

Registered Charity Number 1199176

**WEST STREET EVANGELICAL CHURCH**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

T&K Accounting Group  
Accountants, Tax Advisors and Business Consultants  
69, Banstead Road  
Carshalton  
SM5 3NP

**WEST STREET EVANGELICAL CHURCH**

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**WEST STREET EVANGELICAL CHURCH**

**TRUSTEES, OFFICERS, COMMITTEE MEMBERS AND OTHER INFORMATION**

**FOR THE YEAR ENDED 30 APRIL 2023**

Trustees:	Rev Keith John Waters Mr. James Barrett Mr. Joseph Nurse Mr. Alan Carrick
Office:	West street Evangelical Church West Street Carshalton SM5 2NR
Bankers:	Barclays Plc
Independent Examiner:	V Shanmugasarma FCMA, CGMA, AIA T&K Accounting Group 69 Banstead Road Carshalton Surrey SM5 3NP
Registered Charity Number:	1199176

## **WEST STREET EVANGELICAL CHURCH**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 30 APRIL 2023**

The Trustees submit their report for the year ended 30 April 2023.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

West Street Evangelical Church, a registered charity in England and Wales, is regulated by a set of rules approved in June 2022 registration with the Charity Commission. Responsibility for the management of the activities of West Street is vested in the 4 Trustee and who are elected by the members at the Annual General Meeting held each year.

The charity has 02 employees. One of the trustees has received remuneration from the Charity. The Trustees are asked to maintain regular training on Trustee duties and compliance with charities legislation.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting & Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and The Charities Act 2011.

The Officers and Committee are responsible for the management of the risks faced by the West Street Evangelical Church. The major risks have been identified, assessed and controls established. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

The trustees confirm that the major risks to which the charity is exposed has been reviewed, and systems and procedures have been established to identify and respond to such risks.

Laws and regulations: Compliance with the financial reporting standard in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

**WEST STREET EVANGELICAL CHURCH**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**FOR THE YEAR ENDED 30 April 2023**

The Trustees are required by the Charities Act 2011 to prepare accounts each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its financial activities for that period. In preparing those accounts, the Trustees are required to :-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Statement of Recommended Practice, 'Accounting by Charities' with applicable accounting standards;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



.....  
**Rev Keith John Waters**  
**Chairman**  
**October 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**WEST STREET EVANGELICAL CHURCH**  
**FOR THE YEAR ENDED 30 APRIL 2023**

I report on the accounts of West street evangelical church for the year ended 30 April 2023, which are set out on pages 6 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts that accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

69 Banstead Road  
Carshalton.  
Surrey  
SM5 3NP

October 2024

V Shanmugasarma FCMA  
for and on behalf of  
T & K Accounting Group  
Accountants, Tax Advisors  
and Business Consultants

**WEST STREET EVANGELICAL CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 30 APRIL 2023**

	<u>Notes</u>	<u>General Funds</u> £	<u>Restricted Funds</u> £	<u>Total 2023</u> £
<b>INCOMING RESOURCES</b>				
Donations, legacies and subscriptions		24,860	-	<b>24,860</b>
Hall Hire	2	2,030	-	<b>2,030</b>
			-	
Total incoming resources		<u>26,890</u>	<u>-</u>	<u><b>26,890</b></u>
<b>RESOURCES EXPENDED</b>				
Direct charitable expenditure	3	38,614	-	<b>38,614</b>
Management & administration	4	57,098	-	<b>57,098</b>
Total resources expended		<u>95,712</u>	<u>-</u>	<u><b>95,712</b></u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR YEAR</b>				
		<b>(68,822)</b>	-	<b>(68,822)</b>
<b>TRANSFER OF FUNDS</b>				
		-	-	-
<b>OTHER RECOGNISED GAINS AND LOSSES</b>				
		-	-	-
<b>NET MOVEMENT IN FUNDS</b>				
		<u><b>(68,822)</b></u>	<u>-</u>	<u><b>(68,822)</b></u>
Balances brought forward at 1 May 2022		294,658	-	<b>294,658</b>
<b>Balances carried forward at 30 April 2023</b>				
		<u><b>225,836</b></u>	<u>-</u>	<u><b>225,836</b></u>


**WEST STREET EVANGELICAL CHURCH**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 April 2023**

	<u>Notes</u>	<u>2023</u>	
		£	£
<b>FIXED ASSETS</b>			
Investments		-	-
<b>CURRENT ASSETS</b>			
Debtors		-	
Cash at bank and in hand		225,836	
		<u>225,836</u>	
<b>CREDITORS</b>			
Amounts falling due within one year		-	
		<u>-</u>	
<b>NET CURRENT ASSETS</b>			<u>225,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>225,836</u>
<b>FUNDS</b>			
Unrestricted fund	5	225,836	
		<u>225,836</u>	

Agreed by the Officers and Committee on ... 17<sup>th</sup> October 2024



**Rev Keith John Waters**  
**Trustee**  
**October 2024**



**WEST STREET EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 April 2023**

**1. ACCOUNTING POLICIES**

*General Information*

West Street Evangelical Church is a charity registered in England & Wales. The address is West street Evangelical Church, West Street, Carshalton, SM5 2NR

*Basis of Accounting*

The financial statements have been prepared in accordance with Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom & Republic of Ireland (FRS102) and The Charities Act 2011 and UK General Accepted Accounting Practice, effective from 1 January 2015.

*Income Resources*

Incoming resources are recognised when received, or when the charity becomes legally entitled to income and can be measured with sufficient reliability.

*Direct Charitable Expenditure*

All expenditure is accounted for on a cash basis.

*Taxation*

West Street Evangelical Church is a registered charity and is exempt from taxation to the extent that any income and gains are applied to its charitable purposes.

*Value Added Tax*

Value Added Tax is not recoverable by the Charity, and as such, is included in the relevant costs in the Statement of Financial Activities.

**WEST STREET EVANGELICAL CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 APRIL 2023**

**(continued)**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>2. DONATIONS, LEGACIES AND SUBSCRIPTIONS</b>			
Offering	24,860	-	24,860
Hall Hire	2,030	-	2,030
	<u>26,890</u>	<u>-</u>	<u>26,890</u>
<b>3. DIRECT CHARITABLE EXPENDITURE</b>			
Church Works	36,156		36,156
Missionary Support	2,458		2,458
	<u>38,614</u>	<u>-</u>	<u>38,614</u>
<b>4. MANAGEMENT AND ADMINISTRATION</b>			
Office and general expenses	57,098	-	57,098
	<u>57,998</u>	<u>-</u>	<u>57,998</u>

**WEST STREET EVANGELICAL CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2023**

**(continued)**

**5. MOVEMENT IN FUNDS**

	Balance at 1 May <u>2022</u> £	Resources <u>incoming</u> £	Resources <u>Outgoing</u> £	Transfers Between <u>Funds</u> £	Balance at 30 April <u>2023</u> £
Unrestricted Funds	294,658	26,890	(95,712)	(68,822)	225,836
	<u>294,658</u>	<u>26,890</u>	<u>(95,712)</u>	<u>(68,822)</u>	<u>225,836</u>