

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	(Appointed 21 October 2021)
	T Lawrence	(Appointed 21 October 2021)
	O Olugbodi	(Appointed 21 October 2021)
	Reverend W Eugster	(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

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
	16,037	2,597	18,634	15,680	3,308	18,988

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
Fundraising and publicity	333	17,230	17,563	70	15,867	15,937
<u>Trading costs</u>						
Operating charity shop	-	22,563	22,563	-	23,526	23,526
	333	39,793	40,126	70	39,393	39,463

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 £	Governance costs £	Total 2020 £
Staff costs	22,515	-	22,515	-	21,807
Depreciation	27,708	-	27,708	-	28,044
Printing, postage and stationery	1,826	-	1,826	-	2,717
Insurance	2,867	-	2,867	-	3,174
Legal and professional	-	2,831	2,831	-	2,354
Accountancy and independent examination	-	4,020	4,020	-	5,618
	<u>54,916</u>	<u>6,851</u>	<u>61,767</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>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 Number	2020 Number
	14	12
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
	149,046	152,297

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	1,668,971	350,000	32,407	2,051,378
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	202,686	35,000	26,725	264,411
Carrying amount				
At 31 December 2021	1,466,285	315,000	5,682	1,786,967
At 31 December 2020	1,484,347	318,500	11,828	1,814,675

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	1,458	702
	<u> </u>	<u> </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 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£	£	£	£	£
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 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£	£	£
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.