

Westbury Park Ecumenical Partnership

**FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024**

Charity Number: 1173555

WESTBURY PARK ECUMENICAL PARTNERSHIP
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YEAR ENDED 31 DECEMBER 2024

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WESTBURY PARK ECUMENICAL PARTNERSHIP

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2024

Introduction

The Trustees have pleasure in presenting their Report and financial statements for the year ended 31 December 2024. 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 and Westbury Park Methodist Church.

The activities of the Charity are: the celebration of public worship; the provision of occasional offices (baptisms, weddings and funerals), 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 Ecumenical Church Council (ECC) is responsible for the maintenance of all church buildings and property. It cooperates with the Ecumenical Minister for the time being in the promotion of the whole mission of the church and consults jointly with them 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 (being the ECC and the Ecumenical Minister) 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 that 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 is keen to offer a variety of worship over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our services.

Our regular Sunday services are every week at 8am and 10.15am. Once a month the main act of worship is a Family Service and once a month there is a Choral Evensong at 6.30pm. Numbers attending services are gradually rising and we are delighted to be able to welcome a diverse range of people. This year we became a member of the Inclusive Church network and are passionate about growing our welcome for all.

Our Pastoral Link scheme is an important part of our care for our congregation and the wider community who come to MAF, Lunch Club, Choir and other activities. The monthly Lunch Club, "Tea and Chat" and Monday Afternoon Fellowship have continued to meet. This means that on 3 weeks in each month there is a gathering for older people. They are much appreciated by those who attend.

A new initiative this year is 'Share Space' which offers clothes and equipment for babies and children. This is run weekly on a take what you want and donate what you can basis. We

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YEAR ENDED 31 DECEMBER 2024

have ambitions to offer this as a resource across the city to struggling families but also as a community resource to enable people to reduce their carbon footprint.

Our Small Groups are an important part of our ministry. In Lent in 2024 Lent Groups met - with a mix of in-person and Zoom groups, and this year we read the book *Chasing Francis* by Ian Morgan Cron. Outside of Lent the regular House group continued on Zoom. This year we have continued to use the *Pilgrim* course. The Breakfast Group meets between the 8am and 10.15am services and discusses the readings for the day. This group continues to grow and has provided a much appreciated opportunity for fellowship and growing in faith.

In recent years we have had Ordinands (ministers in Training) from Trinity College on placement with us – both during June (when Ordinands are attached to a different church from the one they normally attend for the month) and full time (when they are with a church for all their time in Bristol). We had a June placement student this year and Lizzie completed her training and moved on to her curacy in June. We consider it important to have been able to support their training for their future roles in the church as ordained ministers and they also contribute a huge amount to the life of the church here in Westbury Park.

For some years we have had the support of an Associate Minister, Mike James, and his wife, Sue Trill. This year Mike decided to step down and move on. We are grateful for all they have contributed to the life of the Church.

At the Annual Meeting in 2024 we had 123 on the Electoral Roll and 10 Methodist Members. In 2025 we have to draw up a new Electoral Roll and when it was completed there were 85 people on the Church Electoral Roll 33 of whom are resident within the parish. There were also 8 people in membership of the Methodist Church. The average weekly attendance, counted during October, was 80 in person, but this number increased at festivals (special Sundays and other days in the Church's year).

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. We had 3 Baptisms in 2024, and 8 funerals in church and 5 at the Crematorium and one committal of ashes. We also celebrated two weddings this year at St Albans.

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

The Church in Westbury Park is blessed with three fantastic buildings all of which are open and available for the public to use every day of the year. Our lettings continue to provide an important part of our income. We have had some new regular hirers and lots of Children's birthday parties. This year has been challenging on the maintenance front. In February the boiler at St Alban's broke down, but eventually we were able to get it repaired then at the Methodist Church we had trouble with the drain near the boiler room which led to floods in the boiler room and caused the boiler itself to fail – after some months this too has now been repaired. Sadly, because of the time and energy required to make repairs we have not made much progress towards our objective of reordering the back of St Alban's but have had very positive feedback from the DAC about our revised plans and so we hope

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to take this forward in 2025. We have provided support to the refugee family living in the house in North View that we own which has included some improvements and repairs to the house to make it more suitable for a growing family. 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 even when recruiting beyond the pool of the usual volunteers continues to be a challenge. It has been good that our groups for the elderly, the detached youth work project and preschool have continued. A continuing success story has been the Toddler group that regularly has up to 50 households attending and we have had contact with well over 200 families. This meant we held a "Messy Easter" as well as the Toddler Service at Christmas that is very popular. White Tree Preschool, which we run has continued to thrive thanks to its excellent staff.

Another new venture in 2024 was our Christmas Crafternoon where talented members of the congregation offered their skills to teach people a variety of Christmas crafts. It was a great way to reach out to the community and also raised funds (£579.50) for Wi'am which is a reconciliation organisation in the Occupied West Bank.

In 2024 we also relaunched the monthly cafe at the Methodist Church. This provides an opportunity for congregation and community to gather informally. It also raises funds for the church and its charities.

Financial review

Total income of £323,928 was £40,483 (over 14%) higher than in 2023. The Parish Giving Scheme continues to be a very efficient and successful tool for us, however expenditure continues to outstrip income and so we are beginning to work on a stewardship campaign for 2025.

Total expenditure of £320,537 was £40,446 (about 14%) higher than in 2023. The cost-of-living crisis continues to lead to increases in our costs as does the inevitable increased burden of building maintenance as our buildings get older. We have, however been able to build in some stability by better budgeting and fixing our Gas and Electric tariffs until 2026.

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 established Anglican or Methodist mission organisation, one national charity, one local charity and one charity working internationally. We will often seek to prioritise smaller charities with which we can have a meaningful relationship. This year the Quarterly Charities (which will each get the 1% of our 2024 income in 2025) were – Children's Society, Jessie May, Practical Action and Mind. In addition, we support Wi'am every year - this is a charity which offers conflict resolution in the occupied West Bank. These charities receive 1% each of our annual income. We also gave £2013.52 to the 2023 Quarterly charities - Wi'am, Tree Aid, Aid Box Waste Aid and All We Can. In addition, we organise events and make collections for these and other charities such as Christian Aid the Children's Society and DEC appeals. We also sponsor a schoolgirl in Uganda.

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.

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YEAR ENDED 31 DECEMBER 2024

As at 31 December 2024 the charity's free reserves were £258,138. 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 Licensed 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).

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 for the time being;
- 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.

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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.

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

- **The Finance & Property Committee**

which includes the Ecumenical Minister, Churchwardens and Stewards plus others with relevant skills, and meets bi-monthly (alternating with the Church Council) to plan and advice on matters to do with the fabric of the church.

- **The Church and Society Committee**

which oversees charitable giving and dissemination of information about the world-wide church, and involvement in service and action beyond the parish.

- **The Worship Committee**

which oversees all matters pertaining to the worship of the church.

- **The Children's Work Committee**

which 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**

Which oversees the recruiting, training and allocation of pastoral visitors.

Trustees are appointed by election at the church annual meeting.

Approved by the Trustees on 10th March 2025

Signed on behalf of the Trustees



Rev. Emma Langley (Trustee)

WESTBURY PARK ECUMENICAL PARTNERSHIP
REFERENCE & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 DECEMBER 2024

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

Rev Emma Langley

Carron Morley (until June 2024)

Astrid Pestell

Catherine Maddock (until June 2024)

Judith Manning

Rachel Hyland

Christine M Shires

Roger Holbrook

Louise Salter (appointed July 2024)

Wayne Lennon

Linda Talbot

Edward Davies

Margaret Morgan

Nicola Walton

Alison Grant

Edwina Lloyd

Linda Anderson

Jennie Peacock (appointed July 2024)

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 2024**

I report on the unaudited accounts for the year ended 31st December 2024 set out on pages 9 to 19.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Certified Public Accountants Association, which is a listed body.

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 13th March 2025

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations	2	93,771	2,337	96,108	102,768
Charitable activities	3	218,721	-	218,721	175,081
Other trading activities	4	1,184	-	1,184	639
Investments		6,421	-	6,421	4,957
Insurance Reclaim		1,494	-	1,494	-
Total income		<u>321,591</u>	<u>2,337</u>	<u>323,928</u>	<u>283,445</u>
Expenditure on:					
Charitable activities	5	303,241	16,546	319,787	279,603
Raising funds		751	-	751	488
Total expenditure		<u>303,991</u>	<u>16,546</u>	<u>320,537</u>	<u>280,091</u>
Net gains / (losses) on investments	12	1,751	-	1,751	2,778
Net income/(expenditure) for the year	8	<u>19,350</u>	<u>(14,209)</u>	<u>5,141</u>	<u>6,132</u>
Transfers between funds	15	-	-	-	-
Movement in funds		<u>19,350</u>	<u>(14,209)</u>	<u>5,141</u>	<u>6,132</u>
Total funds at 1 January	16	238,788	49,250	288,038	281,906
Total funds at 31 December	16	<u>258,138</u>	<u>35,041</u>	<u>293,180</u>	<u>288,038</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 11 to 19 form part of these financial statements

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

BALANCE SHEET

YEAR ENDED 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
FIXED ASSETS:					
Investments	12		34,057		32,306
CURRENT ASSETS:					
Debtors	13	11,458		3,831	
Cash at bank and in hand		<u>257,186</u>		<u>263,850</u>	
			268,644		267,681
CURRENT LIABILITIES:					
Creditors: falling due within one year	14		(9,519)		(11,948)
NET CURRENT ASSETS:			<u>259,125</u>		<u>255,733</u>
NET ASSETS:			<u><u>293,180</u></u>		<u><u>288,038</u></u>
FUNDS					
Unrestricted funds	16		258,138		238,788
Restricted funds	16		35,041		49,250
			<u><u>293,180</u></u>		<u><u>288,038</u></u>

These financial statements were approved by the Trustees on 10th March 2025 and are signed on their behalf by:

.....
Rev. Emma Langley
Trustee

The notes on pages 11 to 19 form part of these financial statements

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

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 2024

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 charges 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 2024 £	Total Funds 2023 £
General donations	76,620	2,337	78,957	74,498
Bequeathed income	-	-	-	11,720
Gift aid	17,151	-	17,151	16,550
Grants	-	-	-	-
	<u>93,771</u>	<u>2,337</u>	<u>96,108</u>	<u>102,768</u>

Included in the 2023 income are restricted general donations of £5,151.

3 INCOME FROM: CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Rental income	118,177	-	118,177	93,659
Church services	6,305	-	6,305	4,192
White Tree Preschool	89,589	-	89,589	71,799
Trips	-	-	-	-
Youth Club	4,243	-	4,243	5,143
Miscellaneous	408	-	408	288
	<u>218,721</u>	<u>-</u>	<u>218,721</u>	<u>175,081</u>

All 2023 charitable activity income has been classified as unrestricted.

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

4 INCOME FROM: OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fundraising income	1,184	-	1,184	639

All 2023 fundraising income has been classified as unrestricted.

5 EXPENDITURE ON: CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Grants (note 6)	11,523	2,239	13,763
Bristol Diocesan Board of Finance	52,000	-	52,000
Circuit assessment	8,965	-	8,965
Ministry costs	6,801	633	7,434
Youth Club	5,715	-	5,715
White Tree Preschool	73,893	-	73,893
Support costs (note 7)	144,345	13,674	158,018
	303,241	16,546	319,787

Prior year comparative

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Grants (note 6)	11,901	4,917	16,818
Bristol Diocesan Board of Finance	45,000	-	45,000
Circuit assessment	7,152	-	7,152
Ministry costs	5,071	449	5,520
Youth Club	3,355	-	3,355
White Tree Preschool	52,883	-	52,883
Support costs (note 7)	132,594	16,282	148,876
	257,955	21,647	279,603

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

6 ANALYSIS OF GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<i>To Institutions</i>			
Box Aid	-	-	-
Children's Society	-	467	467
Christian Aid	-	718	718
DEC Middle East	-	218	218
DEC Pakistan	-	-	-
DEC Syria and Turkey	-	93	93
DEC Ukraine	-	-	-
Mbarara Community Project	-	-	-
Methodist Centre	-	-	-
MIND	-	330	330
Practical Action	-	413	413
Ted-ED	-	-	-
The Smile Train	-	-	-
UNA - UK	-	-	-
Waste Aid	-	-	-
Charity payments	11,523	-	11,523
	<u>11,523</u>	<u>2,239</u>	<u>13,763</u>
Prior year comparative			
<i>To Institutions</i>			
Box Aid	-	139	139
Children's Society	-	506	506
Christian Aid	-	605	605
DEC Pakistan	-	-	-
DEC Syria and Turkey	-	446	446
DEC Ukraine	-	375	375
Mbarara Community Project	-	220	220
Methodist Centre	-	1,586	1,586
Royal School of Church Music	-	-	-
Sixty-One	-	-	-
Ted-ED	-	-	-
The Smile Train	-	-	-
UNA - UK	-	-	-
Waste Aid	-	1,040	1,040
Charity payments	11,901	-	11,901
	<u>11,901</u>	<u>4,917</u>	<u>16,818</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

7 SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	44,555	-	44,555	45,015
Utilities	37,284	-	37,284	21,925
Insurance	15,091	-	15,091	15,277
Repairs and maintenance	35,555	13,674	49,228	54,884
Office costs	5,856	-	5,856	7,861
Licences & subscriptions	5,159	-	5,159	1,595
Bank charges	125	-	125	-
Sundry	-	-	-	1,598
Governance costs	720	-	720	720
	<u>144,345</u>	<u>13,674</u>	<u>158,018</u>	<u>148,876</u>

Included in the 2023 expenditure are restricted support costs of £16,282.

8 NET INCOME FOR THE YEAR

	2024 £	2023 £
This is stated after charging:		
Trustee remuneration	-	-
Independent examination fee	<u>720</u>	<u>720</u>

9 STAFF COSTS

	2024 £	2023 £
The aggregate payroll costs were:		
Wages & salaries	96,241	86,821
Social security costs	8,034	3,421
Pensions	<u>5,297</u>	<u>2,380</u>
	<u>109,572</u>	<u>92,622</u>

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

The average monthly headcount of employees during the year was 16 (2023: 16)

The total employee benefits received by key management personnel is £Nil (2023: £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 2024

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Donations	97,617	5,151	102,768
Charitable activities	175,081	-	175,081
Other trading activities	639	-	639
Investments	4,957	-	4,957
Total income	278,294	5,151	283,445
Expenditure on:			
Charitable activities	257,955	21,647	279,602
Raising funds	488	-	488
Total expenditure	258,443	21,647	280,090
Net gains / (losses) on investments	2,778	-	2,778
Movement in funds	22,629	(16,496)	6,133
Total funds at 1 January 2023	216,159	65,746	281,905
Total funds at 31 December 2023	238,788	49,250	288,038

12 INVESTMENTS

	Unlisted Investments £	Listed Investments £	2024 £	2023 £
Market value as at 1 January 2024	989	31,317	32,306	29,528
Unrealised gains / (losses)	23	1,728	1,751	2,778
Market value as at 31 December 2024	1,011	33,045	34,057	32,306

13 DEBTORS

	2024 £	2023 £
Other debtors	11,458	3,831
	11,458	3,831

14 CREDITORS: amounts falling due within one year

	2024 £	2023 £
Other creditors	9,519	11,948
	9,519	11,948

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

15 MOVEMENT IN FUNDS

Year ended 31 December 2024

	1 Jan 2024 £	Income and gains £	Expenditure and losses £	Transfers £ £	31 Dec 2024
Restricted funds					
St Albans Building fund	22,457	-	-	-	22,457
Maintenance Fund	2,771	-	-	-	2,771
6 North View Fund	20,397	-	(13,985)	-	6,412
Other funds	3,626	2,337	(2,561)	-	3,402
	<u>49,250</u>	<u>2,337</u>	<u>(16,546)</u>	<u>-</u>	<u>35,041</u>
Unrestricted funds					
General funds	188,877	229,509	(224,384)	-	194,002
Designated funds					
White Tree Preschool	34,253	89,589	(73,893)	-	49,949
Youth Club	15,659	4,243	(5,715)	-	14,187
	<u>49,911</u>	<u>93,832</u>	<u>(79,607)</u>	<u>-</u>	<u>64,136</u>
	<u>238,788</u>	<u>323,341</u>	<u>(303,991)</u>	<u>-</u>	<u>258,138</u>
Total funds	<u>288,038</u>	<u>325,678</u>	<u>(320,537)</u>	<u>-</u>	<u>293,180</u>

Year ended 31 December 2023

	1 Jan 2023 £	Income and gains £	Expenditure and losses £	Transfers £ £	31 Dec 2023
Restricted funds					
St Albans Building fund	31,927	-	(9,470)	-	22,457
Maintenance Fund	2,771	-	-	-	2,771
6 North View Fund	27,209	-	(6,812)	-	20,397
Other funds	3,840	5,151	(5,366)	-	3,626
	<u>65,746</u>	<u>5,151</u>	<u>(21,647)</u>	<u>-</u>	<u>49,250</u>
Unrestricted funds					
General funds	186,953	201,352	(199,427)	-	188,877
Designated funds					
White Tree Preschool	15,337	71,799	(52,883)	-	34,253
Youth Club	13,870	5,143	(3,355)	-	15,659
	<u>29,207</u>	<u>76,942</u>	<u>(56,238)</u>	<u>-</u>	<u>49,911</u>
	<u>216,159</u>	<u>278,294</u>	<u>(255,666)</u>	<u>-</u>	<u>238,788</u>
Total funds	<u>281,906</u>	<u>283,445</u>	<u>(277,313)</u>	<u>-</u>	<u>288,038</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

15 MOVEMENT IN FUNDS (continued)

Restricted funds

WPMC Decoration fund represents donation and grants given towards the decoration of the building.

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

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 2024

	Fixed asset investments £	Net current assets £	Total £
Restricted funds	-	35,041	35,041
Unrestricted funds			
<i>General funds</i>	34,057	159,946	194,002
<i>Designated funds</i>	-	64,136	64,136
	<u>34,057</u>	<u>259,123</u>	<u>293,180</u>

WESTBURY PARK LOCAL ECUMENICAL PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS (Continued)

As at 31 December 2023

	Fixed asset investments £	Net current assets £	Total £
Restricted funds	-	49,250	49,250
Unrestricted funds			
<i>General funds</i>	32,306	156,571	188,877
<i>Designated funds</i>	-	49,911	49,911
	<u>32,306</u>	<u>255,732</u>	<u>288,038</u>

17 RELATED PARTY TRANSACTIONS

Aggregate donations from Trustees, key management personnel, and other related parties was £13,544. No single donation exceeded £500.