

CHRIST CHURCH LIVERPOOL

England & Wales · Charity number 1125990

Details

Status Registered

Legal form Previously excepted

Company number [06683037](#)

Registered 2008-09-22

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

Contact

Address 12-14 Gildart Street
Liverpool
L3 8ET

Phone 0151 703 1872

Email office@christchurchliverpool.org

Website www.christchurchliverpool.org

Activities

Objects: 1 THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH; AND2 THE RELIEF OF FINANCIAL HARDSHIP, EITHER GENERALLY OR INDIVIDUALLY, OF PEOPLE THROUGH THE PROVISION OF GRANTS, GIFTS, GOODS OR SERVICES

Activities: Weekly church meetings and events which are open to the general publicPlanting new churches in the Liverpool areaSupporting UK and world mission through prayer, donating resources and the giving of grants to individuals and organisations.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£381,222	£297,449	-	-
2024-08-31	£350,133	£304,129	-	-
2023-08-31	£289,222	£294,288	-	-
2022-08-31	£287,650	£260,743	-	-
2021-08-31	£269,241	£259,550	-	-
2020-08-31	£312,818	£282,860	-	-

Trustees

Name	Role	Appointed
Joseph Northover	Chair	2019-11-17
Daniel Shin		2021-11-08
Dr CHRISTOPHER GREGORY		2009-06-14
Dr Chris Rowe		2020-03-29
Dr DAVID WILKINSON		2010-10-19
Dr THOMAS GEOFFREY ASKEW		2008-08-28
JONATHAN CHEVASSUT		2018-09-23
Josh Probert		2013-10-09
MARTIN GILMOUR		2008-08-28
MAURICE ROBERT MCCRACKEN		2008-08-28

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2024

To: 31 August 2025

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through welcoming, loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group looks at the Bible together and supports and prays for each other.</p> <p>There are normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Hope Café</p> <p>Hope Café is a ministry for asylum seekers & refugees in our city which has been running since May 2022.</p> <p>Apart from our basic services (the café and provision of donated clothing & homewares), we now also have a mini food bank, provide English & phonics lessons and IT help. We also help visitors to the café with lots of other aspects of their lives like finding medical services, finding and applying for language courses and help with immigration applications.</p> <p>Westvale Chapel, Kirkby</p> <p>We have been able to begin the work in re-establishing a thriving church revitalisation at Westvale Chapel in Kirkby alongside our friends at Trinity Church Everton.</p> <p>In March 2026 Westvale started to hold weekly Sunday services and are seeing at least 10 new people attending</p>
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regularly – new believers and those exploring faith. Our thanks go to the generosity of donors, staff and volunteers in supporting this work.

Childrens Ministry

It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.

Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.

The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.

yConnect

yConnect meet-ups take place every Friday evening and are for 11-18-year-olds.

A typical yConnect evening is full of fun and games, with an interactive section for thinking about faith and Christianity as they look at the bible.

Friends are always welcome and once a month there's a 'main event' - a Friday night event focused on engaging and inviting friends to come along.

Student Ministry

At Christ Church Liverpool, students meet, grow & love Jesus and His Church.

We love having students in our church and seeing them grow in love for God and for others.

The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.

Liverpool Training Network

CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.

Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.

The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.

Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.

		<p>Exploring Christianity</p> <p>An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:</p> <ul style="list-style-type: none"> • hear what answers God provides through the Bible • Ask any questions • Meet similar people exploring faith in an informal atmosphere • Look at the life of Jesus and see what difference this can make to our lives now.
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Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>The financial position of the charity at 31 August 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1" data-bbox="679 981 1318 1238"> <thead> <tr> <th></th> <th>2025</th> <th>2024</th> </tr> <tr> <th></th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Net Income / (Expenditure)</td> <td>83,773</td> <td>46,004</td> </tr> <tr> <td>Unrestricted general funds</td> <td>202,088</td> <td>138,026</td> </tr> <tr> <td>Designated fixed asset funds</td> <td>4,305</td> <td>3,059</td> </tr> <tr> <td>Total unrestricted funds</td> <td>289,294</td> <td>228,384</td> </tr> <tr> <td>Restricted revenue funds</td> <td>376,458</td> <td>353,595</td> </tr> <tr> <td>Total funds</td> <td>665,752</td> <td>581,979</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory, the net expenditure for the year was significantly below the budget set by the trustees having given due regard to the level of unrestricted reserves held. The trustees have set a budget for 2025/26 which seeks to invest the majority of the unrestricted surplus in ministry training and church revitalisation projects.</p>		2025	2024		£	£	Net Income / (Expenditure)	83,773	46,004	Unrestricted general funds	202,088	138,026	Designated fixed asset funds	4,305	3,059	Total unrestricted funds	289,294	228,384	Restricted revenue funds	376,458	353,595	Total funds	665,752	581,979
	2025	2024																								
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<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Budgeted current expenditure for 2025/26 is £370,000 and therefore the target is £92,500 in general funds. At 31 August 2025 unrestricted funds not committed or invested in tangible fixed assets</p>																								

		amounted to £202,088 which is in significantly in excess of the target as noted above. The trustees have identified projects which would utilise a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of macroeconomic factors.
Amount of reserves held	Para 1.22	£202,088
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	12-14 Gildart Street, Liverpool L3 8ET

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	C Gregory			Membership of the church
5	M McCracken			Membership of the church
6	J Northover	Chair		Membership of the church
7	J Probert			Membership of the church
8	C Rowe			Membership of the church
9	D Shin			Membership of the church
10	D Wilkinson			Membership of the church

Declarations

Signature(s)	<i>M.R. Gilmour</i>
Full name(s)	Martin Gilmour
Position	Treasurer
Date	23 March 2026



Section A

Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Christ Church Liverpool

On accounts for the year ended

31 August 2025

Charity no.:

1125990

Company no.:

06683037

Set out on pages

9 to 29

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2025.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed: Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-24	To	Period end date	31-Aug-25

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	304,634	28,984	-	333,618	324,586
Charitable activities	S02	34,372	-	-	34,372	12,921
Other trading activities	S03	-	-	-	-	-
Investments	S04	4,642	8,590	-	13,232	12,626
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	343,648	37,574	-	381,222	350,133
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	265,015	32,434	-	297,449	304,129
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	265,015	32,434	-	297,449	304,129
Net income/(expenditure) before tax for the reporting period	S13	78,633	5,140	-	83,773	46,004
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	78,633	5,140	-	83,773	46,004
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	78,633	5,140	-	83,773	46,004
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	60,910	22,863	-	83,773	46,004
Reconciliation of funds:						
Total funds brought forward	S23	228,384	353,595	-	581,979	535,975
Total funds carried forward	S24	289,294	376,458	-	665,752	581,979

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	4,305	-	-	4,305	3,059
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	4,305	-	-	4,305	3,059
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	90,526	151,067	-	241,593	248,244
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	203,586	225,391	-	428,977	333,725
Total current assets	B10	294,112	376,458	-	670,570	581,969
Creditors: amounts falling due within one year (Note 20)	B11	9,123	-	-	9,123	3,049
Net current assets/(liabilities)	B12	284,989	376,458	-	661,447	578,920
Total assets less current liabilities	B13	289,294	376,458	-	665,752	581,979
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	289,294	376,458	-	665,752	581,979
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	376,458	-	376,458	353,595
Unrestricted funds	B19	289,294	-	-	289,294	228,384
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	289,294	376,458	-	665,752	581,979

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	23/03/2026
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	23/03/2026
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>The trustees monitor donations and reserves closely and have set a budget for the next 12 months which spends the surplus generated in 2024/25 but otherwise expenditure is covered by income. On this basis the trustees are of the view that the charity is a going concern.</i>
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Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
				✓
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500 They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	250,569	24,707	-	275,276	269,866
	Gift Aid	54,065	4,277	-	58,342	53,562
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	1,158
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	-	-	-	-	-
Total	304,634	28,984	-	333,618	324,586	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	34,372	-	-	34,372	12,921
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	34,372	-	-	34,372	12,921
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	4,642	8,590	-	13,232	12,626
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	4,642	8,590	-	13,232	12,626	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	343,648	37,574	-	381,222	350,133	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Restricted Income £31,285 (See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Foreign currency donations are translated into sterling at the rate prevailing on the date the donation is processed by the bank or donation platform

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Expenditure on charitable activities					
Staff costs	126,987	25,325	-	152,312	181,909
Ministry training	-	-		-	1,650
Cost of goods sold or services provided	38,702			38,702	16,877
Grants Paid	17,511	4,010		21,521	29,897
Premises costs	62,312			62,312	54,163
Printing & stationery	569			569	857
Depreciation & amortisation	2,384			2,384	2,599
Other support costs	16,549	3,099		19,648	16,177
				-	
				-	
				-	
Total expenditure on charitable activities	265,015	32,434	-	297,449	304,129
TOTAL EXPENDITURE	265,015	32,434	-	297,449	304,129

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	275,927			275,927	274,232
Grantmaking		21,521		21,521	29,897
Other					
Total	275,927	21,521		297,449	304,129

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £274,232 (Church meetings and events)
Grant funding of activities £29,897 (Grantmaking)
Total £304,129

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Foreign currency expenditure is translated into sterling at the rate prevailing on the date the payment is processed by the bank

Note 11 **Paid employees**
 Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	115,738	152,329
Social security costs	2,803	3,134
Pension costs (defined contribution pension plan)	13,721	15,046
Ministry staff accommodation	20,050	11,400
Total staff costs	152,312	181,909

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£108,043 was paid to 4 individuals identified as key management personnel including employer pension costs
 (2024: 4 Individuals, £133,130)

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	10	12
Governance	-	-
Other	-	-
Total	10	12

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

<p>Amount of contributions recognised in the SOFA as an expense</p>	<p>£13,721</p>
<p>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</p>	<p>All pension expense and liabilities are allocated to charitable activities and all to unrestricted funds with the exception of Kirkby staff where the pension costs are allocated to restricted funds.</p>

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

<p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p>	<p>N/A</p>
<p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</p>	<p>N/A</p>

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

<p>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</p>	<p>N/A</p>
<p>Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.</p>	<p>N/A</p>

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	4,176		-	4,176
Other grants paid	14,456	1,700	-	16,156
Financial hardship grants		1,189	-	1,189
Total	18,632	2,889	-	21,521

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,700
Horizons International	Lebanon Crisis Fund	4,010
Africa Inland Mission International	Gospel worker support grants	3,600
Fellowship of Independent Evangelical Churches	Donation to umbrella body	4,176
International Fellowship of Evangelical Students	Gospel worker support grant	2,196
Total grants over £2,000 in reporting period		16,682
Other unanalysed grants under £2,000		1,950
TOTAL GRANTS TO INSTITUTIONS PAID		18,632

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	30,080	30,080
Additions	-	-	-	3,630	3,630
Revaluations	-	-	-	-	-
Disposals	-	-	-	4,010	4,010
Transfers *	-	-	-	-	-
At end of the year	-	-	-	29,700	29,700

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	27,021	27,021
Disposals	-	-	-	4,010	4,010
Depreciation	-	-	-	2,384	2,384
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	25,395	25,395

14.3 Net book value

Net book value at the beginning of the year	-	-	-	3,059	3,059
Net book value at the end of the year	-	-	-	4,305	4,305

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	5,473	7,464
Taxation and social security	-	-
Gift Aid recoverable from HMRC	93,820	98,480
Loan to North West Church Resources	142,300	142,300
Total	241,593	248,244

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	3,366	409	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	4,667	1,539	-	-
Taxation and social security	1,090	1,101	-	-
Other creditors	-	-	-	-
Total	9,123	3,049	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
382,548	308,956
46,429	24,769
-	-
428,977	333,725

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

No services are provided on credit terms.

No exposure to market risk as any excess cash is held in interest bearing deposit accounts.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	138,026	343,649	- 250,632	- 28,955	-	202,088
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	3,059		- 2,384	3,630	-	4,305
Kirkby Fund - Designated element	U	This designated fund represents the value of donations set aside to underwrite church revitalisation in the Kirkby area of Merseyside	20,039			7,602		27,641
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	67,260		- 12,000			55,260
Kirkby Fund - Restricted element	R	This restricted fund represents the value of donations given less costs attributable to church revitalisation in the Kirkby area of Merseyside	-	7,602	- 25,325	17,723		-
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	209,114	25,927	- 3,033		-	232,008
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) originally to assist with the purchase and refurbishment of 2 Blackburne Place, the previous base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and humanitarian aid projects.	2,181	4,044	- 4,075		-	2,150
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			581,979	381,222	- 297,449	-	-	665,752

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes* No*

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	132,082	298,809	- 291,018	- 1,847	-	138,026
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	3,811		- 2,599	1,847	-	3,059
Kirkby Fund	U	This designated fund represents the value of donations set aside for church revitalisation in the Kirkby area of Merseyside from September '24	-	20,039				20,039
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	67,260					67,260
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	184,242	26,102	- 1,230		-	209,114
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	6,280	5,183	- 9,282		-	2,181
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			535,975	350,133	- 304,129	-	-	581,979

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Budgeted contribution from general fund towards Kirkby church revitalisation costs	£17,723
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£4,305
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£55,260
Kirkby Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards church revitalisation in the Kirkby area of Merseyside.	£27,641

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Accommodation	TOTAL	
£	£	£	£	£	£		
M McCracken	Governing document	27,305	5,850		11,400	44,555	42,340
J Probert	Governing document	21,253	1,647		-	22,900	21,556

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2023

To: 31 August 2024

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through welcoming, loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group looks at the Bible together and supports and prays for each other.</p> <p>There are normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Hope Café</p> <p>Hope Café is a ministry for asylum seekers & refugees in our city which has been running since May 2022.</p> <p>Apart from our basic services (the café and provision of donated clothing & homewares), we now also have a mini food bank, provide English & phonics lessons and IT help. We also help visitors to the café with lots of other aspects of their lives like finding medical services, finding and applying for language courses and help with immigration applications.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p>
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		<p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.</p> <p>yConnect</p> <p>yConnect meet-ups take place every Friday evening and are for 11-18-year-olds.</p> <p>A typical yConnect evening is full of fun and games, with an interactive section for thinking about faith and Christianity as they look at the bible.</p> <p>Friends are always welcome and once a month there's a 'main event' - a Friday night event focused on engaging and inviting friends to come along.</p> <p>Student Ministry</p> <p>At Christ Church Liverpool, students meet, grow & love Jesus and His Church.</p> <p>We love having students in our church and seeing them grow in love for God and for others.</p> <p>The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.</p> <p>Liverpool Training Network</p> <p>CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.</p> <p>Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.</p> <p>The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.</p> <p>Interns usually do the NWGP Ministry Training Course, which over 1500 people have completed since it began 20 years ago, as well as bespoke on the job training.</p> <p>Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.</p> <p>Exploring Christianity</p> <p>An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:</p>
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		<ul style="list-style-type: none"> • hear what answers God provides through the Bible • Ask any questions • Meet similar people exploring faith in an informal atmosphere • Look at the life of Jesus and see what difference this can make to our lives now.
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Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>The financial position of the charity at 31 August 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1" data-bbox="678 801 1316 1061"> <thead> <tr> <th></th> <th>2024</th> <th>2023</th> </tr> <tr> <th></th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Net Income / (Expenditure)</td> <td>46,004</td> <td>(5,066)</td> </tr> <tr> <td>Unrestricted general funds</td> <td>138,026</td> <td>132,082</td> </tr> <tr> <td>Designated fixed asset funds</td> <td>3,059</td> <td>3,811</td> </tr> <tr> <td>Total unrestricted funds</td> <td>228,384</td> <td>203,153</td> </tr> <tr> <td>Restricted revenue funds</td> <td>353,595</td> <td>332,822</td> </tr> <tr> <td>Total funds</td> <td>581,979</td> <td>535,975</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory, the net expenditure for the year was in line with the budget set by the trustees having given due regard to the level of unrestricted reserves held.</p>		2024	2023		£	£	Net Income / (Expenditure)	46,004	(5,066)	Unrestricted general funds	138,026	132,082	Designated fixed asset funds	3,059	3,811	Total unrestricted funds	228,384	203,153	Restricted revenue funds	353,595	332,822	Total funds	581,979	535,975
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<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Budgeted current expenditure for 2024/25 is £350,000 and therefore the target is £87,000 in general funds. At 31 August 2024 unrestricted funds not committed or invested in tangible fixed assets amounted to £138,026 which is in significantly in excess of the target as noted above. The trustees have identified projects which would utilise a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a</p>																								

		result of macroeconomic factors in 2024/5 and beyond.
Amount of reserves held	Para 1.22	£138,026
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	12-14 Gildart Street, Liverpool L3 8ET

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	C Gregory			Membership of the church
5	M McCracken			Membership of the church
6	J Northover	Chair		Membership of the church
7	J Probert			Membership of the church
8	C Rowe			Membership of the church
9	D Shin			Membership of the church
10	D Wilkinson			Membership of the church

Declarations

Signature(s)	<i>M.R. Gilmour</i>
Full name(s)	Martin Gilmour
Position	Treasurer
Date	23 June 2025



Section A

Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
Christ Church Liverpool

On accounts for the year ended

31 August 2024

Charity no.:

1125990

Company no.:

06683037

Set out on pages

9 to 29

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2024.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

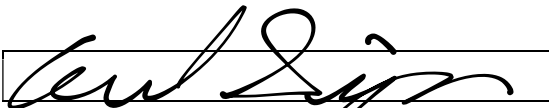
Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed:  Date: 25.06.2025

Name: Gerard Simpson

Relevant professional qualification(s) or body (if any): ACCA

Address: 98 Harley Street
London
W1G 7HZ

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-23	To	Period end date	31-Aug-24

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	300,344	24,242	-	324,586	255,888
Charitable activities	S02	12,921	-	-	12,921	28,036
Other trading activities	S03	-	-	-	-	-
Investments	S04	5,583	7,043	-	12,626	5,298
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	318,848	31,285	-	350,133	289,222
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	293,617	10,512	-	304,129	294,288
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	293,617	10,512	-	304,129	294,288
Net income/(expenditure) before tax for the reporting period	S13	25,231	20,773	-	46,004	- 5,066
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	25,231	20,773	-	46,004	- 5,066
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	25,231	20,773	-	46,004	- 5,066
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	25,231	20,773	-	46,004	- 5,066
Reconciliation of funds:						
Total funds brought forward	S23	203,153	332,822	-	535,975	541,041
Total funds carried forward	S24	228,384	353,595	-	581,979	535,975

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	3,059	-	-	3,059	3,811
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	3,059	-	-	3,059	3,811
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	101,454	146,790	-	248,244	195,355
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	126,920	206,805	-	333,725	341,930
Total current assets	B10	228,374	353,595	-	581,969	537,285
Creditors: amounts falling due within one year (Note 20)	B11	3,049	-	-	3,049	5,121
Net current assets/(liabilities)	B12	225,325	353,595	-	578,920	532,164
Total assets less current liabilities	B13	228,384	353,595	-	581,979	535,975
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	228,384	353,595	-	581,979	535,975
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	353,595	-	353,595	332,822
Unrestricted funds	B19	228,384	-	-	228,384	203,153
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	228,384	353,595	-	581,979	535,975

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	23/06/2025
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	23/06/2025
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>The trustees monitor donations and reserves closely and have set a budget for the next 12 months which only calls modestly on reserves. On this basis the trustees are of the view that the charity is a going concern.</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

No*

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 * -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		✓		
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
				✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
				✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		✓		

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	250,114	19,752	-	269,866	211,703
	Gift Aid	49,072	4,490	-	53,562	44,185
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	1,158	-	-	1,158	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	-	-	-	-	-
Total	300,344	24,242	-	324,586	255,888	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	12,921	-	-	12,921	28,036
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	12,921	-	-	12,921	28,036	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	5,583	7,043	-	12,626	5,298
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	5,583	7,043	-	12,626	5,298	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	318,848	31,285	-	350,133	289,222	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Restricted Income £9,932 (See note 27.2 for detail)
--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Staff costs	181,909	-	-	181,909	180,496
Ministry training	1,650	-	-	1,650	1,650
Cost of goods sold or services provided	16,877	-	-	16,877	30,874
Grants Paid	20,615	9,282	-	29,897	26,449
Premises costs	52,933	1,230	-	54,163	35,267
Printing & stationery	857	-	-	857	1,053
Depreciation & amortisation	2,599	-	-	2,599	2,313
Other support costs	16,177	-	-	16,177	16,186
				-	
				-	
				-	
Total expenditure on charitable activities	293,617	10,512	-	304,129	294,288

TOTAL EXPENDITURE	293,617	10,512	-	304,129	294,288
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	274,232			274,232	267,839
Grantmaking		29,897		29,897	26,449
Other					
Total	274,232	29,897		304,129	294,288

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £267,839 (Church meetings and events)
Grant funding of activities £26,449 (Grantmaking)
Total £294,288

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	152,329	150,491
Social security costs	3,134	2,841
Pension costs (defined contribution pension plan)	15,046	15,764
Ministry staff accommodation	11,400	11,400
Total staff costs	181,909	180,496

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	£133,130 was paid to 4 individuals identified as key management personnel including employer pension costs (2023: 4 Individuals, £125,942)
--	---

11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	12	13
Governance	-	-
Other	-	-
Total	12	13

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£15,046
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension expense and liabilities are allocated to charitable activities in unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	N/A

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	3,731		-	3,731
Other grants paid	13,445	10,678	-	24,123
Financial hardship grants		2,043	-	2,043
Total	17,176	12,721	-	29,897

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	3,060
Africa Inland Mission International	Gospel worker support grants	5,100
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,731
International Fellowship of Evangelical Students	Gospel worker support grant	2,196
Total grants over £2,000 in reporting period		14,087
Other unanalysed grants under £2,000		3,089
TOTAL GRANTS TO INSTITUTIONS PAID		17,176

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	28,973	28,973
Additions	-	-	-	1,847	1,847
Revaluations	-	-	-	-	-
Disposals	-	-	-	740	740
Transfers *	-	-	-	-	-
At end of the year	-	-	-	30,080	30,080

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	25,162	25,162
Disposals	-	-	-	740	740
Depreciation	-	-	-	2,599	2,599
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	27,021	27,021

14.3 Net book value

Net book value at the beginning of the year	-	-	-	3,811	3,811
Net book value at the end of the year	-	-	-	3,059	3,059

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	7,464	8,870
Taxation and social security	-	-
Gift Aid recoverable from HMRC	98,480	44,185
Loan to North West Church Resources	142,300	142,300
Total	248,244	195,355

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	409	2,570	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,539	1,499	-	-
Taxation and social security	1,101	1,052	-	-
Other creditors	-	-	-	-
Total	3,049	5,121	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
308,956	313,283
24,769	28,647
-	-
333,725	341,930

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	132,082	298,809	- 291,018	- 1,847	-	138,026
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	3,811		- 2,599	1,847	-	3,059
Kirkby Fund	U	This designated fund represents the value of donations set aside for church revitalisation in the Kirkby area of Merseyside from September '24	-	20,039				20,039
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	67,260					67,260
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	184,242	26,102	- 1,230		-	209,114
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	6,280	5,183	- 9,282		-	2,181
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			535,975	350,133	- 304,129	-	-	581,979

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the previous reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	149,404	276,062	- 285,695	- 7,689	-	132,082
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	5,695		- 2,313	429	-	3,811
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000			7,260		67,260
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	179,514	4,728	-		-	184,242
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	4,128	8,432	- 6,280		-	6,280
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			541,041	289,222	- 294,288	-	-	535,975

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£3,059
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£67,260

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year £
		Remuneration	Pension contribution	This year		TOTAL	
				Redundancy (including loss of office)/ex gratia	Accommodation		
£	£	£	£	£	£		
M McCracken	Governing document	25,193	5,747		11,400	42,340	39,841
J Probert	Governing document	20,146	1,410		-	21,556	20,335

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2022

To: 31 August 2023

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through welcoming, loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group looks at the Bible together and supports and prays for each other.</p> <p>There are normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Hope Café</p> <p>Hope Café is a ministry for asylum seekers & refugees in our city which has been running since May 2022. Visitor numbers are now at an all-time high 60-70 visitors per week.</p> <p>Apart from our basic services (the café and provision of donated clothing & homewares), we now also have a mini food bank, provide English & phonics lessons and IT help. We also help visitors to the café with lots of other aspects of their lives like finding medical services, finding and applying for language courses and help with immigration applications.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p>
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		<p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.</p> <p>yConnect</p> <p>yConnect meet-ups take place every Friday evening and are for 11-18-year-olds.</p> <p>A typical yConnect evening is full of fun and games, with an interactive section for thinking about faith and Christianity as they look at the bible.</p> <p>Friends are always welcome and once a month there's a 'main event' - a Friday night event focused on engaging and inviting friends to come along.</p> <p>Student Ministry</p> <p>At Christ Church Liverpool, students meet, grow & love Jesus and His Church.</p> <p>We love having students in our church and seeing them grow in love for God and for others.</p> <p>The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.</p> <p>Liverpool Training Network</p> <p>CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.</p> <p>Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.</p> <p>The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.</p> <p>Interns usually do the NWGP Ministry Training Course, which over 1500 people have completed since it began 19 years ago, as well as bespoke on the job training.</p> <p>Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.</p> <p>Exploring Christianity</p> <p>An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:</p>
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		<ul style="list-style-type: none"> • hear what answers God provides through the Bible • Ask any questions • Meet similar people exploring faith in an informal atmosphere • Look at the life of Jesus and see what difference this can make to our lives now.
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Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1" data-bbox="678 801 1316 1070"> <thead> <tr> <th></th> <th>2023</th> <th>2022</th> </tr> <tr> <th></th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Net Income / (Expenditure)</td> <td>(5,066)</td> <td>26,907</td> </tr> <tr> <td>Unrestricted general funds</td> <td>132,082</td> <td>149,404</td> </tr> <tr> <td>Designated fixed asset funds</td> <td>3,811</td> <td>5,695</td> </tr> <tr> <td>Total unrestricted funds</td> <td>203,153</td> <td>215,099</td> </tr> <tr> <td>Restricted revenue funds</td> <td>332,822</td> <td>325,942</td> </tr> <tr> <td>Total funds</td> <td>535,975</td> <td>541,041</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory, the net expenditure for the year was in line with the budget set by the trustees having given due regard to the level of unrestricted reserves held.</p>		2023	2022		£	£	Net Income / (Expenditure)	(5,066)	26,907	Unrestricted general funds	132,082	149,404	Designated fixed asset funds	3,811	5,695	Total unrestricted funds	203,153	215,099	Restricted revenue funds	332,822	325,942	Total funds	535,975	541,041
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<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Expected current expenditure for 2023/24 is £276,000 and therefore the target is £69,000 in general funds. At 31 August 2023 unrestricted funds not committed or invested in tangible fixed assets amounted to £132,082 which is in significantly in excess of the target as noted above. The trustees have identified projects which would utilise a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of macroeconomic factors in 2023 and beyond.</p>																								

Amount of reserves held	Para 1.22	£132,082
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	2 Blackburne Place, Liverpool L8 7PE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	C Gregory			Membership of the church
5	M McCracken			Membership of the church
6	J Northover	Chair		Membership of the church
7	J Probert			Membership of the church
8	C Rowe			Membership of the church
9	D Shin			Membership of the church
10	D Wilkinson			Membership of the church

Declarations

Signature(s)	<i>M.R. Gilmour</i>
Full name(s)	Martin Gilmour
Position	Treasurer
Date	30 October 2023



Section A Independent Examiner's Report

Report to the trustees/directors/members of Charity Name
Christ Church Liverpool

On accounts for the year ended 31 August 2023

Charity no.:	1125990	Company no.:	06683037
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Set out on pages 9 to 29

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2023.

Responsibilities and basis of report As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").


Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed:  Date: 24/05/2024

Name: Gerard Simpson

Relevant professional qualification(s) or body (if any): ACCA

Address: 143 Lower House Lane, Widnes, WA8 7DU

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-22	To	Period end date	31-Aug-23

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	245,956	9,932	-	255,888	272,565
Charitable activities	S02	28,036	-	-	28,036	13,066
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,070	3,228	-	5,298	2,019
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	276,062	13,160	-	289,222	287,650
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	288,008	6,280	-	294,288	260,743
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	288,008	6,280	-	294,288	260,743
Net income/(expenditure) before tax for the reporting period	S13	- 11,946	6,880	-	- 5,066	26,907
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 11,946	6,880	-	- 5,066	26,907
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 11,946	6,880	-	- 5,066	26,907
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 11,946	6,880	-	- 5,066	26,907
Reconciliation of funds:						
Total funds brought forward	S23	215,099	325,942	-	541,041	514,134
Total funds carried forward	S24	203,153	332,822	-	535,975	541,041

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	3,811	-	-	3,811	5,695
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	3,811	-	-	3,811	5,695
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	51,367	143,988	-	195,355	197,879
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	153,096	188,834	-	341,930	338,835
Total current assets	B10	204,463	332,822	-	537,285	536,714
Creditors: amounts falling due within one year (Note 20)	B11	5,121	-	-	5,121	1,368
Net current assets/(liabilities)	B12	199,342	332,822	-	532,164	535,346
Total assets less current liabilities	B13	203,153	332,822	-	535,975	541,041
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	203,153	332,822	-	535,975	541,041
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	332,822	-	332,822	325,942
Unrestricted funds	B19	203,153	-	-	203,153	215,099
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	203,153	332,822	-	535,975	541,041

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	30/10/2023
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	30/10/2023
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The trustees monitor donations and reserves closely and have set a budget for the next 12 months which only calls modestly on reserves. On this basis the trustees are of the view that the charity is a going concern.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

No*

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* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		✓		
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500 They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	£500		
		Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes* <input type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
		Yes* <input checked="" type="checkbox"/>	No* <input type="checkbox"/>	N/a* <input type="checkbox"/>
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	203,459	8,244	-	211,703	220,759
	Gift Aid	42,497	1,688	-	44,185	51,806
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	-	-	-	-	-
Total	245,956	9,932	-	255,888	272,565	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	28,036	-	-	28,036	13,066
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	28,036	-	-	28,036	13,066	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	2,070	3,228	-	5,298	2,019
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	2,070	3,228	-	5,298	2,019	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	276,062	13,160	-	289,222	287,650	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts) Restricted Income £13,933
(See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C **Notes to the accounts** **(cont)**

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Staff costs	180,496	-	-	180,496	167,987
Ministry training	1,650	-	-	1,650	1,160
Cost of goods sold or services provided	30,874	-	-	30,874	9,655
Grants Paid	20,169	6,280	-	26,449	27,092
Premises costs	35,267	-	-	35,267	38,783
Printing & stationery	1,053	-	-	1,053	1,024
Depreciation & amortisation	2,313	-	-	2,313	2,156
Other support costs	16,186	-	-	16,186	12,886
				-	
				-	
				-	
Total expenditure on charitable activities	288,008	6,280	-	294,288	260,743
TOTAL EXPENDITURE	288,008	6,280	-	294,288	260,743

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	267,839			267,839	233,651
Grantmaking		26,449		26,449	27,092
Other					
Total	267,839	26,449		294,288	260,743

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £233,651 (Church meetings and events)
Grant funding of activities £27,092 (Grantmaking)
Total £260,743

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	150,491	140,056
Social security costs	2,841	3,180
Pension costs (defined contribution pension plan)	15,764	13,351
Ministry staff accommodation	11,400	11,400
Total staff costs	180,496	167,987

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£125,942 was paid to 4 individuals identified as key management personnel including employer pension costs (2022: 4 Individuals, £119,928)

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	13	14
Governance	-	-
Other	-	-
Total	13	14

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£15,764
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension expense and liabilities are allocated to charitable activities in unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	N/A

Section C **Notes to the accounts** **(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	3,516		-	3,516
Other grants paid	12,633	8,980	-	21,613
Financial hardship grants		1,320	-	1,320
Total	16,149	10,300	-	26,449

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,040
Africa Inland Mission International	Gospel worker support grant	4,060
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,516
International Fellowship of Evangelical Students	Gospel worker support grant	2,040
Total grants over £2,000 in reporting period		11,656
Other unanalysed grants under £2,000		4,493
TOTAL GRANTS TO INSTITUTIONS PAID		16,149

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	28,544	28,544
Additions	-	-	-	429	429
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	28,973	28,973

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	22,849	22,849
Disposals	-	-	-	-	-
Depreciation	-	-	-	2,313	2,313
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	25,162	25,162

14.3 Net book value

Net book value at the beginning of the year	-	-	-	5,695	5,695
Net book value at the end of the year	-	-	-	3,811	3,811

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	8,870	7,988
Taxation and social security	-	-
Gift Aid recoverable from HMRC	44,185	47,591
Loan to North West Church Resources	142,300	142,300
Total	195,355	197,879

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C **Notes to the accounts** **(cont)**

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	2,570	8	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,499	1,360	-	-
Taxation and social security	1,052	-	-	-
Other creditors	-	-	-	-
Total	5,121	1,368	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year	Last year
£	£
-	-
313,283	206,417
28,647	132,418
-	-
341,930	338,835

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	149,404	276,062	- 285,695	- 7,689	-	132,082
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	5,695		- 2,313	429	-	3,811
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000			7,260		67,260
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	179,514	4,728	-		-	184,242
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	4,128	8,432	- 6,280		-	6,280
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			541,041	289,222	- 294,288	-	-	535,975

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	126,313	273,717	- 247,868	- 2,758	-	149,404
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	5,593		- 2,156	2,258	-	5,695
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000					60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	172,827	6,687	-		-	179,514
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	914		- 914		-	-
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	6,187	7,246	- 9,805	500	-	4,128
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			514,134	287,650	- 260,743	-	-	541,041

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£3,811
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£67,260

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year £
		Remuneration	Pension contribution	This year		TOTAL	
				Redundancy (including loss of office)/ex gratia	Accommodation		
£	£	£	£	£	£		
M McCracken	Governing document	23,019	5,422		11,400	39,841	37,944
J Probert	Governing document	19,005	1,330		-	20,335	19,367

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2021

To: 31 August 2022

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through welcoming, loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group looks at the Bible together and supports and prays for each other.</p> <p>There are normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Hope Café</p> <p>Hope Café is a ministry for asylum seekers & refugees in our city which has been running since May 2022. Visitor numbers are now at an all-time high 60-70 visitors per week.</p> <p>Apart from our basic services (the café and provision of donated clothing & homewares), we now also have a mini food bank, provide English & phonics lessons and IT help. We also help visitors to the café with lots of other aspects of their lives like finding medical services, finding and applying for language courses and help with immigration applications.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p>
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		<p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.</p> <p>yConnect</p> <p>yConnect meet-ups take place every Friday evening and are for 11-18-year-olds.</p> <p>A typical yConnect evening is full of fun and games, with an interactive section for thinking about faith and Christianity as they look at the bible.</p> <p>Friends are always welcome and once a month there's a 'main event' - a Friday night event focused on engaging and inviting friends to come along.</p> <p>Student Ministry</p> <p>At Christ Church Liverpool, students meet, grow & love Jesus and His Church.</p> <p>We love having students in our church and seeing them grow in love for God and for others.</p> <p>The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.</p> <p>Liverpool Training Network</p> <p>CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.</p> <p>Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.</p> <p>The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.</p> <p>Interns usually do the NWGP Ministry Training Course, which over 1500 people have completed since it began 18 years ago, as well as bespoke on the job training.</p> <p>Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.</p> <p>Exploring Christianity</p> <p>An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:</p>
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		<ul style="list-style-type: none"> • hear what answers God provides through the Bible • Ask any questions • Meet similar people exploring faith in an informal atmosphere • Look at the life of Jesus and see what difference this can make to our lives now.
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1"> <thead> <tr> <th></th> <th>2022</th> <th>2021</th> </tr> <tr> <th></th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Net Income</td> <td>26,907</td> <td>9,691</td> </tr> <tr> <td>Unrestricted general funds</td> <td>149,404</td> <td>126,313</td> </tr> <tr> <td>Designated fixed asset funds</td> <td>5,695</td> <td>5,593</td> </tr> <tr> <td>Total unrestricted funds</td> <td>215,099</td> <td>191,906</td> </tr> <tr> <td>Restricted revenue funds</td> <td>325,942</td> <td>322,228</td> </tr> <tr> <td>Total funds</td> <td>541,041</td> <td>514,134</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory.</p>		2022	2021		£	£	Net Income	26,907	9,691	Unrestricted general funds	149,404	126,313	Designated fixed asset funds	5,695	5,593	Total unrestricted funds	215,099	191,906	Restricted revenue funds	325,942	322,228	Total funds	541,041	514,134
	2022	2021																								
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Total unrestricted funds	215,099	191,906																								
Restricted revenue funds	325,942	322,228																								
Total funds	541,041	514,134																								
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Expected current expenditure for 2022/23 is £277,000 and therefore the target is £69,000 in general funds. At 31 August 2022 unrestricted funds not committed or invested in tangible fixed assets amounted to £149,404 which is in significantly in excess of the target as noted above. The trustees have identified projects which would utilise a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of macroeconomic factors in 2023 and beyond.</p>																								
Amount of reserves held	Para 1.22	£149,404																								
Reasons for holding zero reserves	Para 1.22	N/A																								

Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	2 Blackburne Place, Liverpool L8 7PE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	C Gregory			Membership of the church
5	M McCracken			Membership of the church
6	J Northover	Chair		Membership of the church
7	J Probert			Membership of the church
8	C Rowe			Membership of the church
9	D Shin		Appointed 8-Nov-2021	Membership of the church
10	D Wilkinson			Membership of the church

Declarations

Signature(s)	<i>M.R. Gilmour</i>
Full name(s)	Martin Gilmour
Position	Treasurer
Date	15 May 2023



Section A

Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
Christ Church Liverpool

On accounts for the year ended

31 August 2022

Charity no.:

1125990

Company no.:

06683037

Set out on pages

9 to 29

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2022.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).


Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed:  Date: 15/06/23

Name: Gerard Simpson

Relevant professional qualification(s) or body (if any): FCCA

Address: 98 Harley Street, London, W1G 7HZ

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-21	To	Period end date	31-Aug-22

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted	Restricted	Endowment	Total funds	Prior year
		funds	income	funds	funds	funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	258,632	13,933	-	272,565	259,210
Charitable activities	S02	13,066	-	-	13,066	9,374
Other trading activities	S03	-	-	-	-	-
Investments	S04	2,019	-	-	2,019	657
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	273,717	13,933	-	287,650	269,241
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	250,024	10,719	-	260,743	259,550
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	250,024	10,719	-	260,743	259,550
Net income/(expenditure) before tax for the reporting period	S13	23,693	3,214	-	26,907	9,691
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	23,693	3,214	-	26,907	9,691
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	23,693	3,214	-	26,907	9,691
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	23,193	3,714	-	26,907	9,691
Reconciliation of funds:						
Total funds brought forward	S23	191,906	322,228	-	514,134	504,443
Total funds carried forward	S24	215,099	325,942	-	541,041	514,134

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	5,695	-	-	5,695	5,593
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	5,695	-	-	5,695	5,593
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	53,639	144,240	-	197,879	282,439
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	157,133	181,702	-	338,835	229,228
Total current assets	B10	210,772	325,942	-	536,714	511,667
Creditors: amounts falling due within one year (Note 20)	B11	1,368	-	-	1,368	3,126
Net current assets/(liabilities)	B12	209,404	325,942	-	535,346	508,541
Total assets less current liabilities	B13	215,099	325,942	-	541,041	514,134
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	215,099	325,942	-	541,041	514,134
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	325,942	-	325,942	322,228
Unrestricted funds	B19	215,099	-	-	215,099	191,906
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	215,099	325,942	-	541,041	514,134

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	15/05/2023
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	15/05/2023
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>The trustees monitor donations and reserves closely and have set a budget for the next 12 months which only calls modestly on reserves. On this basis the trustees are of the view that the charity is a going concern.</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p>	Yes*	No*	N/a*
		✓		
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓		
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes*	No*	N/a*
				✓
		Yes*	No*	N/a*
				✓
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	Yes*	No*	N/a*
				✓
		Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	Yes*	No*	N/a*
				✓
		Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500 They are valued at cost. The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. They are valued at cost.	Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. They are valued at cost.	Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	208,767	11,992	-	220,759	209,101
	Gift Aid	49,865	1,941	-	51,806	49,894
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	-	-	-	-	215
Total	258,632	13,933	-	272,565	259,210	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	13,066	-	-	13,066	9,374
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	13,066	-	-	13,066	9,374	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	2,019	-	-	2,019	657
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	2,019	-	-	2,019	657	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	273,717	13,933	-	287,650	269,241	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts) Restricted Income £19,886
(See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C **Notes to the accounts** **(cont)**

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Staff costs	167,987	-	-	167,987	168,572
Ministry training	1,160	-	-	1,160	1,329
Cost of goods sold or services provided	9,655	-	-	9,655	4,380
Grants Paid	16,373	10,719	-	27,092	28,921
Premises costs	38,783	-	-	38,783	40,933
Printing & stationery	1,024	-	-	1,024	617
Depreciation & amortisation	2,156	-	-	2,156	1,749
Other support costs	12,886	-	-	12,886	13,049
				-	
				-	
				-	
Total expenditure on charitable activities	250,024	10,719	-	260,743	259,550

TOTAL EXPENDITURE	250,024	10,719	-	260,743	259,550
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	233,651			233,651	230,629
Grantmaking		27,092		27,092	28,921
Other					
Total	233,651	27,092		260,743	259,550

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £230,629 (Church meetings and events)
Grant funding of activities £28,921 (Grantmaking)
Total £259,550

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	140,056	141,270
Social security costs	3,180	3,179
Pension costs (defined contribution pension plan)	13,351	12,723
Ministry staff accommodation	11,400	11,400
Total staff costs	167,987	168,572

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£119,928 was paid to 4 individuals identified as key management personnel including employer pension costs
(2021: 4 Individuals, £118,758)

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	14	13
Governance	-	-
Other	-	-
Total	14	13

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£13,351
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension expense and liabilities are allocated to charitable activities in unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	N/A

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	3,516		-	3,516
Other grants paid	16,906	4,950		21,856
Financial hardship grants		1,720	-	1,720
Total	20,422	6,670	-	27,092

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,040
Africa Inland Mission International	Gospel worker support grant	3,060
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,516
1000 Lighthouses	Hardship relief in Lebanon	3,879
International Fellowship of Evangelical Students	Gospel worker support grant	2,040
Total grants over £2,000 in reporting period		14,535
Other unanalysed grants under £2,000		5,887
TOTAL GRANTS TO INSTITUTIONS PAID		20,422

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	28,938	28,938
Additions	-	-	-	2,258	2,258
Revaluations	-	-	-	-	-
Disposals	-	-	-	2,652	2,652
Transfers *	-	-	-	-	-
At end of the year	-	-	-	28,544	28,544

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	23,345	23,345
Disposals	-	-	-	2,652	2,652
Depreciation	-	-	-	2,156	2,156
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	22,849	22,849

14.3 Net book value

Net book value at the beginning of the year	-	-	-	5,593	5,593
Net book value at the end of the year	-	-	-	5,695	5,695

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	-	701
Prepayments and accrued income	7,988	8,230
Taxation and social security	-	-
Gift Aid recoverable from HMRC	47,591	131,208
Loan to North West Church Resources	142,300	142,300
Total	197,879	282,439

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	8	960	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,360	1,121	-	-
Taxation and social security	-	1,045	-	-
Other creditors	-	-	-	-
Total	1,368	3,126	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
206,417	215,508
132,418	13,720
-	-
338,835	229,228

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	126,313	273,717	- 247,868	- 2,758	-	149,404
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	5,593		- 2,156	2,258	-	5,695
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000					60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	172,827	6,687	-		-	179,514
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	914		- 914		-	-
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-		-	142,300
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	6,187	7,246	- 9,805	500	-	4,128
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			514,134	287,650	- 260,743	-	-	541,041

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	123,905	249,355	- 239,213	- 7,734	-	126,313
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	489		- 1,749	6,853	-	5,593
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000					60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	172,661	3,455	- 3,289		-	172,827
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	1,558	1,056	- 1,700		-	914
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300				-	142,300
2 Blackburne Place Refurbishment	R	The 2BP refurb fund consists of donations received towards specific refurbishment works at 2 Blackburne Place.	3,530	7,875	- 11,286	- 119		-
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	-	7,500	- 2,313	1,000	-	6,187
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			504,443	269,241	- 259,550	-	-	514,134

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	General fund contribution to gospel worker fundraising.	£500
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£5,695
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£60,000

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Accommodation	TOTAL	
£	£	£	£	£	£		
M McCracken	Governing document	21,295	5,249		11,400	37,944	37,569
J Probert	Governing document	18,100	1,267		-	19,367	19,175

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2020

To: 31 August 2021

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through welcoming, loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group does things a bit differently but each looks at the Bible together and supports and prays for each other.</p> <p>There's normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p> <p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.</p> <p>Student Ministry</p> <p>At Christ Church Liverpool, students meet, grow & love Jesus and His Church.</p> <p>We love having students in our church and seeing them grow in love for God and for others.</p> <p>The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.</p>
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Liverpool Training Network

CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.

Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.

The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.

Interns usually do the NWP Ministry Training Course, which over 1500 people have completed since it began 17 years ago, as well as bespoke on the job training.

Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.

Exploring Christianity

An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:

- hear what answers God provides through the Bible
- Ask any questions
- Meet similar people exploring faith in an informal atmosphere
- Look at the life of Jesus and see what difference this can make to our lives now.

Impact of COVID-19

Social distancing & other safety measures continued to have an impact on church activities during the year.

During lockdown periods where church gatherings were not permitted in winter 2020/21 Sunday meetings were streamed via YouTube. while Connect Groups continued to meet using Zoom.

In periods where it was permitted under government guidelines, in-person Sunday gatherings have been held with appropriate modifications to ensure everyone's safety.

Our year in numbers:

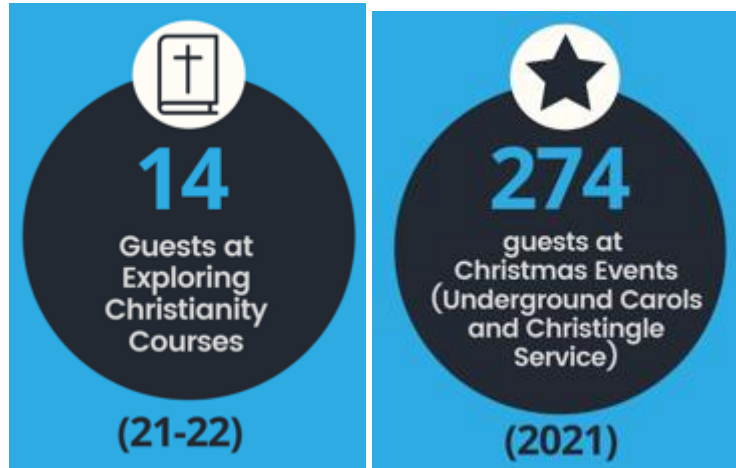
Here are just some of the ways we've welcomed and served each other and visitors:



Supporting mission locally and internationally this year...



Mission and Outreach



Training to resource the church locally and further afield...

Training and Planting

(Since 2003)




Some other encouragements...

some encouraging things!

60

Gospel Friendships


People are intentionally investing in friendships and building each other up in faith.



149 People are in Connect Groups across Liverpool

7

Baptisms



30

Regulars at the Hub

We have started the Hub in the city centre for anyone new to the city. This has been really encouraging. Many who attend seem really encouraged by it and growing in their faith.

Real movement in people spiritually; at least one is confessing Christ with joy, and 3 or 4 others are now attending church.'

- Lindsay, on Exploring Christianity

Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>The financial position of the charity at 31 August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2021</th> <th style="text-align: center;">2020</th> </tr> <tr> <th></th> <th style="text-align: center;">£</th> <th style="text-align: center;">£</th> </tr> </thead> <tbody> <tr> <td>Net Income</td> <td style="text-align: right;">9,691</td> <td style="text-align: right;">29,958</td> </tr> <tr> <td>Unrestricted general funds</td> <td style="text-align: right;">126,313</td> <td style="text-align: right;">123,905</td> </tr> <tr> <td>Designated fixed asset funds</td> <td style="text-align: right;">5,593</td> <td style="text-align: right;">489</td> </tr> <tr> <td>Total unrestricted funds</td> <td style="text-align: right;">191,906</td> <td style="text-align: right;">184,394</td> </tr> <tr> <td>Restricted revenue funds</td> <td style="text-align: right;">322,228</td> <td style="text-align: right;">320,049</td> </tr> <tr> <td>Total funds</td> <td style="text-align: right;">514,134</td> <td style="text-align: right;">504,443</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory.</p>		2021	2020		£	£	Net Income	9,691	29,958	Unrestricted general funds	126,313	123,905	Designated fixed asset funds	5,593	489	Total unrestricted funds	191,906	184,394	Restricted revenue funds	322,228	320,049	Total funds	514,134	504,443
	2021	2020																								
	£	£																								
Net Income	9,691	29,958																								
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Designated fixed asset funds	5,593	489																								
Total unrestricted funds	191,906	184,394																								
Restricted revenue funds	322,228	320,049																								
Total funds	514,134	504,443																								

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Expected current expenditure for 2021/22 is £243,000 and therefore the target is £60,000 in general funds. At 31 August 2021 unrestricted funds not committed or invested in tangible fixed assets amounted to £126,313 which is significantly in excess of the target as noted above. The trustees have set a budget which utilises a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of macroeconomic factors in 2022 and beyond.</p>
Amount of reserves held	Para 1.22	£126,313
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
--	-----------	--

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association

How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	2 Blackburne Place, Liverpool L8 7PE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	C Gregory			Membership of the church
5	M McCracken			Membership of the church
6	J Northover	Chair		Membership of the church
7	J Probert			Membership of the church
8	C Rowe			Membership of the church
9	D Shin		Appointed 8-Nov-2021	Membership of the church
10	D Wilkinson			Membership of the church

Declarations

Signature(s)	<i>M.R. Gilmour</i>
Full name(s)	Martin Gilmour
Position	Treasurer
Date	4 July 2022



Section A Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
Christ Church Liverpool

On accounts for the year ended

31 August 2021

Charity no.:	1125990	Company no.:	06683037
--------------	---------	--------------	----------

Set out on pages

___ to ___

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2020.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed:

Date:

12 | 08 | 22

Name: GERARD SIMPSON

Relevant professional qualification(s) or body (if any):

FCCA

Address:

98 HARLEY STREET

LONDON

WIG 7HZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-20	To	Period end date	31-Aug-21

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds	Prior year funds
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	239,324	19,886	-	259,210	265,814
Charitable activities	S02	9,374	-	-	9,374	45,660
Other trading activities	S03	-	-	-	-	-
Investments	S04	657	-	-	657	1,344
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	249,355	19,886	-	269,241	312,818
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	240,962	18,588	-	259,550	282,860
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	240,962	18,588	-	259,550	282,860
Net income/(expenditure) before tax for the reporting period	S13	8,393	1,298	-	9,691	29,958
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	8,393	1,298	-	9,691	29,958
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	8,393	1,298	-	9,691	29,958
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	7,512	2,179	-	9,691	29,958
Reconciliation of funds:						
Total funds brought forward	S23	184,394	320,049	-	504,443	474,485
Total funds carried forward	S24	191,906	322,228	-	514,134	504,443

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	5,593	-	-	5,593	489
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	5,593	-	-	5,593	489
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	130,828	151,611	-	282,439	234,315
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	58,611	170,617	-	229,228	280,581
Total current assets	B10	189,439	322,228	-	511,667	514,896
Creditors: amounts falling due within one year (Note 20)	B11	3,126	-	-	3,126	10,942
Net current assets/(liabilities)	B12	186,313	322,228	-	508,541	503,954
Total assets less current liabilities	B13	191,906	322,228	-	514,134	504,443
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	191,906	322,228	-	514,134	504,443
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	322,228	-	322,228	320,049
Unrestricted funds	B19	191,906	-	-	191,906	184,394
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	191,906	322,228	-	514,134	504,443

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	04/07/2022
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	04/07/2022
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>The trustees monitor donations closely and have set a budget for the next 12 months which does not call on reserves. On this basis the trustees are of the view that the charity is a going concern.</i>
--

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

 * -Tick as appropriate

No*

--

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2	Accounting policies			
2.2 INCOME				
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes*	No*	N/a*
		✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		✓		
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				✓
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	194,041	15,060	-	209,101	218,162
	Gift Aid	45,068	4,826	-	49,894	40,775
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	3,100
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	215	-	-	215	3,777
Total	239,324	19,886	-	259,210	265,814	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	9,374	-	-	9,374	45,660
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	9,374	-	-	9,374	45,660	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	657	-	-	657	1,344
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	657	-	-	657	1,344	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	249,355	19,886	-	269,241	312,818	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts) Restricted Income £45,369
(See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 120 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C Notes to the accounts (cont)

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Staff costs	168,572	-	-	168,572	197,996
Ministry training	1,329	-	-	1,329	642
Cost of goods sold or services provided	4,380	-	-	4,380	10,610
Grants Paid	24,908	4,013	-	28,921	22,711
Premises costs	30,636	10,297	-	40,933	33,937
Printing & stationery	617	-	-	617	1,324
Depreciation & amortisation	1,749	-	-	1,749	1,317
Other support costs	8,771	4,278	-	13,049	14,323
				-	
				-	
				-	
Total expenditure on charitable activities	240,962	18,588	-	259,550	282,860

TOTAL EXPENDITURE	240,962	18,588	-	259,550	282,860
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Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	230,629			230,629	260,149
Grantmaking		28,921		28,921	22,711
Other					
Total	230,629	28,921		259,550	282,860

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £260,149 (Church meetings and events)
Grant funding of activities £22,711 (Grantmaking)
Total £282,860

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	141,270	158,563
Social security costs	3,179	5,581
Pension costs (defined contribution pension plan)	12,723	15,146
Ministry staff accommodation	11,400	18,705
Total staff costs	168,572	197,996

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	£118,758 was paid to 4 individuals identified as key management personnel including employer pension costs. (2020: £128,603)
--	--

11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	13	13
Governance	-	-
Other	-	-
Total	13	13

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

	N/A
--	-----

Please state the legal authority or reason for making the payment

	N/A
--	-----

Please state the amount of the payment (or value of any waiver of a right to an asset)

	N/A
--	-----

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

	N/A
--	-----

The nature of the payment (cash, asset etc.)

	N/A
--	-----

The extent of redundancy funding at the balance sheet date

	N/A
--	-----

Please state the accounting policy for any redundancy or termination payments

	N/A
--	-----

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£12,723
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension expense and liabilities are allocated to charitable activities in unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	N/A

Section C **Notes to the accounts** **(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	3,516		-	3,516
Other grants paid	20,915			20,915
Financial hardship grants		4,490	-	4,490
Total	24,431	4,490	-	28,921

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,320
Africa Inland Mission International	Gospel worker support grant	3,025
People International	Gospel worker support grant	3,025
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,516
Alliance for Transatlantic Theological Training (AT3)	Gospel worker support grant	3,314
International Fellowship of Evangelical Students	Gospel worker support grant	2,020
Total grants to institutions in reporting period		17,220
Other unanalysed grants under £2,000		11,701
TOTAL GRANTS PAID		28,921

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	22,085	22,085
Additions	-	-	-	6,853	6,853
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	28,938	28,938

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	21,596	21,596
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,749	1,749
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	23,345	23,345

14.3 Net book value

Net book value at the beginning of the year	-	-	-	489	489
Net book value at the end of the year	-	-	-	5,593	5,593

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	701	2,378
Prepayments and accrued income	8,230	6,721
Taxation and social security	-	1,602
Gift Aid recoverable from HMRC	131,208	81,314
Loan to North West Church Resources	142,300	142,300
Total	282,439	234,315

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	960	4,562	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,121	6,380	-	-
Taxation and social security	1,045	-	-	-
Other creditors	-	-	-	-
Total	3,126	10,942	-	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C **Notes to the accounts** **(cont)**

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
103,525	137,868
125,703	142,713
-	-
229,228	280,581

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Section C

Notes to the accounts

(cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	123,905	249,355	- 239,213	- 7,734	-	126,313
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	489	-	1,749	6,853	-	5,593
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	60,000	-	-	-	-	60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	172,661	3,455	- 3,289	-	-	172,827
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	1,558	1,056	- 1,700	-	-	914
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
2 Blackburne Place Refurbishment	R	The 2BP refurb fund consists of donations received towards specific refurbishment works at 2 Blackburne Place.	3,530	7,875	- 11,286	- 119	-	-
Mission Funds	R	These funds represent income from donors responding to specific fundraising campaigns followed by grants paid out. These campaigns include missionary support and Covid relief projects.	-	7,500	- 2,313	1,000	-	6,187
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			504,443	269,241	- 259,550	-	-	514,134

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	161,692	267,449	- 245,236	- 60,000	-	123,905
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held seperately to unrestricted general funds due to the illiquid nature of these assets.	1,806	-	1,317	-	-	489
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	-	-	-	60,000	-	60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	170,241	2,420	-	-	-	172,661
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	1,546	31,099	- 31,087	-	-	1,558
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
2 Blackburne Place Refurbishment	R	The 2BP refurb fund consists of donations received towards specific refurbishment works at 2 Blackburne Place.	-	8,750	- 5,220	-	-	3,530
Student Worker Fund	R	The Student Worker fund consists of donations received towards funding a staff member focussed on student ministry. The overdrawn balance on the fund was cleared by scheduled grants received between September and November 2019 and the fund is now closed.	- 3,100	3,100	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			474,485	312,818	- 282,860	-	-	504,443

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	- General fund contribution to gospel worker fundraising. - Unspent restricted donations retained by General fund with agreement of donor.	1,000 (119)
	Total net transfers between restricted & unrestricted funds	881
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£5,593
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£60,000

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Accommodation	TOTAL	
£	£	£	£	£	£		
M McCracken	Governing document	20,953	5,216		11,400	37,569	41,109
K Lippold	Governing document	-	-		-	-	19,305
J Probert	Governing document	17,921	1,254		-	19,175	-

Please give details of why remuneration or other employment benefits were paid. The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment. N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement. N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme. 2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement. N/A

For any related party, please provide details of any guarantees given or received. N/A

CHRIST CHURCH LIVERPOOL

England & Wales - Charity number 1125990

Accounts



Trustees' annual report (including Directors' report) for the period

From: 1 September 2019

To: 31 August 2020

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith.</p> <p>2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>1. Weekly church meetings and events</p> <p>2. Grants to individuals and institutions</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	<p>Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 150 volunteers who serve with church activities including:</p> <ul style="list-style-type: none"> - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows. The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group does things a bit differently but each looks at the Bible together and supports and prays for each other.</p> <p>There's normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p> <p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>Childrens worker training mornings are held twice per year to help leaders keep the bible central in their groups.</p>
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The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.

Student Ministry

At Christ Church Liverpool, students meet, grow & love Jesus and His Church.

We love having students in our church and seeing them grow in love for God and for others.

The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.

There's a weekly evening for Students to discuss the Bible - Central Connect, student lunches, a student weekend of events, and loads of training opportunities.

Training

Thursday Training

We run a series of 3 week Thursday evening biblical and theological short courses where we look at applying the good news to our lives in various ways, with the help of in-house and guest speakers.

Liverpool Training Network

CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.

Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.

The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.

Interns usually do the NWP Ministry Training Course, which over 1500 people have completed since it began 16 years ago, as well as bespoke on the job training.

Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.

Exploring Christianity

An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:

- hear what answers God provides through the Bible
- Ask any questions
- Meet similar people exploring faith in an informal atmosphere
- Look at the life of Jesus and see what difference this can make to our lives now.

Impact of COVID-19

Following the imposition of COVID-19 social distancing measures in March 2020 the trustees implemented a Coronavirus Action Plan.

Sunday meetings are now being streamed via Youtube while Connect Groups continued to meet using Zoom.

In periods where it was permitted under government guidelines, in-person Sunday gatherings have been held with a number of modifications to ensure everyone's safety.

The trustees continue to review policy on organised gatherings on a regular basis as the virus situation evolves.

Our year in numbers:

- 138 members (2019: 152) with the reduction primarily due to the official resignation of our successful Walton church plant
- Gained 500 subscribers on youtube in last year as we moved to online viewing.
 - Averaging 4000 views a month (despite still having physical services packed out)
 - Around 500 hours of our programming watched each month
 - Our outreach amongst kids involves kids music videos reaching 7000 views this year
 - When we first launched online we averaged 900 viewers per service as we were ahead of the curve in quality.
- We started with summer gatherings in July 2020 after 18 weeks of not physically meeting. Since then we've been running 2 services at max covid capacity reaching approx 100 people a week.

		<ul style="list-style-type: none"> • Returned our Sunday school to best support families • Supported a partner in Lebanon by sending 82 boxes of medical/clothing supplies after the Beirut blast • Running online medical support teams - for those in Beirut. • Running innovative schemes for Christmas events, posting out 60+ advent activity packs for families to understand the real meaning of Christmas. • Over 100 Christmas presents given out to our local community neighbours. • Taking on 2 additional ministry interns to provide training to those just finishing university.
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Financial review

<p>Review of the charity's financial position at the end of the period</p>	<p>Para 1.21</p>	<p>The financial position of the charity at 31 August 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1" data-bbox="678 1144 1316 1402"> <thead> <tr> <th></th> <th>2020</th> <th>2019</th> </tr> <tr> <th></th> <th>£</th> <th>£</th> </tr> </thead> <tbody> <tr> <td>Net Income</td> <td>29,958</td> <td>128,710</td> </tr> <tr> <td>Unrestricted general funds</td> <td>123,905</td> <td>161,692</td> </tr> <tr> <td>Designated fixed asset funds</td> <td>489</td> <td>1,806</td> </tr> <tr> <td>Total unrestricted funds</td> <td>184,394</td> <td>163,498</td> </tr> <tr> <td>Restricted revenue funds</td> <td>320,049</td> <td>310,987</td> </tr> <tr> <td>Total funds</td> <td>504,443</td> <td>474,485</td> </tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory.</p> <p>Unrestricted income in the year to August 2020 was in excess of budgeted expenditure despite the onset of the Coronavirus pandemic.</p>		2020	2019		£	£	Net Income	29,958	128,710	Unrestricted general funds	123,905	161,692	Designated fixed asset funds	489	1,806	Total unrestricted funds	184,394	163,498	Restricted revenue funds	320,049	310,987	Total funds	504,443	474,485
	2020	2019																								
	£	£																								
Net Income	29,958	128,710																								
Unrestricted general funds	123,905	161,692																								
Designated fixed asset funds	489	1,806																								
Total unrestricted funds	184,394	163,498																								
Restricted revenue funds	320,049	310,987																								
Total funds	504,443	474,485																								
<p>Statement explaining the policy for holding reserves stating why they are held</p>	<p>Para 1.22</p>	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least three months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Expected current expenditure for 2020/21 is £256,000 and therefore the target is £64,000 in general funds.</p>																								

		At 31 August 2020 unrestricted funds not committed or invested in tangible fixed assets amounted to £123,905 which is in significantly in excess of the target as noted above. The trustees have set a budget which utilises a significant portion of this excess over a 3 year period, applying available funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of the economic impact of the Coronavirus into 2021 and beyond.
Amount of reserves held	Para 1.22	£123,905
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	At any time there must be a minimum of 3 Trustees. New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	2 Blackburne Place, Liverpool L8 7PE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut			Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	P Gower		Resigned 10-Sep-2019	Membership of the church
5	C Gregory			Membership of the church
7	K Lippold		Resigned 17-Jul-2020	Membership of the church
8	M McCracken			Membership of the church
9	J Northover	Chair	Appointed 17-Nov-2019	Membership of the church
10	J Probert			Membership of the church
11	C Rowe		Appointed 29-Mar-2020	Membership of the church
12	D Wilkinson			Membership of the church

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	<i>M.R. Gilmour</i>	
Full name(s)	Martin Gilmour	
Position	Treasurer	
Date	4 October 2021	



Section A

Independent Examiner's Report

Report to the trustees/directors/members of

Charity Name
Christ Church Liverpool

On accounts for the year ended

31 August 2020

Charity no.:

1125990

Company no.:

06683037

Set out on pages

9 to 29

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2020.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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 accounts to be reached.

Signed: Gerard Simpson Date: 4 October 2021

Name: GERARD SIMPSON

Relevant professional qualification(s) or body (if any): FCCA

Address: LOWER HOUSE LANE, WIDNES, CHESHIRE,
WA8 7DU

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-19	To	Period end date	31-Aug-20

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Restricted			Total funds £	Prior year funds £
		Unrestricted funds £	income funds £	Endowment funds £		
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	248,144	17,670	-	265,814	371,599
Charitable activities	S02	17,961	27,699	-	45,660	32,527
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,344	-	-	1,344	800
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	267,449	45,369	-	312,818	404,926
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	246,553	36,307	-	282,860	276,216
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	246,553	36,307	-	282,860	276,216
Net income/(expenditure) before tax for the reporting period	S13	20,896	9,062	-	29,958	128,710
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	20,896	9,062	-	29,958	128,710
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	20,896	9,062	-	29,958	128,710
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	20,896	9,062	-	29,958	128,710
Reconciliation of funds:						
Total funds brought forward	S23	163,498	310,987	-	474,485	345,775
Total funds carried forward	S24	184,394	320,049	-	504,443	474,485

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	489	-	-	489	1,806
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	489	-	-	489	1,806
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	92,015	142,300	-	234,315	195,527
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	102,832	177,749	-	280,581	282,826
Total current assets	B10	194,847	320,049	-	514,896	478,353
Creditors: amounts falling due within one year (Note 20)	B11	10,942	-	-	10,942	5,674
Net current assets/(liabilities)	B12	183,905	320,049	-	503,954	472,679
Total assets less current liabilities	B13	184,394	320,049	-	504,443	474,485
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	184,394	320,049	-	504,443	474,485
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	320,049	-	320,049	310,987
Unrestricted funds	B19	184,394	-	-	184,394	163,498
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	184,394	320,049	-	504,443	474,485

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M.R. Gilmour</i>	04/10/2021
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M.R. Gilmour</i>	04/10/2021
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>The trustees monitor donations closely and have set a budget for the next 12 months which does not call on reserves. On this basis the trustees are of the view that the charity is a going concern.</i>
--

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓		

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓		

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
		✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
	✓	

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
✓		

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
		✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
		✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
		✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
		✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
	They are valued at cost.	Yes*	No*	N/a*
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	205,342	12,820	-	218,162	213,999
	Gift Aid	39,025	1,750	-	40,775	40,565
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	3,100	-	3,100	117,035
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Coronavirus Job Retention Scheme grants	3,777	-	-	3,777	-
Total	248,144	17,670	-	265,814	371,599	
Charitable activities:	Sale of goods and services in accordance with the charity's objects	17,961	27,699	-	45,660	32,527
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	17,961	27,699	-	45,660	32,527	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total	-	-	-	-	-	
Income from investments:	Interest income	1,344	-	-	1,344	800
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total	1,344	-	-	1,344	800	
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME	267,449	45,369	-	312,818	404,926	

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts) Restricted Income £50,047
(See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion. Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts) Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up). Not applicable

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 150 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C **Notes to the accounts** **(cont)**

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Staff costs	170,820	27,176	-	197,996	175,970
Ministry training	642	-	-	642	11,131
Cost of goods sold or services provided	10,610	-	-	10,610	27,603
Grants Paid	22,711	-	-	22,711	18,076
Premises costs	28,717	5,220	-	33,937	33,517
Printing & stationery	1,324	-	-	1,324	1,959
Depreciation & amortisation	1,317	-	-	1,317	1,541
Other support costs	10,412	3,911	-	14,323	6,419
				-	
				-	
				-	
Total expenditure on charitable activities	246,553	36,307	-	282,860	276,216
TOTAL EXPENDITURE	246,553	36,307	-	282,860	276,216

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
		£	£	£	£
Church meetings and events	260,149			260,149	258,140
Grantmaking		22,711		22,711	18,076
Other					
Total	260,149	22,711		282,860	276,216

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £258,140 (Church meetings and events)
Grant funding of activities £18,076 (Grantmaking)
Total £276,216

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	158,563	141,747
Social security costs	5,581	4,630
Pension costs (defined contribution pension plan)	15,146	11,893
Ministry staff accommodation	18,705	17,700
Total staff costs	197,996	175,970

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

	£128,603 was paid to 4 individuals identified as key management personnel including employer pension costs. (2019: £116,576)
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11.2 Average head count in the year

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	13	11
Governance	-	-
Other	-	-
Total	13	11

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	N/A
Please state the legal authority or reason for making the payment	N/A
Please state the amount of the payment (or value of any waiver of a right to an asset)	N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	N/A
The nature of the payment (cash, asset etc.)	N/A
The extent of redundancy funding at the balance sheet date	N/A
Please state the accounting policy for any redundancy or termination payments	N/A

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£15,146
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	All pension expense and liabilities are allocated to charitable activities in unrestricted funds.

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	N/A
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	N/A

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	N/A
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	N/A

Section C **Notes to the accounts** **(cont)**

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
FIEC Affiliation	3,516		-	3,516
Other grants paid	18,210			18,210
Financial hardship grants		985	-	985
Total	21,726	985	-	22,711

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,000
Africa Inland Mission International	Gospel worker support grant	3,000
People International	Gospel worker support grant	3,000
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,516
Interserve GBI	Gospel worker support grant	2,000
International Fellowship of Evangelical Students	Gospel worker support grant	2,000
Total grants to institutions in reporting period		15,516
Other unanalysed grants under £2,000		6,210
TOTAL GRANTS PAID		21,726

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	22,085	22,085
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	22,085	22,085

14.2 Depreciation and impairments

**Basis				SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate				25%		

At beginning of the year	-	-	-	20,279	20,279
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,317	1,317
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	21,596	21,596

14.3 Net book value

Net book value at the beginning of the year	-	-	-	1,806	1,806
Net book value at the end of the year	-	-	-	489	489

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	2,378	6,742
Prepayments and accrued income	6,721	5,919
Taxation and social security	1,602	-
Gift Aid recoverable from HMRC	81,314	40,566
Loan to North West Church Resources	142,300	142,300
Total	234,315	195,527

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	4,562	1,380	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	6,380	2,678	-	-
Taxation and social security	-	1,616	-	-
Other creditors	-	-	-	-
Total	10,942	5,674	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
137,868	146,525
142,713	136,301
-	-
280,581	282,826

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	161,692	267,449	- 245,236	- 60,000	-	123,905
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	1,806	-	1,317	-	-	489
New Building Fund - Designated element	U	This designated fund represents the portion of unrestricted funds set aside by the trustees to act as part of the new building fund (see below)	-	-	-	60,000	-	60,000
New Building Fund - Restricted element	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	170,241	2,420	-	-	-	172,661
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	1,546	31,099	- 31,087	-	-	1,558
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
2 Blackburne Place Refurbishment	R	The 2BP refurb fund consists of donations received towards specific refurbishment works at 2 Blackburne Place.	-	8,750	- 5,220	-	-	3,530
Student Worker Fund	R	The Student Worker fund consists of donations received towards funding a staff member focussed on student ministry. The overdrawn balance on the fund was cleared by scheduled grants received between September and November 2019 and the fund is now closed.	- 3,100	3,100	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			474,485	312,818	- 282,860	-	-	504,443

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.	38,776	354,879	- 225,997	- 5,966	-	161,692
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	3,347	-	- 1,541	-	-	1,806
New Building Fund	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	142,554	28,068	- 381	-	-	170,241
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	19,898	11,579	- 29,931	-	-	1,546
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
Student Worker Fund	R	The Student Worker fund consists of donations received towards funding a staff member focussed on student ministry. The overdrawn balance on the fund was cleared by scheduled grants received between September and November 2019 and the fund is now closed.	- 1,100	10,400	- 18,366	5,966	-	3,100
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			345,775	404,926	- 276,216	-	-	474,485

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	General fund contribution to student worker fundraising.	£0
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£489
New Building Fund	These funds have been set aside by the trustees to add to the restricted funds available for use towards a new building in Liverpool City Centre.	£60,000

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		Remuneration	Pension contribution	This year		TOTAL	
				Redundancy (including loss of office)/ex gratia	Accommodation		
£	£	£	£	£	£		
M McCracken	Governing document	25,822	3,887		11,400	41,109	41,575
K Lippold	Governing document	12,487	1,263		5,555	19,305	20,634
J Probert	Governing document	-	-		-	-	5,457
P Gower	Governing document	-	-		-	-	23,326

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

2

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A