

Charity registration number 1187741 (England and Wales)

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



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	(Appointed 1 January 2024)
	A Oladimeji	(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

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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			2,699,728		2,176,785
Non-current liabilities	18		(75,000)		(75,000)
Net assets			<u>2,624,728</u>		<u>2,101,785</u>
The funds of the charity					
Restricted income funds	20		1,807,351		1,704,919
Unrestricted funds	21		817,377		396,866
			<u>2,624,728</u>		<u>2,101,785</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	<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 £	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
Accountancy and independent examination	-	4,500	4,500	-	3,540
	<u>54,364</u>	<u>5,833</u>	<u>60,197</u>	<u>54,664</u>	<u>59,541</u>
Analysed between					
Charitable activities	<u>54,364</u>	<u>5,833</u>	<u>60,197</u>	<u>54,664</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 Number	2023 Number
	12	13
	<u>12</u>	<u>13</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>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 funds 2024 £	Restricted funds 2023 £
Building fund professional fees	105,057	-
	<u>105,057</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 £
Investments in subsidiaries	25	1
Loans to subsidiaries	25	5,000
		2023 £
		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 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances are represented by:					
Property, plant and equipment	304,500	1,413,659	1,718,159	308,192	1,738,351
Investments	5,001	-	5,001	5,001	5,001
Current assets/(liabilities)	507,876	468,692	976,568	83,673	433,433
Long term liabilities	-	(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>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	525,095	119,713
27	Analysis of changes in net funds		
		At 1 January 2024	Cash flows At 31 December 2024
		£	£
	Cash at bank and in hand	439,780	544,412
	Loans falling due after more than one year	(75,000)	-
		364,780	909,192