2,822</u>	<u>51,082</u>
Unrestricted funds					
General funds	178,458	148,243	(164,754)	1,973	163,921
Designated funds					
White Tree Preschool	33,646	44,032	(49,409)	-	28,269
Youth Club	15,351	1,316	(2,485)	(4,795)	9,387
	<u>48,997</u>	<u>45,348</u>	<u>(51,894)</u>	<u>(4,795)</u>	<u>37,656</u>
	<u>227,455</u>	<u>193,591</u>	<u>(216,647)</u>	<u>(2,822)</u>	<u>201,577</u>
Total funds	<u>263,030</u>	<u>216,366</u>	<u>(226,737)</u>	<u>-</u>	<u>252,659</u>

Year ended 31 December 2019

	1 Jan 2019 £	Income and gains £	Expenditure and losses £	Transfers £	31 Dec 2019 £
Restricted funds					
St Albans Building fund	2,500	30,706	-	-	33,206
Collections Fund	-	633	(934)	301	-
Maintenance Fund	2,500	167	-	-	2,667
Other funds	-	305	(603)	-	(298)
	<u>5,000</u>	<u>31,811</u>	<u>(1,537)</u>	<u>301</u>	<u>35,575</u>
Unrestricted funds					
General funds	143,942	190,099	(157,705)	2,122	178,458
Designated funds					
White Tree Preschool	56,982	54,446	(70,025)	(7,757)	33,646
Youth Club	4,399	9,182	(3,564)	5,334	15,351
	<u>61,381</u>	<u>63,628</u>	<u>(73,589)</u>	<u>(2,423)</u>	<u>48,997</u>
	<u>205,323</u>	<u>253,727</u>	<u>(231,294)</u>	<u>(301)</u>	<u>227,455</u>
Total funds	<u>210,323</u>	<u>285,538</u>	<u>(232,831)</u>	<u>-</u>	<u>263,030</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

15 MOVEMENT IN FUNDS (continued)

Restricted funds

WPMC kitchen fund represents donation and grants given towards the repair and restoration of the Westbury Park Methodist Church Kitchen.

St Albans building fund represents grants and donation given towards the building work of St Albans Church.

White Tree Preschool represents donations given to support the daily activities of the Westbury Park Preschool.

The collections fund represents gifts and donations collected for various charities throughout the year, these are then primarily granted out to these organisations accordingly as per note 6.

The maintenance fund represents grants and donation given towards the repair and restoration of the buildings held by the charity.

Other funds represents donations towards various small church projects such as the flower fund or the church music fund.

Designated funds

White Tree Preschool, these funds represents those amounts set aside by the Trustees for the delivery of charitable activities at the preschool.

Youth Club, these funds represent those amounts set aside by the Trustees for the delivery of charitable activities in the Youth Club.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31 December 2020

	Fixed asset investments £	Net current assets £	Total £
Restricted funds	-	51,082	51,082
Unrestricted funds			
<i>General funds</i>	27,454	136,467	163,921
<i>Designated funds</i>	-	37,656	37,656
	<u>27,454</u>	<u>225,205</u>	<u>252,659</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

As at 31 December 2019

	Fixed asset investments £	Net current assets £	Total £
Restricted funds	-	35,575	35,575
Unrestricted funds			
<i>General funds</i>	27,395	151,063	178,458
<i>Designated funds</i>	-	48,997	48,997
	<u>27,395</u>	<u>235,635</u>	<u>263,030</u>

17 RELATED PARTY TRANSACTIONS

Other than the transactions detailed elsewhere in the accounts, there were £Nil related party transactions in the year (2019: £Nil)