

WEST LEIGH BAPTIST CHURCH

England & Wales · Charity number 1187741

Details

Status Registered

Legal form CIO

Registered 2020-02-04

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

Contact

Address West Leigh Baptist Church
1150 London Road
Leigh-on-Sea
SS9 2AJ

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Activities

Objects: THE PRINCIPAL PURPOSE OF THE CHURCH IS THE ADVANCEMENT OF THE CHRISTIAN FAITH ACCORDING TO THE PRINCIPLES OF THE BAPTIST DENOMINATION. THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

Activities: IN ACCORDANCE WITH THE APPROVED GOVERNING DOCUMENT, WEST LEIGH BAPTIST CHURCH EXISTS TO OFFER A PLACE FOR PUBLIC WORSHIP WHICH IS ACCESSIBLE TO ALL PEOPLE IN THE COMMUNITY OF LEIGH-ON-SEA. CHILDREN AND YOUNG PEOPLE'S ACTIVITIES ARE PROVIDED ON SUNDAYS & WEEK DAYS GEARED TO THEIR PARTICULAR AGE GROUPS. A GROUP FOR CARERS AND TODDLERS IS HELD. SENIOR ADULTS ALSO HAVE WEEKLY MEETINGS.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Southend-on-sea

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£926,367	£403,424	£2,624,728	12
2023-12-31	£408,482	£305,853	-	-
2022-12-31	£399,090	£372,852	-	-
2021-12-31	£358,650	£330,508	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Akintunde Oladimeji		2024-01-01
Andrew Holmes		2020-01-01
Danielle Monk		2024-01-01
Ian Newton		2023-01-01
MALCOLM M'CLELLAND		2020-01-01
Matthew Napper		2021-10-21
Oladapo Olugbodi		2021-10-21
Rev Jeff Jacobson		2020-01-01
Sarah Culliford		2020-01-01
Stuart Campbell		2023-01-01
Susan Tollworthy		2023-01-01
Timothy Lawrence		2021-10-21
Tony Simmonds		2020-01-01

WEST LEIGH BAPTIST CHURCH

England & Wales - Charity number 1187741

Accounts

Charity registration number 1187741 (England and Wales)

WEST LEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024



Caladine
Chartered Certified Accountants

WEST LEIGH BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M M'Clelland A Holmes Reverend J Jacobson T Simmonds S Culliford M Napper T Lawrence O Olugbodi S Campbell I Newton S Tollworthy D Monk A Oladimeji	(Appointed 1 January 2024) (Appointed 1 January 2024)
Charity number (England and Wales)	1187741	
Principal address	1150 London Road Leigh-on-Sea Essex SS9 2AJ	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ	

WEST LEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Statement of cash flows	9
Notes to the financial statements	10 - 23

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The church's objectives as set out in the governing document are:-

1. The advancement of the Christian faith according to the principles of the Baptist denomination.
2. The church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The Trustees note that the church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and also bring a blessing to the area in which they lived. West Leigh Baptist Church (WLBC), its Trustees and members are committed to the implementation of those New Testament principles. It is not alone in this; it is one of many churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of the West Leigh district and beyond come into this experience of knowing Jesus Christ as their Lord, Saviour and friend.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objectives and vision, the charity's main activities and achievements during 2024 were as follows: -

West Leigh Baptist Church (WLBC) is a thriving community of people who believe in, and follow Jesus Christ, believing Him to be the Son of God; a church of ordinary people who in reading and seeking to obey God's Word, the Bible, are day by day longing to share the transformative love of God with the local community and beyond.

Our vision Statement of "Jesus in Us, our Church, our Community, our World" remained our clear focus during 2024 along with a set of working principles to help fulfil this: Connecting with God, Connecting with each other and Connecting with the World.

Although the Covid pandemic has passed, there are still many who have found mixing with others a challenge and as a church we have maintained the live streaming of the Sunday morning service, enabling a wider audience to be reached, including those who would otherwise not be able to join in person. Also, there has been continued use of technologies such as Zoom for on-line meetings and we continue to develop our forms of social media engagement.

2024 saw the continuation of a number of ministries and operational Task Groups with the purpose of developing disciples of Jesus and share in the planning and management of ministries such as Children, Youth and Families & Parish Nursing, along with operational support working alongside the Minister and Trustees. The Ministries and Task Groups are listed below.

- Children, Youth & Families
- Parish Nursing
- Communication
- Finance
- Leadership
- Mission and Discipleship
- Pastoral

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

- Buildings & Content
- Worship

We have been blessed by the preaching and teaching of God's word by two Ministers, one of whom worked for four-and-a-half days (75% stipend) and the other for three days (50% stipend). We continued the search for a new Associate Minister during 2024 as a replacement for one of the Ministers who has been with us on a temporary basis and left at the end of February 2024 returning to continue ministry in retirement in the north of England. No suitable candidate was identified and the search for an Associate Minister continues in 2025.

During 2024 a volunteer Minister in Training appointed in Autumn 2023 left at the end of the Summer to take up a new appointment as a Student Minister in Hertfordshire.

Prayer continues to be a key aspect across all ministries and activities with the continued meeting monthly on Saturday mornings and in Home Groups, weekly Pastoral meetings and evenings during the week using technologies such as Zoom to enable folk to gather on-line rather than in person.

There were a number of baptismal services during the year with 5 people being baptised.

We continued to encourage the church fellowship to prayerfully consider and financially support others beyond the local church by maintaining links with specific mission activities including: -

- Baptist Missionary Society
- Viva
- Release International
- An Indian orphanage
- Christians Against Poverty
- Other charitable organisations within the UK and overseas

The church has many Home Groups with further expansion during 2024, which allows church attendees to have regular contact, prayer and support; these meet mainly in people's houses or in some cases on-line.

There were two Alpha Courses held at the church during the year for those seeking to find out more about the Christian faith.

We have also continued to run activities for children and youth during 2024 and we are blessed with having a significant number of young people engaged in the various groups. This includes a Boys Brigade company and Girls Association which meets on Tuesday evening. A relaunched Friday night youth event entitled "Ignite" offering a safe place for teens to meet with recreational activities. We also commenced a teen focused weekly Bible study and joined with a national youth summer event called "Satellites" organised through New Wine. As an alternative to Halloween, we also arranged a "Light Party" which was open to the Children and Youth that attend activities at West Leigh but also extended to anyone in the neighbourhood with many walk-ins at the event.

Another activity run by WLBC in conjunction with other churches in the Southend City area is COSMOS which offers football training and matches for youngsters; this runs from September to June.

Each Monday we provide an opportunity for parents and guardians to bring children under school age to join a team of dedicated helpers at the church for "Stay and Play". This is aimed at providing a safe environment for parents and carers to play together, do craft, chat and enjoy refreshments and is a service that is much appreciated in the local community as there is significant demand. Our Parish nurse team regularly attend Stay & Play offering advice and support.

Wednesday continues to be a busy day at the church where our Parish Nurse team provides a range of complimentary services to those available through the local NHS practices, particularly supporting the elderly and providing fitness and wellness sessions to encourage those with physical needs to gain confidence by working with a fitness instructor in exercise classes, a facility available to everyone in the local community. During 2024 we have seen a significant increase in folk seeking help for mental health issues and are grateful that one of the Parish Nurse team is able to specialise in this area of support. We are also extremely grateful as a Church for the financial support we have received for specific needs from grant providers which include; Essex Community Foundation, the Co-op Community Fund, Frank Litchfield General Charitable Trust and John Lewis which amounted to over £10,500.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Weekly activities include providing a safe place for folk to meet encouraging socialising and interaction with others, refreshments and lunches, plus the opportunity to join with us with a church service and activities to promote good mental health. During the summer a "holiday at home" event took place over a week specifically aimed for those who find going away difficult, an event which was well attended. In addition to those who met on Wednesdays, the Parish Nursing team also maintained regular contact with many who were continuing to be house-bound.

The church has a proper system of ensuring that the vulnerable are cared for and protected via the Safeguarding Children, Young People and Adults at Risk Policy and the use of the Disclosure and Barring Service (DBS). Regular identification of those involved in both working with children and young people and vulnerable adults is carried out and training and support is provided. The system is reviewed annually and updated to keep up with best practice and legislation.

The Church operates a Charity Shop (Cornerstone) located around one quarter of a mile from the church premises. This is a wholly owned subsidiary of West Leigh Baptist Church CIO and has three directors appointed with three part-time staff members responsible for the day-to-day operations of the shop which includes: Part time Manager, part-time Assistant Manager and cleaner along with a very committed team of volunteers. During 2024 a new Assistant Manager was appointed to replace the previous post holder who had resigned.

As well as raising funds for the charity, Cornerstone also provides essential support and friendship to many in the community who come to buy goods but also receive love and care from the people who work there. Cornerstone continued to deliver good levels of turnover and profit to support the church building fund.

WLBC continued to operate a distribution centre for the Southend Area Food Bank open each Saturday morning, with an increasing number of people in the community needing this kind of support due to economic circumstances. The distribution centre was run by a good number of volunteers, including some from the local community.

One of our church members provides a chaplaincy service to local shopkeepers. This involves visiting their premises and engaging with the business owners and shop-workers to build relationships, talk about the issues they may be facing and offering support through prayer.

The church also ran an Easter Fair and a Christmas Bazaar which raised money for the building fund. The aim is to run a series of events like these and the previously mentioned Light Party in future which will be a bridge to the local community.

A number of community groups have been able to use the building with these external users also contributing to the church's income through letting fees.

After gaining planning permission from Southend-on-Sea City Council in early 2023, the 2024 year has been a period working on the detailed specification to progress with the building completion which included a gift and pledge day raising additional funds such that it is hoped that during 2025 work will commence in securing the necessary building contractor to take the project to the desired position of commencing the building work.

During 2024, two legacies were received from the estates of Sheila Joines (£392,711) and Connie Bond (£500) for which the church is extremely grateful. Members have been reminded at Church Meetings that leaving a gift to WLBC in their Wills is something worth considering as a way of blessing the future work of WLBC.

It will be noted that 2024 saw a surplus in the general account of £26k (excluding legacies).

The church's numerous activities would not have been able to take place without the hard work of the staff and the many volunteers who give up their time to serve. We are grateful for all this support. We are thankful too that church members and the wider congregation have continued to give generously and sacrificially to support the work of WLBC financially.

The total number of church members at the end of the year was 185.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

Unrestricted funds showed a surplus after transfers of £420,511. This compared to a surplus in the previous year of £66,288. Restricted funds showed a surplus, after transfers, of £102,432 (2023: surplus of £36,341).

At 31 December 2024 unrestricted funds amounted to £817,377 and restricted funds were £1,807,351. The unrestricted funds include the net book value of the manse and the restricted funds include the net book value of the church buildings.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 4 February 2020 (no. 1187741). The work of the charity was previously carried out by another unincorporated charity of the same name (no. 1132875). On 1 January 2021 the unincorporated charity's assets and activities were transferred to the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

M M'Clelland
A Holmes
Reverend J Jacobson
T Simmonds
S Culliford
M Napper
T Lawrence
O Olugbodi
S Campbell
I Newton
S Tollworthy
D Monk (Appointed 1 January 2024)
A Oladimeji (Appointed 1 January 2024)
W Eugster (Resigned 29 February 2024)

Responsibility for setting policy and for determining the parameters within which the charity should operate for making operating decisions rests with the church members' meeting with the appointment of Trustees who meet at least once a month to monitor the activities of the charity. Responsibility for the day to day operation of the charity is headed up by the Trustees led by the Ministers. New Trustees are appointed through the Church Members' Meeting as stipulated by the governing document.

The trustees' report was approved by the Board of Trustees.

A Holmes

A Holmes

Trustee

Dated: 26 June 2025

WEST LEIGH BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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. 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.

WEST LEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST LEIGH BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of West Leigh Baptist Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

John Caladine

John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

30 June 2025

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	620,645	197,955	818,600	225,985	108,308	334,293
Charitable activities	4	42,904	-	42,904	34,700	-	34,700
Investments	5	10,864	8,453	19,317	1,833	4,937	6,770
Other income	6	3,644	41,902	45,546	2,671	30,048	32,719
Total income		678,057	248,310	926,367	265,189	143,293	408,482
Expenditure on:							
Charitable activities	7	257,546	40,821	298,367	240,605	65,248	305,853
Building fund professional fees	12	-	105,057	105,057	-	-	-
Total expenditure		257,546	145,878	403,424	240,605	65,248	305,853
Net income		420,511	102,432	522,943	24,584	78,045	102,629
Transfers between funds	20	-	-	-	41,704	(41,704)	-
Net movement in funds		420,511	102,432	522,943	66,288	36,341	102,629
Reconciliation of funds:							
Fund balances at 1 January 2024		396,866	1,704,919	2,101,785	330,578	1,668,578	1,999,156
Fund balances at 31 December 2024		817,377	1,807,351	2,624,728	396,866	1,704,919	2,101,785

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	14		1,718,159		1,738,351
Investments	15		5,001		5,001
			<u>1,723,160</u>		<u>1,743,352</u>
Current assets					
Trade and other receivables	16	23,879		5,583	
Cash at bank and in hand		984,192		439,780	
		<u>1,008,071</u>		<u>445,363</u>	
Current liabilities	17	(31,503)		(11,930)	
Net current assets			<u>976,568</u>		<u>433,433</u>
Total assets less current liabilities			<u>2,699,728</u>		<u>2,176,785</u>
Non-current liabilities	18		(75,000)		(75,000)
Net assets			<u><u>2,624,728</u></u>		<u><u>2,101,785</u></u>
The funds of the charity					
Restricted income funds	20		1,807,351		1,704,919
Unrestricted funds	21		817,377		396,866
			<u><u>2,624,728</u></u>		<u><u>2,101,785</u></u>

The financial statements were approved by the trustees on 26 June 2025

A Holmes

A Holmes
Trustee

WEST LEIGH BAPTIST CHURCH

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	26		525,095		119,713
Investing activities					
Proceeds from disposal of subsidiaries		-		(5,001)	
Investment income received		19,317		6,770	
Net cash generated from investing activities			19,317		1,769
Net increase in cash and cash equivalents			544,412		121,482
Cash and cash equivalents at beginning of year			439,780		318,298
Cash and cash equivalents at end of year			984,192		439,780

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

West Leigh Baptist Church is a Charitable Incorporated Organisation governed by its constitution dated 4 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of donated goods for resale are recognised as income when sold.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Church building	1% straight line
Manse	1% Straight line
Fixtures, fittings and equipment	20% straight line

The cost of the church building includes the cost of some land which is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	227,434	147,955	375,389	218,985	82,977	301,962
Legacies	393,211	-	393,211	7,000	-	7,000
Grants	-	50,000	50,000	-	25,331	25,331
	<u>620,645</u>	<u>197,955</u>	<u>818,600</u>	<u>225,985</u>	<u>108,308</u>	<u>334,293</u>
Donations and gifts						
Donations of cash	189,472	124,021	313,493	180,814	74,119	254,933
Income tax recoverable	37,962	22,304	60,266	38,171	8,858	47,029
Other	-	1,630	1,630	-	-	-
	<u>227,434</u>	<u>147,955</u>	<u>375,389</u>	<u>218,985</u>	<u>82,977</u>	<u>301,962</u>

4 Charitable activities

	2024 £	2023 £
Parish nurse	8,584	9,808
Room and hall hire	34,320	24,892
	<u>42,904</u>	<u>34,700</u>

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	10,864	8,453	19,317	1,833	4,937	6,770
	<u>10,864</u>	<u>8,453</u>	<u>19,317</u>	<u>1,833</u>	<u>4,937</u>	<u>6,770</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donation from subsidiary	3,644	41,902	45,546	2,671	30,048	32,719

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	107,350	118,768
Manse costs	2,861	4,070
Telephone and utilities	15,235	18,318
Church activities	12,998	12,684
Catering	1,323	1,173
Conferences, training and pastoral	1,541	800
Children's work	7,143	4,875
Evangelism and publicity	999	1,284
Parish Nurse Ministry (Staff costs £28,530, 2023: £29,074)	32,375	31,313
Repairs, maintenance and renewals	12,460	16,075
Computer and IT	3,247	1,878
Other funds and giving	2,643	315
Miscellaneous expenses	180	519
Staff expenses	4,916	1,247
	<u>205,271</u>	<u>213,319</u>
Grant funding of activities (see note 8)	32,899	32,993
Share of support and governance costs (see note 9)		
Support	54,364	54,664
Governance	5,833	4,877
	<u>298,367</u>	<u>305,853</u>
Analysis by fund		
Unrestricted funds	257,546	240,605
Restricted funds	40,821	65,248
	<u>298,367</u>	<u>305,853</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grants payable

	Charitable activities 2024 £	Charitable activities 2023 £
Grants to institutions:		
Baptists Together	1,045	1,026
BMS	5,450	5,760
CAP	1,850	1,860
Home Mission	1,810	1,800
Indian Orphanage	8,079	4,490
Viva & KM	3,319	3,065
Foodbank	761	1,805
Release International	2,400	2,400
Other	3,170	4,970
	<u>27,884</u>	<u>27,176</u>
Grants to individuals	5,015	5,817
	<u>32,899</u>	<u>32,993</u>

9 Support costs

	Support costs £	Governance costs £	Total Support costs 2024 £	Support costs £	Governance costs £	Total 2023 £
Staff costs	28,932	-	28,932	27,665	-	27,665
Depreciation	20,192	-	20,192	21,755	-	21,755
Printing, postage and stationery	2,082	-	2,082	2,322	-	2,322
Insurance	3,158	-	3,158	2,922	-	2,922
Payroll costs	-	1,333	1,333	-	1,337	1,337
Accountancy and independent examination	-	4,500	4,500	-	3,540	3,540
	<u>54,364</u>	<u>5,833</u>	<u>60,197</u>	<u>54,664</u>	<u>4,877</u>	<u>59,541</u>
<u>Analysed between</u>						
Charitable activities	<u>54,364</u>	<u>5,833</u>	<u>60,197</u>	<u>54,664</u>	<u>4,877</u>	<u>59,541</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

10 Trustees

Reverend J Jacobson received gross pay (including housing and expense allowance) of £45,850 (2023: £43,650) and pension contributions of £4,440 (2023: £3,993) for his role as Minister.

Reverend W Eugster received gross pay of £3,179 (2023: £17,763) and pension contributions of £89 (2023: £497) for his role as Minister.

None of the other trustees received any remuneration or benefits from the charity during the year.

Trustee donations amounted to £82,720 during the year (2023: £44,940).

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	12	13
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	153,571	164,692
Social security costs	4,099	4,239
Other pension costs	7,142	6,576
	<u> </u>	<u> </u>
	<u>164,812</u>	<u>175,507</u>

There were no employees whose annual remuneration was more than £60,000.

12 Building fund professional fees

	Restricted	Restricted
	funds	funds
	2024	2023
	£	£
Building fund professional fees	105,057	-
	<u> </u>	<u> </u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Property, plant and equipment

	Church building	Manse	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 January 2024	1,668,971	350,000	32,407	2,051,378
At 31 December 2024	1,668,971	350,000	32,407	2,051,378
Depreciation and impairment				
At 1 January 2024	238,812	42,000	32,215	313,027
Depreciation charged in the year	16,500	3,500	192	20,192
At 31 December 2024	255,312	45,500	32,407	333,219
Carrying amount				
At 31 December 2024	1,413,659	304,500	-	1,718,159
At 31 December 2023	1,430,159	308,000	192	1,738,351

15 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 January 2024 & 31 December 2024	5,001
Carrying amount	
At 31 December 2024	5,001
At 31 December 2023	5,001

Other investments comprise:	Notes	2024 £	2023 £
Investments in subsidiaries	25	1	1
Loans to subsidiaries	25	5,000	5,000
		5,001	5,001

In December 2023 West Leigh Baptist Church made an interest free loan of £5,000 to their subsidiary WLBC Cornerstone Limited (which runs the Cornerstone charity shop) to facilitate the operation of the new trading company.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Trade and other receivables	2024	2023
	£	£
Amounts falling due within one year:		
Trade receivables	2,973	422
Other receivables	19,180	3,536
Prepayments and accrued income	1,726	1,625
	<u>23,879</u>	<u>5,583</u>

17 Current liabilities	2024	2023
	£	£
Trade payables	26,672	2,425
Amounts owed to subsidiary undertakings	-	1,042
Other payables	538	636
Accruals and deferred income	4,293	7,827
	<u>31,503</u>	<u>11,930</u>

18 Non-current liabilities	2024	2023
	£	£
Borrowings	<u>75,000</u>	<u>75,000</u>

The borrowings above represent monies loaned by a Church member in 2019 due to be repaid in ten years with no required payment prior to tenure expiring. The loan is interest free.

19 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,142</u>	<u>6,576</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Balance at 31 December 2024
	£	£	£	£	£	£	£	£
Social Enterprise Fund	3,995	9,295	(2,108)	-	11,182	240	(20)	11,402
Boys Brigade	337	1,520	(1,413)	-	444	1,011	(1,387)	68
WLBC Football Team	653	1,420	(1,605)	-	468	1,320	(1,557)	231
Church W/E	6,067	-	-	-	6,067	-	(3,174)	2,893
Building Fund (Church net book value)	1,466,284	-	(18,063)	(18,062)	1,430,159	-	(16,500)	1,413,659
Building Fund (fundraising)	176,653	89,897	(9,527)	(19,534)	237,489	237,163	(104,336)	370,316
BF (Cornerstone) Shop	4,108	-	-	(4,108)	-	-	-	-
Meg Cannon Film Project	-	860	(860)	-	-	440	(440)	-
Suryapet Orphanage	-	2,498	(2,090)	-	408	3,771	(3,279)	900
Parish Nurse	10,481	25,331	(25,362)	-	10,450	-	(10,450)	-
Ministerial Support	-	7,878	-	-	7,878	-	-	7,878
Other Restricted Funds	-	4,594	(4,220)	-	374	4,365	(4,735)	4
	<u>1,668,578</u>	<u>143,293</u>	<u>(65,248)</u>	<u>(41,704)</u>	<u>1,704,919</u>	<u>248,310</u>	<u>(145,878)</u>	<u>1,807,351</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Restricted funds (Continued)

Social Enterprise Fund is a restricted fund to allow for future expenditure on social needs.

Boys Brigade - WLBC has a BB company incorporating Girls Association where the church Finance team manages their books which we hold as a restricted fund.

WLBC Football Team - the church has a youth football team (COSMOS) and the church Finance Team manages their books that are held as a restricted fund.

Church W/E is a restricted fund to allow for future expenditure on a church weekend away.

Building Fund comprises the net book value of the church building and cash funds raised and used for the church buildings. For the 2023 accounts the two parts of the fund have been separated out. The transfer out from "Building Fund (Church net book value)" of £18,062 during the year relates to depreciation not posted against the restricted fund in the previous year and instead posted to unrestricted funds. The "Building Fund (fundraising)" received a transfer from the BF (Cornerstone) Shop in the year and there was also an adjustment so that the funds agreed to the church records - these transfers resulted in a net transfer out of £19,534.

BF (Cornerstone) Shop was a restricted fund to manage the charity shop. The remaining funds of £4,108 were transferred to the "Building Fund (fundraising)" in 2023 following the setting of a new subsidiary company to run the shop.

Meg Cannon Film Project - this is a restricted fund where gifts can be passed through church giving channels, and where this is managed by the Finance Team.

Suryapet Orphanage - this is an Indian orphanage where WLBC along with 2 other local churches provide financial support from our main income tithe but where this fund enables individuals to provide specific donations which the Finance Team will settle monthly.

Parish Nurse - this fund includes income from specific grants for the work of the Parish Nurse and expenditure which can be applied against it. Other activities are part of the General Fund.

Ministerial Support - this fund contains donations received for the appointment of a new associate minister.

Other Restricted Funds is the aggregation of several individually immaterial restricted funds to allow for future expenditure on projects and causes as laid out by the donor placing the restriction at the time of the gift.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General reserve	30,000	-	-	-	30,000
Legacy Fund	-	393,211	-	-	393,211
General funds	366,866	284,846	(257,546)	-	394,166
	<u>396,866</u>	<u>678,057</u>	<u>(257,546)</u>	<u>-</u>	<u>817,377</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General reserve	30,000	-	-	-	30,000
General funds	300,578	265,189	(240,605)	41,704	366,866
	<u>330,578</u>	<u>265,189</u>	<u>(240,605)</u>	<u>41,704</u>	<u>396,866</u>

The General reserve represents funds set aside in accordance with best practice advised by the Charity Commission.

22 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total Unrestricted funds		Restricted funds 2023	Total
	£	£	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	304,500	1,413,659	1,718,159	308,192	1,430,159	1,738,351
Investments	5,001	-	5,001	5,001	-	5,001
Current assets/(liabilities)	507,876	468,692	976,568	83,673	349,760	433,433
Long term liabilities	-	(75,000)	(75,000)	-	(75,000)	(75,000)
	<u>817,377</u>	<u>1,807,351</u>	<u>2,624,728</u>	<u>396,866</u>	<u>1,704,919</u>	<u>2,101,785</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

23 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

2024	2023
£	£
=====	=====

The lease related to the rental of the Cornerstone shop. In 2023 the trading activities were transferred to a separate trading subsidiary, WLBC Cornerstone Ltd (company number 14446176).

24 Related party transactions

L Lawrence, wife of trustee T Lawrence, received gross pay of £12,743 (2023: £12,745) and pension contributions of £385 (2023: £382) for her role as Parish Nurse.

L M'Clelland, wife of trustee M M'Clelland, received gross pay of £15,701 (2023: £15,440) and pension contributions of £471 (2023: £463) for her role as Bookkeeper.

25 Subsidiaries

Details of the charity's subsidiaries at 31 December 2024 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
WLBC Cornerstone Limited	United Kingdom	Charity shop	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
WLBC Cornerstone Limited	-	1

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

26	Cash generated from operations		2024	2023
			£	£
	Surplus for the year		522,943	102,629
	Adjustments for:			
	Investment income recognised in statement of financial activities		(19,317)	(6,770)
	Depreciation and impairment of property, plant and equipment		20,192	21,755
	Movements in working capital:			
	(Increase)/decrease in trade and other receivables		(18,296)	8,189
	Increase/(decrease) in trade and other payables		19,573	(6,090)
	Cash generated from operations		<u>525,095</u>	<u>119,713</u>
27	Analysis of changes in net funds			
		At 1 January	Cash flows	At 31 December
		2024		2024
		£	£	£
	Cash at bank and in hand	439,780	544,412	984,192
	Loans falling due after more than one year	(75,000)	-	(75,000)
		<u>364,780</u>	<u>544,412</u>	<u>909,192</u>

WEST LEIGH BAPTIST CHURCH

England & Wales - Charity number 1187741

Accounts

Charity registration number 1187741

WEST LEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



Caladine
Chartered Certified Accountants

WEST LEIGH BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M M'Clelland A Holmes Reverend J Jacobson T Simmonds S Culliford M Napper T Lawrence O Olugbodi S Campbell I Newton S Tollworthy D Monk A Oladimeji	(Appointed 1 January 2023) (Appointed 1 January 2023) (Appointed 1 January 2023) (Appointed 1 January 2024) (Appointed 1 January 2024)
Charity number	1187741	
Principal address	1150 London Road Leigh-on-Sea Essex SS9 2AJ	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ	

WEST LEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 22

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The church's objectives as set out in the governing document are:-

1. The advancement of the Christian faith according to the principles of the Baptist denomination.
2. The church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The Trustees note that the church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and also bring a blessing to the area in which they lived. West Leigh Baptist Church (WLBC), its Trustees and members are committed to the implementation of those New Testament principles. It is not alone in this; it is one of many churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of the West Leigh district and beyond come into this experience of knowing Jesus Christ as their Lord, Saviour and friend.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objectives and vision, the charity's main activities and achievements during 2023 were as follows:-

WLBC is a thriving community of people who believe in, and follow Jesus Christ, believing Him to be the Son of God; a church of ordinary people who in reading and seeking to obey God's Word, the Bible, are day by day longing to share the transformative love of God with the local community and beyond.

Our vision Statement of "Jesus in Us, our Church, our Community, our World" remained our clear focus during 2023 along with a set of working principles to help fulfil this: Connecting with God, Connecting with each other and Connecting with the World.

The passing of the Covid pandemic was welcome but it provided some opportunities to learn new ways of doing things that the church has continued to benefit from. These included continuing to stream our Sunday morning services on-line which enabled a wider audience to be reached, including those who would otherwise not be able to join in person. Also, there has been more use of technology to conduct meetings (e.g. via Zoom) and a move towards more remote working. The use of social media to improve communication has also grown, for example with WhatsApp groups.

2023 saw the continued operation of Task Groups that were re-started in 2022 focusing on specific ministries and areas of service. These facilitate a wider involvement of the church membership in fulfilling the mission of WLBC and reducing the workload of the Ministers who would otherwise be overstretched. The Task Groups are:

- Buildings
- Children, Youth & Families
- Communication
- Finance
- Leadership
- Mission and Discipleship

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

- Pastoral (including Parish Nurse)
- Worship

We have been blessed by the preaching and teaching of God's word by our two Ministers, one of whom worked for four-an-a-half days (75% stipend) and the other for three days (50% stipend). We continued the search for a new associate Minister during 2023 (as a replacement for one of the Ministers who has been with us on a temporary basis in the knowledge that he would be leaving in February 2024). No suitable candidate was in prospect of being appointed by year end.

A church member was appointed as a Minister in Training on a volunteer basis for eight hours a week for a period of up to two years in September 2023 (this assignment will in fact come to an end after one year).

2023 saw the introduction of Sunday evening gatherings in addition to the Sunday morning service covering a variety of topics including evangelism, Christian practices, theology, testimonies as well as prayer and praise.

Throughout the year, monthly prayer meetings have been held on Saturday mornings to seek God's will for the future.

There were a number of baptismal services during the year with 10 people being baptised.

We continued to encourage the church fellowship to prayerfully consider others beyond the local church by maintaining links with specific mission activities including:-

- Baptist Missionary Society
- Viva
- Release International
- An Indian orphanage
- Others within the UK and overseas

During the year we have been able to pray and give financial support to these specific ministries, along with other mission partnerships including support to the Baptist Union, Christians against Poverty, Foodbank, Evangelical Alliance and Christian Vision for Men.

The church has many home groups allowing members to have regular contact, prayer and support; these meet mainly in people's houses or in some cases on-line.

There were two Alpha Courses held at the church during the year for those seeking to find out more about the Christian faith.

We have also continued to run activities for children and youth during 2023, once again no longer restricted because of the pandemic, and we are blessed with having a significant number of young people engaged in the various groups. This includes a Boys Brigade company which now includes the Girls Association. A group of teenagers attended the Luminosity event run by the New Wine organisation during the summer.

Our "Stay and Play" activity for parents and carers with young children also continued and this is a service that is much appreciated in the local community as there is significant demand. Also, the Light Party run by the church for children and young people on 31st October was very well attended.

Parish Nursing continued ministering in the community including amongst the most vulnerable. An additional Parish Nurse was appointed in January 2023, specialising in the area of mental health. This has enabled the work to expand and develop further. Although the pandemic is behind us, this ministry continues to adapt to serving many who still find meeting with others a challenge given the rise in mental health issues among all age groups. Weekly activities on a Wednesday included exercise classes, socialising and interaction with others, lunch, a service and activities to promote good mental health. A holiday at home activity also took place one week during the summer which was well attended.

The Parish Nursing team also maintained regular contact with many who were continuing to be house-bound. As a church we were grateful for specific grants provided enabling the Parish Nursing team to work extended hours and in different ways to sustain meeting these needs within the fellowship and in the wider community. The grant providers during 2023 were the Essex Community Foundation, the Mid and South Essex CVS Network, the Community Investment Board, The Frank Litchfield General Charitable Trust, the Co-op Community Fund and John Lewis. Total grants received from these sources to support the work of Parish Nursing amounted to over £25,000.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The church has a proper system of ensuring that the vulnerable are cared for and protected via the Safeguarding Children, Young People and Adults at Risk Policy and the use of the Disclosure and Barring Service (DBS). Regular identification of those involved in both working with children and young people and vulnerable adults is carried out and training and support is provided. The system is reviewed annually and updated to keep up with best practice and legislation.

The church operates a Charity Shop (Cornerstone) located around one quarter of a mile from the church premises. A part time manager and assistant are employed with the shop staffed by a team of very committed volunteers. The assistant manager resigned towards the end of 2023 and a replacement is being sought with the opportunity being taken to review the job description for the role.

As well as raising funds for the charity, Cornerstone also provides essential support and friendship to many in the community who come to buy goods but also receive love and care from the people who work there. Cornerstone continued to deliver good levels of turnover and profit to support the building fund. Refurbishment of the premises was carried out during the course of the year to create more space for display of goods with the aim of increasing turnover and profit further.

WLBC continued to operate a distribution centre for the Southend Area Food Bank open each Saturday morning, with an increasing number of people in the community needing this kind of support due to economic circumstances. The distribution centre was run by a good number of volunteers, including some from the local community.

A number of community groups have been able to use the building with these external users also contributing to the church's income through letting fees.

Another activity run by WLBC in conjunction with other churches in the Southend City area is COSMOS which offers football training and matches for boys and girls; this runs from September to June.

The church continued with plans to complete the building project. Following a survey carried out with all relevant user groups and stakeholders the previous year, a scaled down plan was agreed with the church members and submitted to Southend City Council for approval. Planning permission was then granted in early 2023 and later in the year the church members approved the following resolution at a Special Church Meeting: "That the church goes ahead with completion of the building project on the basis of the plans approved by Southend City Council on 7th March 2023 and seeks to raise the necessary funds." A fund-raising strategy was agreed by the Trustees to be implemented in 2024.

The church's numerous activities would not have been able to take place without the hard work of the staff and the many volunteers who give up their time to serve. We are grateful for all this support. We are thankful too that church members and the wider congregation have continued to give generously and sacrificially to support the work of WLBC financially.

The total number of church members at the end of the year was 189.

Financial review

Unrestricted funds showed a surplus before transfers of £24,584 which has been amended with a transfer of £41,074 from restricted funds. This transfer includes a correction from 2022 where the depreciation of the value of the building had been applied to unrestricted funds plus another transfer from the building fund, leaving an overall surplus after transfers of £66,288. This compared to a deficit in the previous year of £57,885 but without the building depreciation this would have been a deficit of £39,823. Restricted funds showed a surplus, after transfers, of £36,341 (2022: surplus of £84,123).

At 31 December 2023 unrestricted funds amounted to £396,866 and restricted funds were £1,704,919. The unrestricted funds include the net book value of the manse and the restricted funds include the net book value of the church buildings.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 4 February 2020 (no. 1187741). The work of the charity was previously carried out by another unincorporated charity of the same name (no. 1132875). On 1 January 2021 the unincorporated charity's assets and activities were transferred to the CIO.

The trustees who served during the year and up to the date of signature of the financial statements were:

M M'Clelland	
A Holmes	
Reverend J Jacobson	
N Copus	(Retired 1 January 2024)
T Simmonds	
S Culliford	
M Napper	
T Lawrence	
O Olugbodi	
Reverend W Eugster	(Retired 29 February 2024)
S Campbell	(Appointed 1 January 2023)
I Newton	(Appointed 1 January 2023)
S Tollworthy	(Appointed 1 January 2023)
D Monk	(Appointed 1 January 2024)
A Oladimeji	(Appointed 1 January 2024)

Responsibility for setting policy and for determining the parameters within which the charity should operate for making operating decisions rests with the church members' meeting with the appointment of Trustees who meet at least once a month to monitor the activities of the charity. Responsibility for the day to day operation of the charity is headed up by the Trustees led by the Ministers. New Trustees are appointed through the Church Members' Meeting as stipulated by the governing document.

The trustees' report was approved by the Board of Trustees.

Andy Holmes

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A Holmes

Trustee

Dated:

WEST LEIGH BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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. 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.

WEST LEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST LEIGH BAPTIST CHURCH

I report to the trustees on my examination of the financial statements of West Leigh Baptist Church (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.

John Galadine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated:

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	225,985	108,308	334,293	192,642	79,922	272,564
Charitable activities	4	34,700	-	34,700	33,038	-	33,038
Other trading activities	5	-	-	-	-	92,423	92,423
Investments	6	1,833	4,937	6,770	1,049	16	1,065
Other income	7	2,671	30,048	32,719	-	-	-
Total income		<u>265,189</u>	<u>143,293</u>	<u>408,482</u>	<u>226,729</u>	<u>172,361</u>	<u>399,090</u>
Expenditure on:							
Raising funds	8	179	48	227	240	45,478	45,718
Charitable activities	9	240,426	65,200	305,626	288,252	38,882	327,134
Total expenditure		<u>240,605</u>	<u>65,248</u>	<u>305,853</u>	<u>288,492</u>	<u>84,360</u>	<u>372,852</u>
Net income		24,584	78,045	102,629	(61,763)	88,001	26,238
Transfers between funds	21	41,704	(41,704)	-	3,878	(3,878)	-
Net movement in funds		66,288	36,341	102,629	(57,885)	84,123	26,238
Reconciliation of funds:							
Fund balances at 1 January 2023		330,578	1,668,578	1,999,156	388,463	1,584,455	1,972,918
Fund balances at 31 December 2023		<u>396,866</u>	<u>1,704,919</u>	<u>2,101,785</u>	<u>330,578</u>	<u>1,668,578</u>	<u>1,999,156</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Property, plant and equipment	15		1,738,351		1,760,106
Investments	16		5,001		-
			<u>1,743,352</u>		<u>1,760,106</u>
Current assets					
Trade and other receivables	17	5,583		13,772	
Cash at bank and in hand		439,780		318,298	
		<u>445,363</u>		<u>332,070</u>	
Current liabilities	18	(11,930)		(18,020)	
Net current assets			<u>433,433</u>		<u>314,050</u>
Total assets less current liabilities			2,176,785		2,074,156
Non-current liabilities	19		(75,000)		(75,000)
Net assets			<u>2,101,785</u>		<u>1,999,156</u>
Income funds					
Restricted funds	21		1,704,919		1,668,578
<u>Unrestricted funds</u>					
Designated funds:					
General reserve		30,000		30,000	
	22	30,000		30,000	
General unrestricted funds		<u>366,866</u>		<u>300,578</u>	
			<u>396,866</u>		<u>330,578</u>
			<u>2,101,785</u>		<u>1,999,156</u>

The financial statements were approved by the Trustees on

Andy Holmes

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A Holmes
Trustee

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

West Leigh Baptist Church is a Charitable Incorporated Organisation governed by its constitution dated 4 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of donated goods for resale are recognised as income when sold.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Church building	1% straight line
Manse	1% Straight line
Fixtures, fittings and equipment	20% straight line

The cost of the church building includes the cost of some land which is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Non-current investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	218,985	82,977	301,962	192,642	64,922	257,564
Legacies receivable	7,000	-	7,000	-	-	-
Other grants receivable	-	25,331	25,331	-	15,000	15,000
	<u>225,985</u>	<u>108,308</u>	<u>334,293</u>	<u>192,642</u>	<u>79,922</u>	<u>272,564</u>
Donations and gifts						
Donations of cash	180,814	74,119	254,933	158,761	55,350	214,111
Income tax recoverable	38,171	8,858	47,029	33,881	9,572	43,453
	<u>218,985</u>	<u>82,977</u>	<u>301,962</u>	<u>192,642</u>	<u>64,922</u>	<u>257,564</u>

4 Charitable activities

	2023 £	2022 £
Parish nurse	9,808	9,425
Room and hall hire	24,892	23,613
	<u>34,700</u>	<u>33,038</u>

5 Income from other trading activities

	Restricted funds 2023 £	Restricted funds 2022 £
Sale of donated goods	-	90,323
Advertising	-	2,100
	<u>-</u>	<u>92,423</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Income from investments

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Interest receivable	1,833	4,937	6,770	1,049	16	1,065

7 Other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donation from subsidiary	2,671	30,048	32,719	-	-	-

8 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fundraising and publicity						
Other fundraising costs	179	48	227	240	-	240
Staff costs	-	-	-	-	21,234	21,234
	179	48	227	240	21,234	21,474
Trading costs						
Operating charity shop	-	-	-	-	24,244	24,244
Total costs	179	48	227	240	45,478	45,718

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

9 Expenditure on charitable activities

	Charitable activities	Charitable activities
	2023	2022
	£	£
Direct costs		
Staff costs	149,089	135,168
Manse costs	4,070	24,248
Telephone and utilities	18,318	18,148
Church activities	14,923	12,372
Catering	1,173	866
Conferences, training and pastoral	800	524
Children's work	4,875	5,654
Evangelism and publicity	1,284	767
Repairs, maintenance and renewals	16,075	32,184
Computer and IT	1,878	2,864
Other funds and giving	315	260
Miscellaneous expenses	292	356
	<u>213,092</u>	<u>233,411</u>
Grant funding of activities (see note 10)	32,993	29,950
Share of support and governance costs (see note 11)		
Support	54,664	58,471
Governance	4,877	5,302
	<u>305,626</u>	<u>327,134</u>
Analysis by fund		
Unrestricted funds	240,426	288,252
Restricted funds	65,200	38,882
	<u>305,626</u>	<u>327,134</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Grants payable

	Charitable activities 2023	Charitable activities 2022
	£	£
Grants to institutions:		
Baptists Together	1,026	931
BMS	5,760	5,450
CAP	1,860	1,700
Home Mission	1,800	2,400
Indian orphanages	4,490	4,224
Viva & KM	3,065	3,313
Foodbank	1,805	2,090
Release International	2,400	2,900
Other	4,970	3,279
	<u>27,176</u>	<u>26,287</u>
Grants to individuals	5,817	3,663
	<u>32,993</u>	<u>29,950</u>

11 Support costs

	Support costs	Governance costs	Total Support costs		Governance costs	Total
	£	£	2023	£	£	2022
	£	£	£	£	£	£
Staff costs	27,665	-	27,665	26,599	-	26,599
Depreciation	21,755	-	21,755	26,860	-	26,860
Printing, postage and stationery	2,322	-	2,322	2,368	-	2,368
Insurance	2,922	-	2,922	2,644	-	2,644
Legal and professional	-	1,337	1,337	-	1,222	1,222
Accountancy and independent examination	-	3,540	3,540	-	4,080	4,080
	<u>54,664</u>	<u>4,877</u>	<u>59,541</u>	<u>58,471</u>	<u>5,302</u>	<u>63,773</u>
<u>Analysed between</u>						
Charitable activities	<u>54,664</u>	<u>4,877</u>	<u>59,541</u>	<u>58,471</u>	<u>5,302</u>	<u>63,773</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Trustees

Reverend J Jacobson received gross pay (including housing and expense allowance) of £43,650 (2022: £42,075) and pension contributions of £3,993 (2022: £3,493) for his role as Minister.

Reverend W Eugster received gross pay of £17,763 (2022: £16,669) and pension contributions of £497 (2022: £464) for his role as Minister.

None of the other trustees received any remuneration or benefits from the charity during the year.

Trustee donations amounted to £44,940 during the year (2022: £28,615).

13 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	13	16
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	164,692	170,699
Social security costs	4,239	4,336
Other pension costs	6,576	6,833
	<u> </u>	<u> </u>
	<u>175,507</u>	<u>181,868</u>

The number of employees reduced in 2023 as employees were transferred to the new company WLBC Cornerstone Ltd which runs the charity shop.

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

15 Property, plant and equipment

	Church building	Manse	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 January 2023	1,668,971	350,000	32,407	2,051,378
At 31 December 2023	1,668,971	350,000	32,407	2,051,378
Depreciation and impairment				
At 1 January 2023	220,749	38,500	32,023	291,272
Depreciation charged in the year	18,063	3,500	192	21,755
At 31 December 2023	238,812	42,000	32,215	313,027
Carrying amount				
At 31 December 2023	1,430,159	308,000	192	1,738,351
At 31 December 2022	1,448,222	311,500	384	1,760,106

16 Fixed asset investments

		2023	2022
	Notes	£	£
Cost or valuation			
At 1 January 2023			-
Additions			5,001
At 31 December 2023			5,001
Carrying amount			
At 31 December 2023			5,001
At 31 December 2022			-
Other investments comprise:			
Investments in subsidiaries	26	1	-
Loans to subsidiaries	26	5,000	-
		5,001	-

In December 2023 West Leigh Baptist Church made an interest free loan of £5,000 to their subsidiary WLBC Cornerstone Limited (which runs the Cornerstone charity shop) to facilitate the operation of the new trading company.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

17 Trade and other receivables	2023	2022
	£	£
Amounts falling due within one year:		
Trade receivables	422	133
Other receivables	3,536	12,189
Prepayments and accrued income	1,625	1,450
	<u>5,583</u>	<u>13,772</u>
	<u><u>5,583</u></u>	<u><u>13,772</u></u>
18 Current liabilities	2023	2022
	£	£
Trade payables	2,425	11,326
Amounts owed to subsidiary undertakings	1,042	-
Other payables	636	1,588
Accruals and deferred income	7,827	5,106
	<u>11,930</u>	<u>18,020</u>
	<u><u>11,930</u></u>	<u><u>18,020</u></u>
19 Non-current liabilities	2023	2022
	£	£
Borrowings	75,000	75,000
	<u>75,000</u>	<u>75,000</u>
	<u><u>75,000</u></u>	<u><u>75,000</u></u>
The borrowings above represent monies loaned by a Church member in 2019 due to be repaid in ten years with no required payment prior to tenure expiring. The loan is interest free.		
20 Retirement benefit schemes	2023	2022
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,576	6,833
	<u>6,576</u>	<u>6,833</u>
	<u><u>6,576</u></u>	<u><u>6,833</u></u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				
	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£	£	£
Social Enterprise Fund	793	3,202	-	-	3,995	9,295	(2,108)	-	11,182
Oct '17 Appeal	1,735	-	(1,735)	-	-	-	-	-	-
Boys Brigade	18	925	(606)	-	337	1,520	(1,413)	-	444
Girls Brigade	374	132	(506)	-	-	-	-	-	-
WLBC Football Team	-	1,951	(1,298)	-	653	1,420	(1,605)	-	468
Church W/E	6,067	-	-	-	6,067	-	-	-	6,067
Building Fund (Church net book value)	1,466,284	-	-	-	1,466,284	-	(18,063)	(18,062)	1,430,159
Building Fund (fundraising)	98,575	54,377	(19,925)	43,626	176,653	89,897	(9,527)	(19,534)	237,489
BF (Cornerstone) Shop	5,807	92,431	(46,626)	(47,504)	4,108	-	-	(4,108)	-
Meg Cannon Film Project	30	460	(490)	-	-	860	(860)	-	-
Suryapet Orphanage	572	633	(1,205)	-	-	2,498	(2,090)	-	408
Parish Nurse	3,403	15,000	(7,922)	-	10,481	25,331	(25,362)	-	10,450
Ministerial Support	-	-	-	-	-	7,878	-	-	7,878
Other Restricted Funds	797	3,250	(4,047)	-	-	4,594	(4,220)	-	374
	<u>1,584,455</u>	<u>172,361</u>	<u>(84,360)</u>	<u>(3,878)</u>	<u>1,668,578</u>	<u>143,293</u>	<u>(65,248)</u>	<u>(41,704)</u>	<u>1,704,919</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

21 Restricted funds (Continued)

Social Enterprise Fund is a restricted fund to allow for future expenditure on social needs.

Oct'17 Appeal is a restricted fund used in augmenting the existing building. The fund was closed in 2022.

Boys Brigade - WLBC has a BB company incorporating Girls Association where the church Finance team manages their books which we hold as a restricted fund.

Girls Brigade - the Girls Brigade company closed down in July 2022.

WLBC Football Team - the church has a youth football team (COSMOS) and the church Finance Team manages their books that are held as a restricted fund.

Church W/E is a restricted fund to allow for future expenditure on a church weekend away.

Building Fund comprises the net book value of the church building and cash funds raised and used for the church buildings. For the 2023 accounts the two parts of the fund have been separated out. The transfer out from "Building Fund (Church net book value)" of £18,062 during the year relates to depreciation not posted against the restricted fund in the previous year and instead posted to unrestricted funds. The "Building Fund (fundraising)" received a transfer from the BF (Cornerstone) Shop in the year and there was also an adjustment so that the funds agreed to the church records - these transfers resulted in a net transfer out of £19,534.

BF (Cornerstone) Shop was a restricted fund to manage the charity shop. The remaining funds of £4,108 were transferred to the "Building Fund (fundraising)" in 2023 following the setting of a new subsidiary company to run the shop.

Meg Cannon Film Project - this is a restricted fund where gifts can be passed through church giving channels, and where this is managed by the Finance Team.

Suryapet Orphanage - this is an Indian orphanage where WLBC along with 2 other local churches provide financial support from our main income tithe but where this fund enables individuals to provide specific donations which the Finance Team will settle monthly.

Parish Nurse - this fund includes income from specific grants for the work of the Parish Nurse and expenditure which can be applied against it. Other activities are part of the General Fund.

Ministerial Support - this fund contains donations received for the appointment of a new associate minister.

Other Restricted Funds is the aggregation of several individually immaterial restricted funds to allow for future expenditure on projects and causes as laid out by the donor placing the restriction at the time of the gift.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General reserve	30,000	-	-	-	30,000
General funds	300,578	265,189	(240,605)	41,704	366,866
	<u>330,578</u>	<u>265,189</u>	<u>(240,605)</u>	<u>41,704</u>	<u>396,866</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General reserve	30,000	-	-	-	30,000
Manse Rent Fund	900	-	(900)	-	-
General funds	357,563	226,729	(287,592)	3,878	300,578
	<u>388,463</u>	<u>226,729</u>	<u>(288,492)</u>	<u>3,878</u>	<u>330,578</u>

The General reserve represents funds set aside in accordance with best practice advised by the Charity Commission.

23 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total Unrestricted funds		Restricted funds 2022	Total
	£	£	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	308,192	1,430,159	1,738,351	311,884	1,448,222	1,760,106
Investments	5,001	-	5,001	-	-	-
Current assets/(liabilities)	83,673	349,760	433,433	18,694	295,356	314,050
Long term liabilities	-	(75,000)	(75,000)	-	(75,000)	(75,000)
	<u>396,866</u>	<u>1,704,919</u>	<u>2,101,785</u>	<u>330,578</u>	<u>1,668,578</u>	<u>1,999,156</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	-	15,000
Between two and five years	-	5,000
	<hr/>	<hr/>
	-	20,000
	<hr/> <hr/>	<hr/> <hr/>

The lease related to the rental of the Cornerstone shop. In 2023 the trading activities were transferred to a separate trading subsidiary, WLBC Cornerstone Ltd (company number 14446176).

25 Related party transactions

L Lawrence, wife of trustee T Lawrence, received gross pay of £12,745 (2022: £11,120) and pension contributions of £382 (2022: £334) for her role as Parish Nurse.

L M'Clelland, wife of trustee M M'Clelland, received gross pay of £15,440 (2022: £12,440) and pension contributions of £463 (2022: £373) for her role as Bookkeeper.

26 Subsidiaries

Details of the charity's subsidiaries at 31 December 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
WLBC Cornerstone Limited	United Kingdom	Charity shop	Ordinary	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Profit/(Loss)	Capital and Reserves
	£	£
WLBC Cornerstone Limited	32,784	66

WEST LEIGH BAPTIST CHURCH

England & Wales - Charity number 1187741

Accounts

Charity registration number 1187741

WEST LEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022



Caladine
Chartered Certified Accountants

WEST LEIGH BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M M'Clelland A Holmes Reverend J Jacobson N Copus T Simmonds S Culliford M Napper T Lawrence O Olugbodi Reverend W Eugster S Campbell I Newton S Tollworthy	(Appointed 1 January 2023) (Appointed 1 January 2023) (Appointed 1 January 2023)
Charity number	1187741	
Principal address	1150 London Road Leigh-on-Sea Essex SS9 2AJ	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ	

WEST LEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Statement of Trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9 - 23

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The church's objectives as set out in the governing document are:-

1. The advancement of the Christian faith according to the principles of the Baptist denomination.
2. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

The Trustees note that the church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and also bring a blessing to the area in which they lived. WLBC, its Trustees and members are committed to the implementation of those New Testament principles. It is not alone in this; it is one of many churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of WLBC district and beyond come into this experience of knowing Jesus Christ as their Lord, Saviour and friend.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objectives and vision, the charity's main activities and achievements during 2022 were as follows:-

West Leigh Baptist Church (WLBC) is a thriving community of people who believe in, and follow Jesus Christ, believing Him to be the Son of God; a church of ordinary people who in reading and seeking to obey God's Word, the Bible, are day by day longing to share the transformative love of God with the local community and beyond.

Our vision Statement of "Jesus in Us, our Church, our Community, our World" remained our clear focus during 2022 along with a set of working principles to help fulfil this: Connecting with God, Connecting with each other and Connecting with the World ; whilst during the previous year WLBC, like many churches experienced significant disruption due to the ongoing Covid-19 pandemic with many activities having to be cancelled or postponed or held using virtual technology, 2022 saw a return to a more normal pattern of activities free from these constraints.

That said, the pandemic provided some opportunities to learn new ways of doing things that the church has continued to benefit from. These included continuing to stream our Sunday morning services on-line which enabled a wider audience to be reached, including those who would otherwise not be able to join in person. Also, there has been more use of technology to conduct meetings (e.g. via Zoom) and a move towards more remote working.

2022 saw the re-launch of Task Groups focusing on specific ministries and areas of service. These facilitate a wider involvement of the church membership in fulfilling the mission of WLBC and reducing the workload of the Ministers who would otherwise be overstretched. The Task Groups are:

- Buildings
- Children, Youth & Families
- Communication
- Finance
- Leadership
- Mission and Discipleship

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

- Pastoral (including Parish Nurse)
- Worship

We have been blessed by the preaching and teaching of God's word by our two Ministers, one of whom works for four-an-a-half days (75% stipend) and the other for three days (50% stipend). We commenced the search for a new associate minister during 2022 (as a replacement for the Minister on 50% stipend who has been with us on a temporary basis).

We continued to encourage the church fellowship to prayerfully consider others beyond the local church by maintaining links with specific mission activities including:-

- Baptist Missionary Society
- Viva
- Release International
- An Indian orphanage
- Others within the UK and overseas

During the year we have been able to pray and give financial support to these specific ministries, along with other mission partnerships including support to the Baptist Union, Christians against Poverty, Foodbank, Evangelical Alliance and Christian Vision for Men.

The church has many home groups allowing members to have regular contact, prayer and support; these were able to meet again in person in people's houses.

There were two Alpha Courses held at the church during the year for those seeking to find out more about the Christian faith.

We have also continued to run activities for children and youth during 2022, once again no longer restricted because of the pandemic, and we are blessed with having a significant number of young people engaged in the various groups. This includes a Boys Brigade company although Girls Brigade ceased during 2022 as there were insufficient numbers of volunteers to run it.

Our "Stay and Play" activity for parents and carers with young children also continued and this is a service that is much appreciated in the local community, especially following on from the series of lockdowns and restrictions which have led to feelings of isolation amongst this group.

Parish Nursing continued ministering in the community including amongst the most vulnerable. Weekly activities on a Wednesday included exercise classes, socialising and interaction with others, lunch, a service and activities to promote good mental health. A holiday at home activity also took place one week during the summer which was well attended. The Parish Nursing team also maintained regular contact with many who were continuing to be house-bound.

As a church we were grateful for specific grants provided enabling the Parish Nursing team to work extended hours and in different ways to sustain meeting these needs within the fellowship and in the wider community. The grant providers during 2022 were Alston Family Charitable Fund, Dennis and Kathleen Smith Fund and Rickard Luckin Community Fund (all administered by Essex Community Foundation) and Benefact Trust. Although the pandemic is behind us, this ministry continues to adapt to serving many who still find meeting with others a challenge given the rise in mental health issues among all age groups.

The church has a proper system of ensuring that the vulnerable are cared for and protected via the Safeguarding Children, Young People and Adults at Risk Policy and the use of the Disclosure and Barring Service (DBS). Regular identification of those involved in both working with children and young people and vulnerable adults is carried out and training and support is provided. The system is reviewed annually and updated to keep up with best practice and legislation.

The Church operates a Charity Shop (Cornerstone) located around one quarter of a mile from the church premises. A part time manager and assistant are employed with the shop staffed by a team of very committed volunteers. As well as raising funds for the charity, Cornerstone also provides essential support and friendship to many in the community who come to buy goods but also receive love and care from the people who work there. Cornerstone continued to deliver good levels of turnover and profit to support the building fund. As from 1 January 2023 the activities of Cornerstone have been transferred to a separate legal entity.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

West Leigh Baptist Church continued to operate a distribution centre for the Southend Area Food Bank open each Saturday morning, with an increasing number of people in the community needing this kind of support due to economic circumstances. The distribution centre was run by a good number of volunteers, including some from the local community.

Community groups were once again able to use the building, activities by external users having been restricted during the pandemic.

Another activity run by WLBC in conjunction with other churches in the Southend City area is COSMOS which offers football training and matches for children; this runs from September to June.

The church continued with plans to complete the building project. Following a survey carried out with all relevant user groups and stakeholders, a scaled down plan was agreed with the church members and submitted to Southend City Council for approval (planning permission was subsequently granted in January 2023).

The church's numerous activities would not have been able to take place without the hard work of the staff and the many volunteers who give up their time to serve. We are grateful for all this support. We are thankful too that church members and the wider congregation have continued to give generously and sacrificially to support the work of WLBC financially.

It is acknowledged that 2022 saw a sizeable deficit in the general account for the first time in many years. There is confidence that this will not be repeated in 2023 for reasons including:-

- Manse repair and maintenance costs exceeded £20k in the last year but all identified remedial works have now been completed.
- Prices for lettings have been reviewed and increased for 2023.
- The Ministers have reminded the church of their responsibility to support the work of WLBC financially and this has resulted in increased giving.
- Grant application activity to support the work of the Parish Nurse ministry has been stepped up and this is bearing fruit in terms of extra funding.
- The church has already received some small legacies in 2023 and is anticipating receipt of a much larger one; if required, these can be used to support any deficit in the general account if the need arises, although if not, could be applied to the building fund.
- A budget monitoring team has been formed to provide additional focus on ways of cutting costs, increasing income or both.
- Monthly updates of the church's financial position are now being provided to members and the wider congregation in a simple format with a view to increasing awareness of WLBC's financial position with a greater degree of immediacy.

Financial review

Unrestricted funds showed a deficit of £57,885 after transfers which compared to a surplus in the previous year of £1,737. Restricted funds showed a surplus, after transfers, of £84,123 (2021: surplus of £26,105).

At 31 December 2022 unrestricted funds amounted to £330,578 and restricted funds were £1,668,578.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO). It was registered with the Charity Commission on 4 February 2020 (no. 1187741). The work of the charity was previously carried out by another unincorporated charity of the same name (no. 1132875). On 1 January 2021 the unincorporated charity's assets and activities were transferred to the CIO.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees who served during the year and up to the date of signature of the financial statements were:

D Back	(Resigned 31 December 2022)
M M'Clelland	
A Holmes	
Reverend J Jacobson	
N Copus	
T Simmonds	
S Culliford	
M Napper	
T Lawrence	
O Olugbodi	
Reverend W Eugster	
S Campbell	(Appointed 1 January 2023)
I Newton	(Appointed 1 January 2023)
S Tollworthy	(Appointed 1 January 2023)

Responsibility for setting policy and for determining the parameters within which the charity should operate for making operating decisions rests with the church members' meeting with the appointment of Trustees who meet at least once a month to monitor the activities of the charity. Responsibility for the day to day operation of the charity is headed up by the Trustees led by the Ministers. New Trustees are appointed through the Church Members' Meeting as stipulated by the governing document.

The Trustees' report was approved by the Board of Trustees.

Andy Holmes

A Holmes

Trustee

Dated: 14 July 2023

WEST LEIGH BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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. 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.

WEST LEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST LEIGH BAPTIST CHURCH

I report to the Trustees on my examination of the financial statements of West Leigh Baptist Church (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.

John Galadine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 14 July 2023

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	192,642	79,922	272,564	189,529	72,005	261,534
Charitable activities	4	33,038	-	33,038	18,066	-	18,066
Other trading activities	5	-	92,423	92,423	-	60,396	60,396
Investments	6	1,049	16	1,065	20	-	20
Other income	7	-	-	-	16,037	2,597	18,634
Total income		226,729	172,361	399,090	223,652	134,998	358,650
Expenditure on:							
Raising funds	8	240	45,478	45,718	333	39,793	40,126
Charitable activities	9	288,252	38,882	327,134	229,490	61,192	290,682
Total expenditure		288,492	84,360	372,852	229,823	100,985	330,808
Net (outgoing)/incoming resources before transfers		(61,763)	88,001	26,238	(6,171)	34,013	27,842
Gross transfers between funds	21	3,878	(3,878)	-	7,908	(7,908)	-
Net (expenditure)/income for the year/							
Net movement in funds		(57,885)	84,123	26,238	1,737	26,105	27,842
Fund balances at 1 January 2022		388,463	1,584,455	1,972,918	386,726	1,558,350	1,945,076
Fund balances at 31 December 2022		330,578	1,668,578	1,999,156	388,463	1,584,455	1,972,918

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Property, plant and equipment	15		1,760,106		1,786,967
Current assets					
Trade and other receivables	16	13,772		14,346	
Cash at bank and in hand		318,298		253,021	
		332,070		267,367	
Current liabilities	17	(18,020)		(6,416)	
Net current assets			314,050		260,951
Total assets less current liabilities			2,074,156		2,047,918
Non-current liabilities	18		(75,000)		(75,000)
Net assets			1,999,156		1,972,918
Income funds					
Restricted funds	21		1,668,578		1,584,455
<u>Unrestricted funds</u>					
Designated funds:					
Designated funds		30,000		30,900	
	22	30,000		30,900	
General unrestricted funds		300,578		357,563	
			330,578		388,463
			1,999,156		1,972,918

The financial statements were approved by the Trustees on 14 July 2023

Andy Holmes

A Holmes
Trustee

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

West Leigh Baptist Church is a Charitable Incorporated Organisation governed by its constitution dated 4 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of donated goods for resale are recognised as income when sold.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Church Building	1-2% Straight line
Manse	1% Straight line
Fixtures, fittings and equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	192,642	64,922	257,564	186,029	61,694	247,723
Other grants receivable	-	15,000	15,000	3,500	10,311	13,811
	<u>192,642</u>	<u>79,922</u>	<u>272,564</u>	<u>189,529</u>	<u>72,005</u>	<u>261,534</u>
Donations and gifts						
Donations of cash and similar	158,761	55,350	214,111	151,530	52,171	203,701
Income tax recoverable	33,881	9,572	43,453	34,499	9,523	44,022
	<u>192,642</u>	<u>64,922</u>	<u>257,564</u>	<u>186,029</u>	<u>61,694</u>	<u>247,723</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Parish Nurse	9,425	7,315
Room and hall hire	23,613	10,751
	<u>33,038</u>	<u>18,066</u>

5 Other trading activities

	Restricted funds 2022 £	Restricted funds 2021 £
Sale of donated goods	90,323	58,296
Advertising	2,100	2,100
Other trading activities	<u>92,423</u>	<u>60,396</u>

6 Investments

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	2021 £
Interest receivable	1,049	16	1,065	20
	<u>1,049</u>	<u>16</u>	<u>1,065</u>	<u>20</u>

7 Other income

	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Net gain on disposal of tangible fixed assets	-	260	-	260
Government furlough grants	-	15,777	2,597	18,374
	<u>-</u>	<u>16,037</u>	<u>2,597</u>	<u>18,634</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Other fundraising costs	240	-	240	333	-	333
Staff costs	-	21,234	21,234	-	17,230	17,230
	<u>240</u>	<u>21,234</u>	<u>21,474</u>	<u>333</u>	<u>17,230</u>	<u>17,563</u>
<u>Trading costs</u>						
Operating charity shop	-	24,244	24,244	-	22,563	22,563
	<u>-</u>	<u>24,244</u>	<u>24,244</u>	<u>-</u>	<u>22,563</u>	<u>22,563</u>
	<u>240</u>	<u>45,478</u>	<u>45,718</u>	<u>333</u>	<u>39,793</u>	<u>40,126</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Charitable activities

	2022	2021
	£	£
Staff costs	135,168	113,451
Manse costs	24,248	25,718
Telephone and Utilities	18,148	8,438
Church Activities	12,372	17,756
Catering	866	681
Conferences, Training and Pastoral	524	360
Children's Work	5,654	2,951
Evangelism and Publicity	767	969
Repairs, Maintenance and Renewals	32,184	26,368
Computer and IT	2,864	1,364
Other funds and giving	260	1,407
Miscellaneous expenses	356	96
	<u>233,411</u>	<u>199,559</u>
Grant funding of activities (see note 10)	29,950	29,356
Share of support costs (see note 11)	58,471	54,916
Share of governance costs (see note 11)	5,302	6,851
	<u>327,134</u>	<u>290,682</u>
Analysis by fund		
Unrestricted funds	288,252	229,490
Restricted funds	38,882	61,192
	<u>327,134</u>	<u>290,682</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

10 Grants payable

	2022 £	2021 £
Grants to institutions:		
Baptists Together	931	898
BMS	5,450	7,200
CAP	1,700	1,700
Home Mission	2,400	3,900
Indian Orphanages	4,224	4,805
Viva & KM	3,313	2,425
Foodbank	2,090	-
Release International	2,900	2,722
Other	3,279	2,700
	<u>26,287</u>	<u>26,350</u>
Grants to individuals	3,663	3,006
	<u>29,950</u>	<u>29,356</u>

11 Support costs

	Support costs £	Governance costs £	Total Support costs 2022 £	Support costs £	Governance costs £	Total 2021 £
Staff costs	26,599	-	26,599	22,515	-	22,515
Depreciation	26,860	-	26,860	27,708	-	27,708
Printing, postage and stationery	2,368	-	2,368	1,826	-	1,826
Insurance	2,644	-	2,644	2,867	-	2,867
Legal and professional	-	1,222	1,222	-	2,831	2,831
Accountancy and independent examination	-	4,080	4,080	-	4,020	4,020
	<u>58,471</u>	<u>5,302</u>	<u>63,773</u>	<u>54,916</u>	<u>6,851</u>	<u>61,767</u>
<u>Analysed between</u>						
Charitable activities	<u>58,471</u>	<u>5,302</u>	<u>63,773</u>	<u>54,916</u>	<u>6,851</u>	<u>61,767</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

12 Trustees

Reverend J Jacobson received Gross pay (including housing and expense allowance) of £42,075 (2021: £42,975) and pension contributions of £3,493 (2021: £3,493) for his role as Minister.

Reverend W Eugster received Gross pay of £16,669 (2021: £13,761) and pension contributions of £464 (2021: £383) for his role as Minister.

None of the other Trustees received any remuneration or benefits from the charity during the year.

Trustee donations amounted to £28,615 during the year.

13 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	16	14
	<u> </u>	<u> </u>
Employment costs	2022	2021
	£	£
Wages and salaries	170,699	139,452
Social security costs	4,336	3,849
Other pension costs	6,833	5,745
	<u> </u>	<u> </u>
	<u>181,868</u>	<u>149,046</u>

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

15 Property, plant and equipment

	Church Building	Manse	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 January 2022	1,668,971	350,000	32,407	2,051,378
At 31 December 2022	1,668,971	350,000	32,407	2,051,378
Depreciation and impairment				
At 1 January 2022	202,687	35,000	26,725	264,412
Depreciation charged in the year	18,062	3,500	5,298	26,860
At 31 December 2022	220,749	38,500	32,023	291,272
Carrying amount				
At 31 December 2022	1,448,222	311,500	384	1,760,106
At 31 December 2021	1,466,285	315,000	5,682	1,786,967

16 Trade and other receivables

	2022	2021
	£	£
Amounts falling due within one year:		
Trade receivables	133	929
Other receivables	12,189	11,633
Prepayments and accrued income	1,450	1,784
	13,772	14,346

17 Current liabilities

	Notes	2022	2021
		£	£
Deferred income	19	1,566	1,458
Trade payables		11,326	840
Other payables		1,588	578
Accruals and deferred income		3,540	3,540
		18,020	6,416

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

18 Non-current liabilities

	2022 £	2021 £
Borrowings	75,000	75,000

The borrowings above represent monies loaned by a Church member in 2019 due to be repaid in ten years with no required payment prior to tenure expiring. The loan is interest free.

19 Deferred income

	2022 £	2021 £
Other deferred income	1,566	1,458

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	1,566	1,458
Movements in the year:		
Deferred income at 1 January 2022	1,458	702
Released from previous periods	(1,458)	(702)
Resources deferred in the year	1,566	1,458
Deferred income at 31 December 2022	1,566	1,458

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £6,833 (2021 - £5,745).

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£	£
Social Enterprise Fund	1,743	250	(1,200)	-	793	3,202	-	-	3,995
Oct '17 Appeal	1,518	217	-	-	1,735	-	(1,735)	-	-
Boys Brigade	409	261	(652)	-	18	925	(606)	-	337
Girls Brigade	689	255	(570)	-	374	132	(506)	-	-
WLBC Football Team	220	-	(220)	-	-	1,951	(1,298)	-	653
Church W/E	6,067	-	-	-	6,067	-	-	-	6,067
Building Fund	1,529,960	53,426	(39,778)	21,251	1,564,859	54,377	(19,925)	43,626	1,642,937
BF (Cornerstore) Shop	6,762	62,993	(40,513)	(23,435)	5,807	92,431	(46,626)	(47,504)	4,108
Other Restricted Funds	6,591	3,954	(4,024)	(5,724)	797	3,250	(4,047)	-	-
Meg Cannon Film Project	50	900	(920)	-	30	460	(490)	-	-
Suryapet Orphanage	525	2,431	(2,384)	-	572	633	(1,205)	-	-
Parish Nurse	3,816	10,311	(10,724)	-	3,403	15,000	(7,922)	-	10,481
	<u>1,558,350</u>	<u>134,998</u>	<u>(100,985)</u>	<u>(7,908)</u>	<u>1,584,455</u>	<u>172,361</u>	<u>(84,360)</u>	<u>(3,878)</u>	<u>1,668,578</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

21 Restricted funds (Continued)

Social Enterprise Fund is a restricted fund to allow for future expenditure on social needs.

Oct'17 Appeal is a restricted fund used in augmenting the existing building.

Boys Brigade - WLBC has a BB company and where the church Finance team manages their books which we hold as a restricted fund

Girls Brigade - The Girls Brigade company closed down in July 2022.

WLBC Football Team - Church has a youth and senior team and where the church Finance Team manages their books that are held as a restricted fund

Church W/E is a restricted fund to allow for future expenditure on a church weekend away.

Building Fund is a restricted fund to raise funds for the church buildings.

BF (Cornerstone) Shop is a restricted fund to manage the charity shop. The shop was opened mainly to raise funds for the Building Fund plus support other charities through tithing the operating profit. Monies from this fund were transferred to the building fund and the general fund during the year.

Other Restricted Funds is the aggregation of several individually immaterial restricted funds to allow for future expenditure on projects and causes as laid out by the donor placing the restriction at the time of the gift.

Meg Cannon Film Project - This is a restricted fund where gifts can be passed through church giving channels, and where this is managed by the Finance Team.

Suryapet Orphanage - This is an Indian orphanage where WLBC along with 2 other local churches provide financial support from our main income tithe but where this fund enables individuals to provide specific donations which the Finance Team will settle monthly.

Parish Nurse - This fund includes income from specific grants for the work of the Parish Nurse and expenditure which can be applied against it. Other activities are part of the General Fund.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
General Reserve	30,000	-	30,000	-	30,000
Manse Rent Fund	900	-	900	(900)	-
	<u>30,900</u>	<u>-</u>	<u>30,900</u>	<u>(900)</u>	<u>30,000</u>

The General Reserve represents funds set aside in accordance with best practice advised by the Charity Commission.

23 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Fund balances are represented by:					
Property, plant and equipment	311,884	1,448,222	1,760,106	320,682	1,786,967
Current assets/(liabilities)	18,694	295,356	314,050	67,781	260,951
Long term liabilities	-	(75,000)	(75,000)	(75,000)	(75,000)
	<u>330,578</u>	<u>1,668,578</u>	<u>1,999,156</u>	<u>388,463</u>	<u>1,972,918</u>

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	15,000	14,667
Between two and five years	5,000	20,000
	<u>20,000</u>	<u>34,667</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

25 Events after the reporting date

On the 1 January 2023 the trading activities of the church's Cornerstone shop were transferred to a separate trading subsidiary, WLBC Cornerstone Limited (company number 14446176).

26 Related party transactions

C Back, wife of D Back, received Gross pay of £5,897 (2021: £1,572) for her role as Children, Youth and Families Co-ordinator.

L Lawrence, wife of T Lawrence, received Gross pay of £11,120 (2021: £14,138) and pension contributions of £334 (2021: £418) for her role as Parish Nurse.

L M'Clelland, wife of M M'Clelland, received Gross pay of £12,440 (2021: £6,327) and pension contributions of £373 (2021: £16) for her role as Bookkeeper.

WEST LEIGH BAPTIST CHURCH

England & Wales - Charity number 1187741

Accounts

Charity registration number 1187741

WEST LEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



Caladine

Chartered Certified Accountants

WEST LEIGH BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Back M M'Clelland A Holmes Reverend J Jacobson N Copus T Simmonds S Culliford M Napper T Lawrence O Olugbodi Reverend W Eugster	(Appointed 21 October 2021) (Appointed 21 October 2021) (Appointed 21 October 2021) (Appointed 1 March 2021)
Charity number	1187741	
Principal address	1150 London Road Leigh-on-Sea SS9 2AJ	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Ltd 25 Kings Hill West Malling Kent ME19 4JQ	

WEST LEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 3
Statement of Trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 21

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The Church's objects, as set out in the governing document are:

- a) The principal purpose of the church is the advancement of the Christian faith according to the principles of the Baptist denomination.
- b) The church may also advance education and carry out other charitable purposes in the United Kingdom and other parts of the world.

The Trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. The WLBC Church; its Trustees, elders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of WLBC District come into this experience of knowing Jesus as their Lord, Saviour and friend.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

To further the above objects and vision, the charity's main activities and achievements during 2021 were as follows:

West Leigh Baptist Church (WLBC) is a thriving community of people who believe in, and follow Jesus Christ believing Him to be the Son of God; a church of ordinary people who in reading and seeking to obey God's Word, the Bible, are day by day longing to share the transformative love of God with the local community and beyond.

Our vision Statement of "Jesus in Us, our Church, our Community, our World" remained our clear focus during 2021; however, WLBC like many churches was significantly disrupted due to the ongoing Covid-19 pandemic with many activities having to be cancelled or postponed or held using virtual technology, something very different for all of us but with some opportunities for learning new ways of doing things.

The church continued to unite around five ministries during the past year, these being Discipleship, Parish Nurse, Pastoral Care & Prayer, Community/Sharing faith and Children & Youth & Families. During 2020, as previously reported, one of our two Ministers resigned and we are grateful for a previous Minister who has returned on a temporary basis to assist our other Minister who continues studying for a PhD. We have been blessed by the preaching and teaching of God's word by our Ministers. We plan to commence the search for a new associate minister during 2022 (as a replacement for the former Minister who has been with us on a temporary basis).

Our Global Mission team continues to encourage the church fellowship to prayerfully consider others beyond the local church where we maintain links with specific missionaries including:-

- An Indian orphanage in Suryapet
- Viva
- Release International
- Others within the UK

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

During the year we have been able to pray and give financial support to these specific ministries, along with other mission partnerships including support to the Baptist Union, Christians Against Poverty, FoodBank and the Evangelical Alliance.

During the period where pandemic restrictions didn't permit the church to hold traditional church services allowing the fellowship to gather together, we were able to provide a weekly on-line streaming capability enabling many to watch services from their home. Home groups were also able to exist virtually with Zoom and we are grateful for these capabilities that modern technologies allow. The church has many such home groups allowing members to have regular contact, prayer and support; and in response to growth in numbers primarily through the Alpha Course (which also ran with an electronic community during the year) new home groups have formed.

We have also continued to run activities for children and youth during 2021, albeit restricted because of the pandemic. Our "Stay and Play" activity for parents and carers with young children also recommenced and this is a service that is much appreciated in the local community, especially following on from the series of lockdowns and restrictions which have led to feelings of isolation amongst this group.

Parish Nursing continued ministering among the most vulnerable throughout the pandemic maintaining regular contact with many who were sheltering at home. As a church we were grateful for specific grants provided enabling the Parish Nursing team to work extended hours and in different ways to sustain meeting these needs within the fellowship and in the wider community. Following the lifting of the many pandemic restrictions this ministry continues to adapt to serving many who still find meeting with others a challenge given the rise in mental health issues among all age groups.

The church has a proper system of ensuring that the vulnerable are cared for and protected via the Safe to Grow policy and the use of the Disclosure and Barring Service (DBS). Regular identification of those involved in both working with children and young people and vulnerable people is carried out and training and support is provided. The system is reviewed annually and updated to keep up with best practice and legislation.

The Church operates a Charity Shop (Cornerstone) located around one quarter of a mile from the church premises. A part time manager and assistant are employed with the shop staffed by a team of very committed volunteers. As well as raising funds for the charity, Cornerstone also provides essential support and friendship to many in the community who come to buy goods but also receive love and care from the people who work there. Owing to the pandemic much of the early months of 2021 meant the shop was closed but there was an initiative of selling some items off premises. On re-opening we have seen a greater desire to use card payment due to nervousness in handling cash which we have been able to facilitate. By the end of the year, Cornerstone was back to delivering pre-pandemic levels of turnover and profit.

West Leigh Baptist Church operates a distribution centre for the Southend Area Food Bank open each Saturday morning, with sadly an increasing number of people in the community needing this kind of support. The distribution centre is managed well with a good number of volunteers, including some from the local community.

During 2021 the dilapidated Memorial Hall was safely demolished and the site cleared in preparation for the replacement completion of the church building (this follows on from the limited rebuild which available funds allowed, completed back in 2011). Due to the pandemic we are holding a review of the planning permission we have to determine how this building can best serve the needs of the church moving forward.

During the ongoing pandemic many of the community groups who use the building were unable to meet and we are grateful for the site team who ensured PPE and appropriate Covid-19 protection for all who were able to enter the premises.

Looking forward, we will be re-launching Task Groups which were suspended during the pandemic as these both encourage many to work together in supporting the vision, ministries and Ministers as well as staff in managing and operating a variety of activities in the church. As stated above, we will also be progressing with the search for a second minister along with continuing the planning for the completion of the church building.

Financial review

During the year income decreased by £4,960, to £358,650 with expenditure increasing by £12,509, to £330,808. There was a surplus for the year on General fund of £1,737 after transfers of £7,908. At 31 December 2021 the Church held unrestricted funds of £388,463 compared to £386,726 at 31 December 2020.

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

The Trustees who served during the year and up to the date of signature of the financial statements were:

D Back
M M'Clelland
A Holmes
Reverend J Jacobson
N Copus
T Simmonds
S Culliford
M Napper (Appointed 21 October 2021)
T Lawrence (Appointed 21 October 2021)
O Olugbodi (Appointed 21 October 2021)
Reverend W Eugster (Appointed 1 March 2021)

Responsibility for setting policy and for determining the parameters within which the charity should operate for making operating decisions rests with the church members' meeting with the appointment of Trustees who meet at least once a month to monitor the activities of the charity. Responsibility for the day to day operation of the charity is headed up by the Trustees led by the Ministers. New Trustees are appointed through the Church Members' Meeting as stipulated by the governing document.

The Trustees' report was approved by the Board of Trustees.

Andy Holmes

Trustee

Dated: 14 September 2022

WEST LEIGH BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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. 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.

WEST LEIGH BAPTIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST LEIGH BAPTIST CHURCH

I report to the Trustees on my examination of the financial statements of West Leigh Baptist Church (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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 financial statements to be reached.

John Caladine

John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 16 September 2022

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	189,265	72,005	261,270	193,454	76,547	270,001
Charitable activities	4	18,066	-	18,066	20,604	3,530	24,134
Other trading activities	5	264	60,396	60,660	567	49,824	50,391
Investments	6	20	-	20	96	-	96
Other income	7	16,037	2,597	18,634	15,680	3,308	18,988
Total income		223,652	134,998	358,650	230,401	133,209	363,610
Expenditure on:							
Raising funds	8	333	39,793	40,126	70	39,393	39,463
Charitable activities	9	229,490	61,192	290,682	247,307	31,529	278,836
Total expenditure		229,823	100,985	330,808	247,377	70,922	318,299
Net (outgoing)/incoming resources before transfers		(6,171)	34,013	27,842	(16,976)	62,287	45,311
Gross transfers between funds	21	7,908	(7,908)	-	1,474	(1,474)	-
Net income for the year/ Net movement in funds		1,737	26,105	27,842	(15,502)	60,813	45,311
Fund balances at 1 January 2021		386,726	1,558,350	1,945,076	402,228	1,497,537	1,899,765
Fund balances at 31 December 2021		388,463	1,584,455	1,972,918	386,726	1,558,350	1,945,076

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

		2021 £	2020 £	£
Fixed assets				
Property, plant and equipment	14	1,786,967		1,814,675
Current assets				
Trade and other receivables	15	14,346	25,557	
Cash at bank and in hand		253,021	187,171	
		267,367	212,728	
Current liabilities	17	(6,416)	(7,327)	
Net current assets		260,951		205,401
Total assets less current liabilities		2,047,918		2,020,076
Non-current liabilities	18	(75,000)		(75,000)
Net assets		1,972,918		1,945,076
Income funds				
Restricted funds	21	1,584,455		1,558,350
<u>Unrestricted funds</u>				
Designated funds:				
Designated Funds		30,900	30,900	
	22	30,900	30,900	
General unrestricted funds		357,563	355,826	
		388,463		386,726
		1,972,918		1,945,076

The financial statements were approved by the Trustees on 14 September 2022

Andy Holmes

Trustee

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

West Leigh Baptist Church is a Charitable Incorporated Organisation governed by its constitution dated 4 February 2020.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The value of donated goods for resale are recognised as income when sold.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Church Building	1-2% Straight line
Manse	1% Straight line
Fixtures, fittings and equipment	20% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	185,765	61,694	247,459	188,454	70,919	259,373
Other grants receivable	3,500	10,311	13,811	5,000	5,628	10,628
	<u>189,265</u>	<u>72,005</u>	<u>261,270</u>	<u>193,454</u>	<u>76,547</u>	<u>270,001</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies (Continued)

Donations and gifts

Donations of cash and similar	151,266	52,171	203,437	154,912	57,597	212,509
Income tax recoverable	34,499	9,523	44,022	33,542	13,322	46,864
	<u>185,765</u>	<u>61,694</u>	<u>247,459</u>	<u>188,454</u>	<u>70,919</u>	<u>259,373</u>

4 Charitable activities

	2021	2020
	£	£
Parish Nurse	7,315	3,068
Church retreats and events	-	3,530
Room and hall hire	10,751	16,506
Other income various	-	1,030
	<u>18,066</u>	<u>24,134</u>
Analysis by fund		
Unrestricted funds	18,066	20,604
Restricted funds	-	3,530
	<u>18,066</u>	<u>24,134</u>

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Sale of donated goods	-	58,296	58,296	-	47,724	47,724
Advertising	-	2,100	2,100	-	2,100	2,100
Other trading income	264	-	264	567	-	567
	<u>264</u>	<u>60,396</u>	<u>60,660</u>	<u>567</u>	<u>49,824</u>	<u>50,391</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	20	96
	<u>20</u>	<u>96</u>

7 Other income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Net gain on disposal of tangible fixed assets	260	-	260	-	-	-
Government furlough grants	15,777	2,597	18,374	15,680	3,308	18,988
	<u>16,037</u>	<u>2,597</u>	<u>18,634</u>	<u>15,680</u>	<u>3,308</u>	<u>18,988</u>

8 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
<u>Fundraising and publicity</u>						
Other fundraising costs	333	-	333	70	-	70
Staff costs	-	17,230	17,230	-	15,867	15,867
	<u>333</u>	<u>17,230</u>	<u>17,563</u>	<u>70</u>	<u>15,867</u>	<u>15,937</u>
<u>Trading costs</u>						
Operating charity shop	-	22,563	22,563	-	23,526	23,526
	<u>333</u>	<u>39,793</u>	<u>40,126</u>	<u>70</u>	<u>39,393</u>	<u>39,463</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Charitable activities

	2021 £	2020 £
Staff costs	113,451	116,417
Manse costs	25,718	22,664
Telephone and Utilities	8,438	9,473
Church Activities	17,756	19,987
Catering	681	409
Conferences, Training and Pastoral	360	183
Children's Work	2,951	2,896
Evangelism and Publicity	969	1,267
Subscriptions and Professional fees	-	400
Repairs, Maintenance and Renewals	26,368	8,207
Computer and IT	1,364	1,099
Other funds and giving	1,407	302
Miscellaneous expenses	96	169
	<u>199,559</u>	<u>183,473</u>
Grant funding of activities (see note 10)	29,356	31,649
Share of support costs (see note 11)	54,916	55,742
Share of governance costs (see note 11)	6,851	7,972
	<u>290,682</u>	<u>278,836</u>
Analysis by fund		
Unrestricted funds	229,490	247,307
Restricted funds	61,192	31,529
	<u>290,682</u>	<u>278,836</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

10 Grants payable

	2021 £	2020 £
Grants to institutions:		
Baptists Together	898	931
BMS	7,200	7,725
CAP Money Advice	1,700	1,740
Christian Vision for Men	-	250
Home Mission	3,900	3,469
Indian Orphanages	4,805	7,094
New Life Wood	-	3,362
Viva & KM	2,425	3,464
Release International	2,722	-
Other	2,700	-
	<u>26,350</u>	<u>28,035</u>
Grants to individuals	3,006	3,614
	<u>29,356</u>	<u>31,649</u>

11 Support costs

	Support costs £	Governance costs £	Total Support costs 2021 £	Support costs £	Governance costs £	Total 2020 £
Staff costs	22,515	-	22,515	21,807	-	21,807
Depreciation	27,708	-	27,708	28,044	-	28,044
Printing, postage and stationery	1,826	-	1,826	2,717	-	2,717
Insurance	2,867	-	2,867	3,174	-	3,174
Legal and professional	-	2,831	2,831	-	2,354	2,354
Accountancy and independent examination	-	4,020	4,020	-	5,618	5,618
	<u>54,916</u>	<u>6,851</u>	<u>61,767</u>	<u>55,742</u>	<u>7,972</u>	<u>63,714</u>
<u>Analysed between</u>						
Charitable activities	<u>54,916</u>	<u>6,851</u>	<u>61,767</u>	<u>55,742</u>	<u>7,972</u>	<u>63,714</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

12 Trustees

Reverend J Jacobson received Gross pay (including housing and expense allowance) of £42,975 and pension contributions of £3,493 for his role as Minister.

Reverend W Eugster received Gross pay of £13,761 and pension contributions of £383 for his role as Minister.

None of the other Trustees received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	14	12
	<u>14</u>	<u>12</u>
Employment costs		
	2021	2020
	£	£
Wages and salaries	139,452	143,633
Social security costs	3,849	2,942
Other pension costs	5,745	5,722
	<u>149,046</u>	<u>152,297</u>

There were no employees whose annual remuneration was more than £60,000.

14 Property, plant and equipment

	Church Building	Manse	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 January 2021	1,668,971	350,000	32,407	2,051,378
At 31 December 2021	<u>1,668,971</u>	<u>350,000</u>	<u>32,407</u>	<u>2,051,378</u>
Depreciation and impairment				
At 1 January 2021	184,624	31,500	20,579	236,703
Depreciation charged in the year	18,062	3,500	6,146	27,708
At 31 December 2021	<u>202,686</u>	<u>35,000</u>	<u>26,725</u>	<u>264,411</u>
Carrying amount				
At 31 December 2021	<u>1,466,285</u>	<u>315,000</u>	<u>5,682</u>	<u>1,786,967</u>
At 31 December 2020	<u>1,484,347</u>	<u>318,500</u>	<u>11,828</u>	<u>1,814,675</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

15 Trade and other receivables

	2021	2020
	£	£
Amounts falling due within one year:		
Trade receivables	929	2,510
Other receivables	11,633	21,124
Prepayments and accrued income	1,784	1,923
	<u>14,346</u>	<u>25,557</u>

16 Borrowings

	2021	2020
	£	£
Other loans	<u>75,000</u>	<u>75,000</u>
Payable after one year	<u>75,000</u>	<u>75,000</u>

The borrowings above represent monies loaned by a Church member in 2019 due to be repaid in ten years with no required payment prior to tenure expiring. The loan is interest free.

17 Current liabilities

	Notes	2021	2020
		£	£
Deferred income	19	1,458	702
Trade payables		840	-
Other payables		578	3,025
Accruals and deferred income		3,540	3,600
		<u>6,416</u>	<u>7,327</u>

18 Non-current liabilities

	2021	2020
	£	£
Borrowings	<u>75,000</u>	<u>75,000</u>

19 Deferred income

	2021	2020
	£	£
Other deferred income	<u>1,458</u>	<u>702</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

19 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Deferred income is included within:		
Current liabilities	1,458	702
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 January 2021	702	3,050
Released from previous periods	(702)	(3,050)
Resources deferred in the year	1,458	702
	<u> </u>	<u> </u>
Deferred income at 31 December 2021	<u>1,458</u>	<u>702</u>

20 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,745 (2020 - £5,722). (2019 - £4,787).

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2021 £
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
Social Enterprise Fund	1,225	200	-	318	1,743	250	(1,200)	-	793
Oct '17 Appeal	1,955	-	(437)	-	1,518	217	-	-	1,735
Boys Brigade	86	333	(10)	-	409	261	(652)	-	18
Girls Brigade	1,158	370	(839)	-	689	255	(570)	-	374
WLBC Football Team	410	-	(190)	-	220	-	(220)	-	-
Church W/E	2,562	3,530	(25)	-	6,067	-	-	-	6,067
Building Fund	1,474,192	60,815	(18,314)	13,267	1,529,960	53,426	(39,778)	21,251	1,564,859
BF (Cornerstore) Shop	8,508	53,132	(40,137)	(14,741)	6,762	62,993	(40,513)	(23,435)	5,807
Other Restricted Funds	7,441	3,430	(3,962)	(318)	6,591	3,954	(4,024)	(5,724)	797
Meg Cannon Film Project	-	1,490	(1,440)	-	50	900	(920)	-	30
Suryapet Orphanage	-	4,281	(3,756)	-	525	2,431	(2,384)	-	572
Parish nurse	-	5,628	(1,812)	-	3,816	10,311	(10,724)	-	3,403
	<u>1,497,537</u>	<u>133,209</u>	<u>(70,922)</u>	<u>(1,474)</u>	<u>1,558,350</u>	<u>134,998</u>	<u>(100,985)</u>	<u>(7,908)</u>	<u>1,584,455</u>

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Restricted funds (Continued)

Social Enterprise Fund is a restricted fund to allow for future expenditure on social needs.

Oct'17 Appeal is a restricted fund used in augmenting the existing building.

Boys Brigade - WLBC has a BB company and where the church Finance team manages their books which we hold as a restricted fund

Girls Brigade - Ditto above and where whilst they did have their own bank account this is now managed by the church Finance team

WLBC Football Team - Church has a youth and senior team and where the church Finance Team manages their books that are held as a restricted fund

Church W/E is a restricted fund to allow for future expenditure on a church weekend away.

Building Fund is a restricted fund to raise funds for the church buildings.

BF (Cornerstone) Shop is a restricted fund to manage the charity shop - The shop was opened mainly to raise funds for the Building Fund plus support other charities through tithing the operating profit. So in the year £21,251 was transferred to the Building Fund and £2,184 transferred to the General fund.

Other Restricted Funds is the aggregation of several individually immaterial restricted funds to allow for future expenditure on projects and causes as laid out by the donor placing the restriction at the time of the gift. The transfer from restricted funds to general funds represents Other Restricted Funds now expensed.

Meg Cannon Film Project - This is a restricted fund where gifts can be passed through church giving channels, and where this is managed by the Finance Team.

Suryapet Orphanage - This is an Indian orphanage where WLBC along with 2 other local churches provide financial support from our main income tithe but where this fund enables individuals to provide specific donations which the Finance Team will settle monthly.

Parish Nurse - This is one of the 5 ministries at WLBC and only recently due to receiving specific grants from external organisations and to ensure WLBC abides by the T&C's associated with the gift(s) we record this income & expenditure within a Restricted fund.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds		Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	
	£	£	£	£	£	£	£
General Reserve	30,000	-	-	-	30,000	-	30,000
J Stannard Challenge	340	55	(395)	-	-	-	-
Little Steps	4,380	-	-	(4,380)	-	-	-
Manse Rent Fund	900	-	-	-	900	-	900
	<u>35,620</u>	<u>55</u>	<u>(395)</u>	<u>(4,380)</u>	<u>30,900</u>	<u>-</u>	<u>30,900</u>

23 Analysis of net assets between funds

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£
Fund balances are represented by:						
Property, plant and equipment	320,682	1,466,285	1,786,967	329,562	1,485,113	1,814,675
Current assets/(liabilities)	67,781	193,170	260,951	57,164	148,237	205,401
Long term liabilities	-	(75,000)	(75,000)	-	(75,000)	(75,000)
	<u>388,463</u>	<u>1,584,455</u>	<u>1,972,918</u>	<u>386,726</u>	<u>1,558,350</u>	<u>1,945,076</u>

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	-	5,474

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

25 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021
	£
Aggregate compensation	66,206

C Back, wife of D Back, received Gross remuneration of £1,572 for her role as Children, Youth and Families Co-ordinator.

L Lawrence, wife of T Lawrence, received Gross remuneration of £14,138 and pension contributions of £418 for her role as Parish Nurse.

L M'Clelland, wife of M M'Clelland, received Gross remuneration of £6,327 and pension contributions of £16 for her role as Bookkeeper.

WEST LEIGH BAPTIST CHURCH

England & Wales - Charity number 1187741

Accounts

Charity Registration No. 1187741

CLO

WEST LEIGH BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 4 FEBRUARY 2020 TO 31 DECEMBER 2020



Caladine
Chartered Certified Accountants

WEST LEIGH BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Back M M'Clelland A Holmes Reverend J Jacobson N Copus T Simmonds S Culliford	(Appointed 4 February 2020) (Appointed 4 February 2020) (Appointed 4 February 2020) (Appointed 4 February 2020) (Appointed 4 February 2020) (Appointed 4 February 2020) (Appointed 4 February 2020)
Charity number	1187741	
Principal address	1150 London Road Leigh-on-Sea SS9 2AJ	
Accountants	Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

WEST LEIGH BAPTIST CHURCH

CONTENTS

	Page
Trustees' report	1
Statement of Trustees' responsibilities	2
Accountants' report	3
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6 - 8

WEST LEIGH BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the period ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are the advancement of the Christian faith according to the principles of the Baptist Denomination. They church may also advance education and carry out other charitable purposes in the United Kingdom and/ or other parts of the world.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During the 2020 financial period, activities of West Leigh Baptist Church were undertaken by the previously registered charity of the same name (registration no. 1132875). On 1 January 2021 the activities were transferred to the CIO.

Financial review

Monies and assets will be transferred to the CIO on 1 January 2021 from the previously registered charity.

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO).

The Trustees who served during the period and up to the date of signature of the financial statements were:

D Back	(Appointed 4 February 2020)
M M'Clelland	(Appointed 4 February 2020)
A Holmes	(Appointed 4 February 2020)
Reverend J Jacobson	(Appointed 4 February 2020)
N Copus	(Appointed 4 February 2020)
T Simmonds	(Appointed 4 February 2020)
S Culliford	(Appointed 4 February 2020)
Reverend J Stannard	(Appointed 4 February 2020 and resigned 30 November 2020)

The Trustees' report was approved by the Board of Trustees.



A Holmes

Trustee

Dated: 11/10/2021

WEST LEIGH BAPTIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 DECEMBER 2020

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and 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 incoming resources and application of resources 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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. 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.

WEST LEIGH BAPTIST CHURCH

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF WEST LEIGH BAPTIST CHURCH FOR THE PERIOD ENDED 31 DECEMBER 2020

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of West Leigh Baptist Church for the period ended 31 December 2020, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter dated 7 October 2021. Our work has been undertaken solely to prepare for your approval the financial statements of West Leigh Baptist Church and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than West Leigh Baptist Church and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that West Leigh Baptist Church has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of West Leigh Baptist Church. You consider that West Leigh Baptist Church is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of West Leigh Baptist Church. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Caladine Limited

Chartered Certified Accountants

14 October 2021

Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2020

	2020
Net income for the year/ Net movement in funds	-
Fund balances at 4 February 2020	-
Fund balances at 31 December 2020	-

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

WEST LEIGH BAPTIST CHURCH

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2020

2020
£

Income funds

Unrestricted funds

-
-
=

The financial statements were approved by the Trustees on 11 October 2021



A Holmes
Trustee

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

West Leigh Baptist Church is a Charitable Incorporated Organisation, registered in England and Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

1 Accounting policies (Continued)

1.5 Expenditure

Liabilities are recognised when a constructive obligation exists, the payment is probable and the obligation can be measured or estimated reliably.

Resources expended are allocated to the particular cost centre to which they relate and include irrecoverable VAT.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

WEST LEIGH BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

4 Employees

The average monthly number of employees during the period was:

	2020 Number
Total	-

5 Related party transactions

There were no disclosable related party transactions during the period (- none).