

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

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	(Appointed 1 January 2023)
	I Newton	(Appointed 1 January 2023)
	S Tollworthy	(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-and-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 Caladine 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
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 £	Total Unrestricted funds 2021 £
Interest receivable	<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>
Fundraising and publicity						
<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 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 Number	2021 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>
	181,868	149,046
	<u> </u>	<u> </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:

	Balance at 1 January 2021	Movement in funds 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)
	<u>330,578</u>	<u>1,668,578</u>	<u>1,999,156</u>	<u>1,584,455</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.