

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Details

Status Registered

Legal form Other

Registered 2009-04-24

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

Contact

Address ACC Post
C/O 46 Dunbabin Road
Liverpool
L15 6XN

Phone 01513787425

Email Office@aigburthcommunitychurch.org

Website www.aigburthcommunitychurch.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHURCH. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND THE TRUSTEES MUST USE THE INCOME AND MAY USE THE CAPITAL OF THE CHURCH IN PROMOTING THE OBJECTS.

Activities: WEEKLY CHURCH MEETINGS AND EVENTS WHICH ARE OPEN TO THE GENERAL PUBLIC. PLANTING NEW CHURCHES IN THE NORTH WEST REGION OF ENGLAND. SUPPORTING UK AND WORLD MISSION THROUGH PRAYER, DONATING RESOURCES AND THE GIVING OF GRANTS TO INDIVIDUALS AND ORGANISATIONS.

Classification

- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£175,600	£201,144	-	-
2024-08-31	£199,408	£199,624	-	-
2023-07-31	£186,979	£153,867	-	-
2022-07-31	£190,136	£223,514	-	-
2021-07-31	£319,126	£158,814	-	-
2020-07-31	£186,223	£166,492	-	-

Trustees

Name	Role	Appointed
JEREMY DAVID CLARK	Chair	
Dr Stuart Howard McClelland		2024-04-23
Graham David Kneale		2025-01-28
Jonathan Timothy Critchley		2021-09-05
RICHARD MOSS		
Richard Grindey		2023-12-05

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Accounts

Aigburth Community Church

Report and Accounts

For the year ending 31st August 2025

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

AIGBURTH COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2025

ADDRESS FOR CORRESPONDENCE	C/O 46 Dunbabin Road Liverpool L15 6XN
GOVERNING DOCUMENT	Deed of Trust dated 30 March 2009
CHARITY REGISTRATION NUMBER	1129291
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Jeremy Clark (Elder) Jonathan Critchley (Elder) Richard Grindey (Elder) Paul Hewitt (Resigned 29 April 2025) Richard Moss (Elder) Stuart McClelland (Treasurer) Graham Kneale (appointed 28 January 2025) Edward Peck (Resigned 27 February 2026)
INDEPENDENT EXAMINER	Nick Spear ACCA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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AIGBURTH COMMUNITY CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2025.

Objects of the charity

The charity, which is a church, is governed by a trust deed and is constituted as a trust. A summary of the charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in the UK or the world;
- b) to undertake purposes which are exclusively charitable and are connected with the charitable work of the church
- c) to relieve sickness and financial hardship and preserve good health.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity has continued to:

- Hold public Christian meetings each Sunday for adults and young people.
- Provide meeting space for local community groups to use for the good of the community, and run community events (carol services, etc...) for the community.
- Support full time Christian workers overseas for the purposes of advancement of the Christian faith, sending finances and practical support.
- Ongoing training of staff for their further work for the charity and for the advancement of the Christian faith.

- Support other individuals, churches, and charities for the advancement of the faith and the relief of hardship through donations. These donations have been sent locally in the city, across our region of the UK, and to other areas of Europe and internationally.
- Support the sick or those facing hardship amongst the congregation with practical and financial support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the 12 month period income decreased by £23,808 to £175,600, and expenditure increased by £1,520 to £201,144. Note that the prior period figures cover a 13 month period. The cash deficit for the year was £25,544 (2024: a cash deficit of £216) and the cash held by the charity decreased by this amount to £69,361, of which £67,665 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold general fund cash of no less than £47,000 (which equates to about 4 months' of unrestricted expenditure in normal circumstances) so that the charity could continue to operate should income and / or expenditure vary unexpectedly. At the year end, the charity held general fund cash of £64,665 and so was complying with the reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the church's spiritual leadership, by a majority vote.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. Along with most other churches, the main area of risk is believed to be the charity's dependence on voluntary giving from church members. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

SHMcClelland

SHMcClelland (Apr 13, 2026 22:49:35 GMT+1)

Stuart McClelland

Date: Apr 13, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AIGBURTH COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Aigburth Community Church ('the charity') for the year ended 31 August 2025 on pages 5 to 8 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nick Spear

Nick Spear (Apr 15, 2026 10:25:13 GMT+1)

Nick Spear ACCA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Apr 15, 2026

AIGBIRTH COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2025 £	2024 £
Income receipts						
Donations and gifts		145,433	-	7,181	152,614	171,398
Income from letting facilities		18,061	-	-	18,061	23,752
Income from church activities		3,375	-	-	3,375	3,120
Bank interest		1,479	-	-	1,479	1,139
Other		71	-	-	71	-
Total receipts		<u>168,419</u>	<u>-</u>	<u>7,181</u>	<u>175,600</u>	<u>199,408</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	111,758	-	3,592	115,350	127,191
Grants paid in relation to charitable activities undertaken by others	3	33,044	-	4,284	37,327	15,168
		<u>144,802</u>	<u>-</u>	<u>7,875</u>	<u>152,677</u>	<u>142,359</u>
Mortgage payments		48,466	-	-	48,466	57,265
Total payments		<u>193,268</u>	<u>-</u>	<u>7,875</u>	<u>201,144</u>	<u>199,624</u>
Net of receipts / (payments) before		(24,850)	-	(694)	(25,544)	(216)
Transfers between funds	5	(3,726)	3,000	726	-	-
Net movement in funds		<u>(28,576)</u>	<u>3,000</u>	<u>32</u>	<u>(25,544)</u>	<u>(216)</u>
Cash funds as at last year end		93,240	-	1,664	94,904	95,120
Cash funds at this year end	A	<u>64,665</u>	<u>3,000</u>	<u>1,696</u>	<u>69,361</u>	<u>94,904</u>

The notes on page 7 & 8 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 £	2024 £
A Cash funds					
CAF Cash	5,395	-	-	5,395	30,703
CAF Gold	55,634	3,000	1,696	60,330	56,343
HSBC	3,636	-	-	3,636	7,859
	64,665	3,000	1,696	69,361	94,904
B Other monetary assets					
Other debtors	463	-	-	463	1,579
	463	-	-	463	1,579
C Liabilities					
Falling due within one year					
Mortgage	-	-	-	-	17,735
Trade creditors	-	-	-	-	116
Fee for Independent Examination	1,668	-	-	1,668	1,590
Pension contributions	607	-	-	607	604
	2,275	-	-	2,275	20,044
Falling due after one year:					
Mortgage	-	-	-	-	28,381
Total	2,275	-	-	2,275	48,425

D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Church building purchased in May 2021	Unrestricted	307,251
Furniture (hall chairs) purchased in June 2021	Unrestricted	13,068
		320,319

The accounts were approved by the trustees and signed on their behalf by:

SHMcClelland
SHMcClelland (Apr 13, 2026 22:49:35 GMT+1)

Stuart McClelland

Date: Apr 13, 2026

The notes on page 7 & 8 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2 Payments in relation to charitable activities undertaken directly				
Salaries and related costs	76,119	-	76,119	89,980
Sunday services and other events and activities	8,906	-	8,906	9,329
Other ministry expenses including training and conferences	4,648	3,592	8,240	13,204
Premises expenses including utilities, maintenance costs and insurance	20,275	-	20,275	12,387
Fee for Independent Examination	1,500	-	1,500	1,500
Administration and support costs	310	-	310	792
	111,758	3,592	115,350	127,191

3 Grants paid in relation to charitable activities undertaken by others

Radstock - to support outreach work in the Balkans	500	1,400	1,900	5,350
The Fellowship of Independent Evangelical Churches	2,364	-	2,364	2,172
Trinity Church Everton	2,280	-	2,280	2,200
Open Doors- Brother Andrew	2,000	-	2,000	-
UFM Worldwide - to support outreach work in Greece	1,500	-	1,500	2,405
Holy Foundation Baptist Church	1,000	464	1,464	2,000
UFM Worldwide - to support outreach work in France	8,671	1,419	10,090	-
Radstock Ministries Myanmar	7,500	-	7,500	-
Cuban Gospel Network	3,000	-	3,000	-
Beechwood Chapel	1,500	-	1,500	-
Various small grants <£1,000	1,729	-	1,729	1,040
Navchaa & Oggie Yoshua in Mongolia	1,000	1,000	2,000	-
	33,044	4,284	37,327	15,168

4 Transactions with related parties

During the year R Grindey served as Interim Church Manager and was paid employment benefits totalling £20,942 (2024: £20,274). J Clark served as Teaching Coordinator and was paid employment benefits totalling £5,013 (2024: £0) They were paid for serving in these capacities, not for serving as trustees; these payments are permitted by the charity's governing document.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

5 Movement in restricted funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	93,240	168,419	(193,268)	(3,726)	64,665
Designated funds					
Ministry Training Fund	-	-	-	3,000	3,000
	-	-	-	3,000	3,000
Restricted funds					
Ministry Training fund	1,564	3,474	(3,342)	-	1,696
Hardship fund	100	100	(250)	50	-
Mission Support fund	-	3,607	(4,284)	676	-
	<u>1,664</u>	<u>7,181</u>	<u>(7,875)</u>	<u>726</u>	<u>1,696</u>
	<u>94,904</u>	<u>175,600</u>	<u>(201,144)</u>	<u>0</u>	<u>69,361</u>

The designated Ministry Training fund is for funds set aside by the trustees to support ministry training

The restricted Ministry Training fund is for funds received and used specifically for supporting ministry training

The restricted Hardship Fund is for funds received and used specifically towards the relief of hardship

The restricted Mission Support Fund is for funds received and used specifically to support mission work

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Accounts

Aigburth Community Church

Report and Accounts

For the period commencing 1 August
2023 and ending 31 August 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**AIGBURTH COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE PERIOD ENDED 31 AUGUST 2024**

ADDRESS FOR CORRESPONDENCE	C/O 46 Dunbabin Road Liverpool L15 6XN
GOVERNING DOCUMENT	Deed of Trust dated 30 March 2009
CHARITY REGISTRATION NUMBER	1129291
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Jeremy Clark (Elder) Jonathan Critchley (Elder) Richard Grindey (Elder) (appointed 5 December 2023) Paul Hewitt Richard Moss (Elder) Stuart McClelland (Treasurer) (appointed 23 April 2024) Graham Kneale (appointed 28 January 2025) Edward Peck (Elder)
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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AIGBURTH COMMUNITY CHURCH
REPORT OF THE TRUSTEES
FOR THE PERIOD ENDED 31 AUGUST 2024

The Trustees have pleasure in submitting the Report and Accounts for the period ended 31 August 2024.

Objects of the charity

The charity, which is a church, is governed by a trust deed and is constituted as a trust. A summary of the charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in the UK or the world;
- b) to undertake purposes which are exclusively charitable and are connected with the charitable work of the church
- c) to relieve sickness and financial hardship and preserve good health.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity has continued to:

- Hold public Christian meetings each Sunday for adults and young people.
- Provide meeting space for local community groups to use for the good of the community, and run community events (carol services, etc...) for the community.
- Support full time Christian workers overseas for the purposes of advancement of the Christian faith, sending finances and practical support.
- Ongoing training of staff for their further work for the charity and for the advancement of the Christian faith.

- Support other individuals, churches, and charities for the advancement of the faith and the relief of hardship through donations. These donations have been sent locally in the city, across our region of the UK, and to other areas of Europe and internationally.
- Support the sick or those facing hardship amongst the congregation with practical and financial support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the 13 month period income increased by £12,428 to £199,408, and expenditure increased by £45,756 to £199,624. The prior period figures cover a 12 month period. During the period, the charity made an additional mortgage repayment for £40,000. The cash deficit for the year was £216 (2023: a cash surplus of £33,113) and the cash held by the charity decreased by this amount to £94,904, of which £93,240 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £49,000 (which equates to about 4 months' of unrestricted expenditure in normal circumstances) so that the charity could continue to operate should income and / or expenditure vary unexpectedly. At the year end, the charity held unrestricted cash of £93,240 and so was complying with the reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the church's spiritual leadership, by a majority vote.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. Along with most other churches, the main area of risk is believed to be the charity's dependence on voluntary giving from church members. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

S H McClelland

S H McClelland (Apr 6, 2025 23:41 GMT+1)

Stuart McClelland

Date: Apr 6, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AIGBURTH COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Aigburth Community Church ('the charity') for the period ended 31 August 2024 on pages 5 to 7 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani

Ajay Rajani (Apr 8, 2025 10:56 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Apr 8, 2025

AIGBURTH COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE PERIOD ENDED 31 AUGUST 2024

	Unrestricted Funds	Restricted Funds	2024	2023
Notes	£	£	£	£
Income receipts				
Donations and gifts	163,342	8,056	171,398	160,649
Income from letting facilities	23,752	-	23,752	21,400
Income from church activities	3,120	-	3,120	4,542
Bank interest	1,139	-	1,139	388
Total receipts	191,352	8,056	199,408	186,980
Payments				
Payments in relation to charitable activities undertaken directly	2	115,363	11,829	127,191
Grants paid in relation to charitable activities undertaken by others	3	12,912	2,255	15,168
		<u>128,275</u>	<u>14,084</u>	<u>142,359</u>
Mortgage payments		57,265	-	57,265
Total payments		185,540	14,084	199,624
Net of receipts / (payments) before		5,812	(6,028)	(216)
Transfers between funds	5	(566)	566	-
Net movement in funds		<u>5,246</u>	<u>(5,462)</u>	<u>(216)</u>
Cash funds as at last year end		87,994	7,126	95,120
Cash funds at this year end	A	93,240	1,664	94,904

The notes on page 7 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE PERIOD ENDED 31 AUGUST 2024

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
A Cash funds				
CAF Cash	29,039	1,664	30,703	55,101
CAF Gold	56,343	-	56,343	30,257
HSBC	7,859	-	7,859	8,064
Payment processing accounts	-	-	-	1,697
	<u>93,240</u>	<u>1,664</u>	<u>94,904</u>	<u>95,120</u>
B Other monetary assets				
Other debtors	1,579	-	1,579	-
	<u>1,579</u>	<u>-</u>	<u>1,579</u>	<u>-</u>
C Liabilities				
Falling due within one year				
Mortgage	17,735	-	17,735	45,150
Trade creditors	116	-	116	-
Fee for Independent Examination	1,590	-	1,590	1,500
Pension contributions	604	-	604	501
	<u>20,044</u>	<u>-</u>	<u>20,044</u>	<u>47,151</u>
Falling due after one year:				
Mortgage	28,381	-	28,381	52,476
Total	<u>48,425</u>	<u>-</u>	<u>48,425</u>	<u>99,627</u>
D Assets retained for charity's own use				
		Fund to which asset belongs	Cost £	
Church building purchased in May 2021		Unrestricted	307,251	
Furniture (hall chairs) purchased in June 2021		Unrestricted	13,068	
			<u>320,319</u>	

The accounts were approved by the trustees and signed on their behalf by:

S H McClelland

S H McClelland (Apr 6, 2025 23:41 GMT+1)

Stuart McClelland

Date: Apr 6, 2025

The notes on page 7 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 31 AUGUST 2024

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2024 £	Total 2023 £
2 Payments in relation to charitable activities undertaken directly				
Salaries and related costs	80,052	9,928	89,980	106,958
Sunday services and other events and activities	9,329	-	9,329	8,012
Other ministry expenses including training and conferences	11,304	1,900	13,204	6,739
Premises expenses including utilities, maintenance costs and insurance	12,387	-	12,387	8,597
Fee for Independent Examination	1,500	-	1,500	-
Administration and support costs	792	-	792	1,075
	<u>115,363</u>	<u>11,829</u>	<u>127,191</u>	<u>131,380</u>

3 Grants paid in relation to charitable activities undertaken by others

Radstock - to support outreach work in the Balkans	4,000	1,350	5,350	4,740
The Fellowship of Independent Evangelical Churches	2,172	-	2,172	2,328
Trinity Church Everton	2,200	-	2,200	2,160
UFM Worldwide - to support outreach work in Greece	1,500	905	2,405	1,470
Holy Foundation Baptist Church	2,000	-	2,000	1,000
Various small grants	1,040	-	1,040	75
	<u>12,912</u>	<u>2,255</u>	<u>15,168</u>	<u>11,773</u>

4 Transactions with related parties

During the year R Grindey served as interim church manager and was paid employment benefits totalling £20,274 for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

5 Movement in restricted funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Ministry Training fund	7,126	4,367	(9,928)	-	1,564
Hardship fund	-	2,000	(1,900)	-	100
Mission Support fund	-	1,689	(2,255)	566	-
	<u>7,126</u>	<u>8,056</u>	<u>(14,084)</u>	<u>566</u>	<u>1,664</u>

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Accounts

Aigburth Community Church

Report and Accounts
Year ended 31 July 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

**AIGBURTH COMMUNITY CHURCH
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2023**

ADDRESS FOR CORRESPONDENCE	C/O 29 Brabant Road Aigburth Liverpool L17 0AA
GOVERNING DOCUMENT	Deed of Trust dated 30 March 2009
CHARITY REGISTRATION NUMBER	1129291
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Jeremy Clark (Elder) Jonathan Critchley (Elder) Paul Hewitt (Treasurer) Richard Moss (Elder) Stephen Palframan (Pastor) (resigned June 2023) Edward Peck (Elder)
INDEPENDENT EXAMINER	Ajay Rajani FCIE Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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Pages 2-3	Trustees' Report
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Page 6	Statement of Assets & Liabilities
Page 7	Notes to the Accounts

AIGBURTH COMMUNITY CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 July 2023.

Objects of the charity

The charity, which is a church, is governed by a trust deed and is constituted as a trust. A summary of the charity's principal objects, as set out in its governing document, are:

- a) to advance the Christian faith in the UK or the world;
- b) to undertake purposes which are exclusively charitable and are connected with the charitable work of the church
- c) to relieve sickness and financial hardship and preserve good health.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity has continued to:

- Hold public Christian meetings each Sunday for adults and young people.
- Provide meeting space for local community groups to use for the good of the community, and run community events (carol services, etc...) for the community.
- Support full time Christian workers overseas for the purposes of advancement of the Christian faith, sending finances and, practical support.
- Ongoing training of staff for their further work for the charity and for the advancement of the Christian faith.

- Support other individuals, churches, and charities for the advancement of the faith and the relief of hardship through donations. These donations have been sent locally in the city, across our region of the UK, and to other areas of Europe and internationally.
- Support the sick amongst the congregation with practical and financial support.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial review

During the year income decreased by £3,000 to £187,000, and expenditure decreased by £70,000 to £154,000. In the previous year the charity made an unscheduled mortgage repayment for £40,000 and spent £10,000 on purchasing furniture. Staff costs and grant making were also higher in the previous year. The cash surplus for the year was £33,000 (2022: a cash deficit of £33,000) and the cash held by the charity increased by this amount to £95,000, of which £88,000 is unrestricted and can be used for any charitable purpose.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £49,000 (which equates to about 4 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary unexpectedly. At the year end, the charity held unrestricted cash of £88,000. This is more than the minimum required by the policy and in the new financial year some of the excess was used to make an unscheduled mortgage repayment of £40,000.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the church's spiritual leadership, by a majority vote.

Risk statement

The charity is exposed to various risks - be they operational, financial or reputational. Along with most other churches, the main area of risk is believed to be the charity's dependence on voluntary giving from church members. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Paul Hewitt

Paul Hewitt (May 6, 2024 13:37 GMT+1)

Paul Hewitt

Date: May 6, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AIGBURTH COMMUNITY CHURCH

I report to the trustees on my examination of the accounts of Aigburth Community Church ('the charity') for the year ended 31 July 2023 on pages 5 to 7 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ajay Rajani
Ajay Rajani (May 7, 2024 07:33 GMT+1)

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: May 7, 2024

AIGBURTH COMMUNITY CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 JULY 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Income receipts					
Donations and gifts		154,343	6,307	160,649	173,186
Income from letting facilities		21,400	-	21,400	14,374
Income from church activities		4,542	-	4,542	2,555
Bank interest		388	-	388	22
Total receipts		180,674	6,307	186,980	190,137
Payments					
Payments in relation to charitable activities undertaken directly	2	130,934	446	131,380	144,864
Grants paid in relation to charitable activities undertaken by others	3	7,713	4,060	11,773	18,960
		<u>138,647</u>	<u>4,506</u>	<u>143,153</u>	<u>163,824</u>
Purchase of furniture		-	-	-	9,801
Mortgage payments		10,714	-	10,714	49,890
Total payments		149,361	4,506	153,867	223,513
Net of receipts / (payments) before		31,313	1,800	33,113	(33,377)
Transfers between funds	5	(147)	147	-	-
Net movement in funds		31,166	1,948	33,113	(33,377)
Cash funds as at last year end		56,829	5,178	62,007	95,384
Cash funds at this year end	A	87,994	7,126	95,120	62,007

The notes on page 7 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 JULY 2023

	Unrestricted funds	Restricted funds	2023	2022
Notes	£	£	£	£
A Cash funds				
CAF Cash	47,976	7,126	55,101	29,802
CAF Gold	30,257	-	30,257	29,959
HSBC	8,064	-	8,064	2,246
Payment processing accounts	1,697	-	1,697	-
	87,994	7,126	95,120	62,007
B Other monetary assets				
Other debtors	-	-	-	-
	-	-	-	-
C Liabilities				
Falling due within one year				
Mortgage	45,150	-	45,150	5,447
Fee for Independent Examination	1,500	-	1,500	-
Pension contributions	501	-	501	651
	47,151	-	47,151	6,098
Falling due after one year:				
Mortgage	52,476	-	52,476	97,625
Total	99,627	-	99,627	103,723

Since the year end, in addition to the usual monthly repayments, the charity has made a further unscheduled repayment of £40,000. The above mortgage is repayable in monthly instalments and is repayable in full by May 2036

D Assets retained for charity's own use

	Fund to which asset belongs	Cost £
Church building purchased in May 2021	Unrestricted	307,251
Furniture (hall chairs) purchased in June 2021	Unrestricted	13,068
		320,319

The accounts were approved by the trustees and signed on their behalf by:

Paul Hewitt

Paul Hewitt (May 6, 2024 13:37 GMT+1)

Paul Hewitt

Date: May 6, 2024

The notes on page 7 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
2 Payments in relation to charitable activities undertaken directly				
Salaries and related costs	106,958	-	106,958	115,135
Sunday services and other events and activities	7,625	386	8,012	5,651
Mission trips	-	-	-	3,107
Other ministry expenses including training and conferences	6,679	60	6,739	5,944
Premises expenses including utilities, maintenance costs and insurance	8,597	-	8,597	14,670
Administration and support costs	1,075	-	1,075	357
	<u>130,934</u>	<u>446</u>	<u>131,380</u>	<u>144,864</u>

3 Grants paid in relation to charitable activities undertaken by others

Radstock - to support outreach work in the Balkans	680	4,060	4,740	9,744
The Fellowship of Independent Evangelical Churches	2,328	-	2,328	2,179
Trinity Church Everton	2,160	-	2,160	2,200
UFM Worldwide - to support outreach work in Greece	1,470	-	1,470	1,360
Holy Foundation	1,000	-	1,000	1,017
Various small grants	75	-	75	216
Church planting in Belarus	-	-	-	2,244
	<u>7,713</u>	<u>4,060</u>	<u>11,773</u>	<u>18,960</u>

4 Transactions with related parties

During the year S Palframan served as church leader and was paid employment benefits totalling £32,408 for serving in that capacity, not for serving as a trustee; these payments are permitted by the charity's governing document.

In addition the charity paid rent totalling £11,000 to S Palframan for a property that he owns and occupies so they he could better perform his duties.

5 Movement in restricted funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Ministry Training fund	5,178	2,394	(446)	-	7,126
Mission Support fund	-	3,913	(4,060)	147	-
	<u>5,178</u>	<u>6,307</u>	<u>(4,506)</u>	<u>147</u>	<u>7,126</u>

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Accounts



Trustees' Annual Report for the period

From 01/08/2021 Period start date To 31/07/2022

Period end date

Charity name: Aigburth Community Church

Charity registration number: 1129291

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian faith in the UK and the world, through the training and development of Christian ministers, the support of Christian mission, and church planting initiatives. Additionally the relief of hardship and sickness by provision of funds, goods, and services in the UK and the world
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	Regular public meetings on Sundays Midweek gatherings Training of staff through conferences, apprenticeships and learning. Teaching of the Christian faith in a variety of contexts Meetings and events for enquirers into the Christian faith.
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 this guidance and are within this guidance by virtue of our advancement of religion and our relief of poverty, hardship, and ill health.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Our church covenant requires our annual budget to be approved by our church members. Additionally, any disbursements >£2,000 are also required to be ratified by the church members
Policy on social investment including program related investment	Para 1.38	-
Contribution made by volunteers	Para 1.38	-

Other		-

Achievements and Performance

	SORP reference	
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.	Para 1.20	<p>The charity has continued to hold public Christian meetings each Sunday for adults and young people.</p> <p>The charity has provided meeting space for local community groups to use for the good of the community, and run community events (eg: carol services) for the community.</p> <p>The charity has continued to support full time Christian workers overseas for the purposes of advancement of the Christian faith, sending finances, practical support, and visitors to support them.</p> <p>The charity has donated >£10000 to other individuals, churches, and charities for the advancement of the faith and the relief of hardship. These donations have been sent locally in the city, across our region of the UK, and to other areas of Europe.</p> <p>The charity has continued to support local schools with assemblies and Christian education.</p> <p>The charity has supported the sick and dying amongst the congregation with practical and financial support.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	-
Performance of fundraising activities against objectives set	Para 1.41	<p>The church has been able to purchase the building where we worship, securing the advancement of the christian faith in the community for the future.</p> <p>Our fundraising/income from donations by members exceeded our objectives by £26,511 across regular and restricted giving.</p>
Investment performance against objectives	Para 1.41	-
Other		-

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Total funds =£62,007. Of this, £5,178 were designated funds.</p> <p>We had budgeted for our total funds to be c£35,500 at the end of this period and so our undesignated funds were approximately c£26,500 greater than expected. This was primarily due to a combination of greater than expected donations to the charity.</p> <p>Our reserves policy at that time stated that we aim for our reserves to be between £49,000 and £56,200. Our reserves at the end of the period were £56,829 and therefore c£600 over our target.</p> <p>The financial position at the end of the year therefore appeared healthy. We accounted for this when we agreed the budget for 2020-21 in which we expected expenditure to exceed income due to costs associated with purchasing our building and spending designated funds as planned.</p> <p>We have some staffing changes in the next financial year along with some possible projects such as renovations. Therefore we do not expect our reserves to remain outside of the target range for long, although this may not be rectified within the next financial year.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our reserves policy takes account of risks to future changes in fundraising, potential large items of expenditure that might be required at short notice, future needs for building maintenance and investment, and future plans to invest in staff training.
Amount of reserves held	Para 1.22	56,829
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	<p>Our principal sources of funds are:</p> <ul style="list-style-type: none"> - donations from members and supporters of the church. (c92%) - income from hire of our church hall which is provided for community use (c8%)
----------------------------------------------------------------------	-----------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Investment policy and objectives including any social investment policy adopted	Para 1.46	n/a
A description of the principal risks facing the charity	Para 1.46	Our main risks relate to our dependence on voluntary giving from church members. We account for this in our reserves policy.
Other		-

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Trust
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	Elected by the spiritual leadership of the church

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Aigburth Community Church
Other name the charity uses	
Registered charity number	1129291
Charity's principal address	ACC Post C/O 29 Brabant Road Aigburth Liverpool L17 0AA

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	Stephen Palframan	Pastor		Spiritual leadership of the church
2	Jeremy Clark	Elder		Spiritual leadership of the church
3	Richard Moss	Elder		Spiritual leadership of the church
4	Edward Peck	Elder		Spiritual leadership of the church
5	Paul Hewitt	Treasurer		Spiritual leadership of the church
6	Jonathan Critchley	Elder	05/09/2021 Onwards	Spiritual leadership of the church
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name	N/A	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
	N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Paul Hewitt

Full name(s)

Paul Hewitt

Position (eg Secretary,
Chair, etc)

Treasurer & Trustee

Date

12/02/2023




Receipts and payments accounts

For the period from	1/8/2021	To	31/7/2022
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
donations and gifts	155,376	17,809	-	173,186	310,929
operating activities to further the charity	16,929	-	-	16,929	7,830
bank interest	22	-	-	22	8
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	172,327	17,809	-	190,137	318,767
A2 Asset and investment sales, (see table).					
	-	-	-	-	0
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	172,327	17,809	-	190,137	318,767
A3 Payments					
Salaries and related costs in supporting charitable activities	108,726	10,674	-	119,400	120,619
Charitable activities	42,576	14,396	-	56,972	33,043
Admin and Support costs	1,354	-	-	1,354	3,894
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	152,656	25,070	-	177,726	157,556
A4 Asset and investment purchases, (see table)					
Building purchase associated costs	45,788	-	-	45,788	157,401
	-	-	-	-	0
Sub total	45,788	-	-	45,788	157,401
Total payments	198,444	25,070	-	223,514	314,957
Net of receipts/(payments)	- 26,117	- 7,261	-	- 33,377	3,810
A5 Transfers between funds					
A6 Cash funds last year end	82,945	12,438	-	95,384	91,574
Cash funds this year end	56,829	5,178	-	62,006	95,384

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	CAF Cash	29,802	-	-
	CAF Gold	24,781	5,178	-
	HSBC	2,246	-	-
	Total cash funds	56,829	5,178	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Church Building	Unrestricted	300,000	300,000
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Mortgage (Stewardship) for building (noted B4)	Unrestricted	103,072	17 May 2036
			-	
			-	
			-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval	
		Paul Hewitt	26/8/2022	



Section A

Independent Examiner's Report

Report to the trustees of	Charity Name Aigburth Community Church		
On accounts for the year ended	31 July 2022	Charity no (if any)	1129291
Set out on pages	1 to 2 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 July 2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:		Date:	6 January 2023
----------------	--	--------------	----------------

Name:	Martin Gilmour
--------------	----------------

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

Address:	2 Blackburne Place
	Liverpool
	L8 7PE

AIGBURTH COMMUNITY CHURCH

England & Wales - Charity number 1129291

Accounts

Aigburth Community Church

Report and Accounts
Year ended 31 July 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

AIGBURTH COMMUNITY CHURCH
CHARITY INFORMATION
FOR THE YEAR ENDED 31 JULY 2021

Trustees

Stephen Palframan
Jeremy Clark
Richard Moss
Edward Peck
Tommy Farrell
Paul Hewitt
Maurice Kinnaird (appointed 5 September 2021)
Jonathan Critchley (appointed 5 September 2021)

Governing Document Deed of Trust dated 30 March 2009

Charity Registration Number 1129291

Principal Address

20 Woodland Road
Aigburth
Liverpool
L17 0AW

Independent Examiner

Archie McDowall
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

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Charity Information	1
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Detailed Statement of Financial Activities with Comparatives	12

AIGBURTH COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a trust and is governed by its Trust Deed. The objects of the charity, as set out in the governing document are:

- a) the advancement of the Christian faith in the UK and the world, through the training and development of Christian ministers, the support of Christian mission, and church planting initiatives.
- b) the relief of hardship and sickness by provision of funds, goods and services in the UK and the world.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

Regular public meetings on Sundays, midweek gatherings, training of staff through conferences, apprenticeships and learning, teaching of the Christian faith in a variety of contexts and meetings and events for enquirers into the Christian faith.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the spiritual leadership, by a majority vote].

Financial review

During the year income increased by £132,903, to £319,126, and expenditure decreased by £7,678, to £158,814. As a result surplus for the year increased by £140,581, to £160,312 and the charity's net assets increased by the same amount, to £251,866. Net current assets decreased by £55,988, to £35,686.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of between £49,000 and £56,200 to take account of risks to future changes in fundraising, potential large items of expenditure that might be required at short notice, future needs for building maintenance and investment, and future plans to invest in staff training. At the year end, the charity held unrestricted cash of £82,945 which is in excess of the policy because members had increased their giving and expenditure had been lower because of Covid. The excess amount will be used to reduce the level of the mortgage once the ongoing effects of Covid are clearer.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

AIGBURTH COMMUNITY CHURCH
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 JULY 2021

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Paul Hewitt

Paul Thomas Hewitt

Date: 30 May 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
AIGBURTH COMMUNITY CHURCH
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 July 2021 on pages 7 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

Responsibilities and basis of report

As the charity's trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Archie McDowall
Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 31 May 2022

AIGBURTH COMMUNITY CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	153,102	157,827	310,929	171,267
Charitable activities	4	8,189	-	8,189	14,934
Investments	6	8	-	8	22
Total income and endowments		161,299	157,827	319,126	186,223
EXPENDITURE ON:					
Charitable activities	5	118,908	39,906	158,814	166,492
Total expenditure		118,908	39,906	158,814	166,492
Net income/(expenditure)		42,391	117,921	160,312	19,731
Transfers between funds	14	(14,658)	14,658	-	-
Net movement in funds		27,733	132,579	160,312	19,731
Reconciliation of funds:					
Total funds brought forward		54,725	36,849	91,574	71,843
Total funds carried forward	14	82,458	169,428	251,886	91,574

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 7-12 form part of these accounts.

AIGBURTH COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 JULY 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	162,382	156,989	319,371	-
		<u>162,382</u>	<u>156,989</u>	<u>319,371</u>	<u>-</u>
CURRENT ASSETS					
Debtors	8	259	-	259	-
Cash at bank and in hand	9	82,945	12,438	95,384	91,574
		83,204	12,438	95,643	91,574
CREDITORS: Amounts falling due within one year	10	(59,957)	-	(59,957)	-
Net current assets / (liabilities)		<u>23,248</u>	<u>12,438</u>	<u>35,686</u>	<u>91,574</u>
Total assets less current liabilities		<u>185,630</u>	<u>169,427</u>	<u>355,058</u>	<u>91,574</u>
CREDITORS: Amounts falling due after more than one year	11	(103,172)	-	(103,172)	-
TOTAL NET ASSETS		<u>82,458</u>	<u>169,427</u>	<u>251,886</u>	<u>91,574</u>
FUND BALANCES	14				
Unrestricted Funds		82,458	-	82,458	91,574
Restricted Funds		-	169,427	169,427	-
		<u>82,458</u>	<u>169,427</u>	<u>251,886</u>	<u>91,574</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Paul Hewitt

Paul Hewitt

Date: 30 May 2022

Charity number: 1129291

The notes on page 7-12 form part of these accounts.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

1 Statutory Information

The charity is Trust registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance 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) ("the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The charity did not have any significant assets or liabilities at 31 July 2020 and 31 July 2019 and the charity has not had to re-state the results reported previously.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses and from letting the charity's facilities for the benefit of the local community.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property	Over 100 years
Furniture and equipment	Over 5 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	262,198	155,683
Grants receivable	48,730	15,584
	<u>310,929</u>	<u>171,267</u>

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and other activities	-	3,753
Letting of facilities to benefit the local community	8,189	11,182
	<u>8,189</u>	<u>14,934</u>

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

5	Charitable expenditure		2021	2020
a	Costs incurred directly on specific activities			
	Staff costs		91,500	92,236
	Staff accommodation		23,809	17,420
	Travel and subsistence (including mission travel and visa expenses)		365	8,725
	Training		4,175	4,455
	Events and retreats		236	4,485
	Other ministry expenses		3,181	4,255
	Small items of equipment		3,758	2,219
	Repairs and maintenance		4,293	1,387
	Venue hire		479	5,658
	Utilities		4,824	5,626
			<u>136,621</u>	<u>146,465</u>
	Grants payable (note 5c)		15,166	15,276
			<u>151,787</u>	<u>161,741</u>
b	Costs incurred on support & administration			
	Governance costs			
	Independent examiner's fee for preparing and examining the accounts		1,500	-
	Administrative expenses		683	658
	Subscriptions payable to FIEC		1,845	2,179
	Legal and professional fees		1,007	1,914
	Depreciation of tangible fixed assets		948	-
	Mortgage interest		1,045	-
			<u>7,027</u>	<u>4,751</u>
	Total expenditure		<u>158,814</u>	<u>166,492</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,500; in addition the charity paid £2,051 to Stewardship for payroll bureau and mortgage services.

c Grants payable

The charity paid the following grants to institutions to promote UK and overseas mission:

	2021	2020
	£	£
Radstock Ministries	10,318	11,841
Trinity Church Everton	2,200	2,000
UFM	1,360	1,360
Holy Foundation Baptist Church, Mongolia	1,288	-
Grants to institutions for less than £1,000 each	-	75
	<u>15,166</u>	<u>15,276</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 5. Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021
			£
Trustees:			
Stephen Palframan	25,340	3,734	29,074
Tommy Farrell	27,231	2,723	29,954
			<u>59,028</u>

Stephen Palframan and Tommy Farrell served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

In addition the charity made payments totalling £12,000 to Stephen Palframan for a property that he owns and uses as a manse. The provision of manse to church leaders is customary and allows them to better perform their duties.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

7 Tangible fixed assets

	Freehold Property £	Furniture & Equipment £	Total 2021 £
Cost			
At 1 August 2020	-	-	-
Additions	307,251	13,068	320,319
At 31 July 2021	<u>307,251</u>	<u>13,068</u>	<u>320,319</u>
Accumulated depreciation			
At 1 August 2020	-	-	-
Charge for the year	512	436	948
At 31 July 2021	<u>512</u>	<u>436</u>	<u>948</u>
Net book value			
At 31 July 2021	<u>306,739</u>	<u>12,632</u>	<u>319,371</u>
At 31 July 2020	<u>-</u>	<u>-</u>	<u>-</u>

8 Debtors

	2021 £	2020 £
Other debtors	259	-
	<u>259</u>	<u>-</u>

9 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	95,384	91,574
	<u>95,384</u>	<u>91,574</u>

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade creditors	12,768	-
Accruals	1,500	-
Mortgage	45,689	-
	<u>59,957</u>	<u>-</u>

11 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Mortgage	103,172	-
	<u>103,172</u>	<u>-</u>

12 Loans and finance leases

The liabilities for the mortgage referred to in notes 10 and 11 fall due for repayment as follows:

	Otherwise than by instalments	By instalments	Mortgage 2021 £	2020 £
Repayable:				
Within one year	40,000	5,689	45,689	-
Between one and five years	-	23,660	23,660	-
After five years	-	79,512	79,512	-
	<u>40,000</u>	<u>108,861</u>	<u>148,861</u>	<u>-</u>

The mortgage referred to in the above notes is secured on the charity's property, which has been pledged as security for the mortgage. Interest is payable at a variable rate, which at the balance sheet date was 3.8%. The charity repaid £40,000 shortly after the year end and the remainder of the loan is being repaid in monthly instalments and must be repaid in full by 2038.

AIGBURTH COMMUNITY CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2021

13 Pension commitments

During the year employer's pension contributions totalling £7,846 were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>Restricted funds</i>					
Building fund	20,692	131,171	(891)	6,017	156,989
Missionary support fund	-	1,452	(9,400)	8,641	693
Ministry training fund	6,726	7,780	(9,006)	-	5,500
Ministry staff fund	9,431	17,423	(20,608)	-	6,245
	-				-
	<u>36,848</u>	<u>157,827</u>	<u>(39,906)</u>	<u>14,658</u>	<u>169,427</u>
<i>Unrestricted Funds</i>	<u>54,726</u>	<u>161,299</u>	<u>(118,908)</u>	<u>(14,658)</u>	<u>82,458</u>
Aggregate of funds	<u><u>91,574</u></u>	<u><u>319,126</u></u>	<u><u>(158,814)</u></u>	<u><u>-</u></u>	<u><u>251,886</u></u>

During the year, the trustees transferred funds from the general fund to:

- a) the **Building** fund to meet a shortfall between the cash paid on the completion of the property purchase and the donations received.
- b) the **Ministry** training fund to clear a deficit that would have been reported otherwise.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	General funds £	Restricted funds £	2021 £
Tangible fixed assets	162,382	156,989	319,371
Debtors	259	-	259
Cash at bank and in hand	82,945	12,438	95,384
Creditors falling due within one year	(59,957)	-	(59,957)
Creditors falling due after one year	(103,172)	-	(103,172)
	<u>82,458</u>	<u>169,427</u>	<u>251,886</u>

The **Building** fund was created from donations received to help purchase a building for use in the charity's activities. This building was purchased during the year from the donations received and a mortgage. The carried forward balance on the building fund is represented by the portion of the purchase price funded by donations less the restricted fund's share of the annual charge for depreciation.

The **Missionary support** fund was created from donations received to help support UK and overseas mission.

The **Ministry training** fund was created from donations received to help train ministers.

The **Ministry staff** fund was created from donations received to help employ a minister.

16 Transactions with related parties

Except for the reimbursement of expense incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to (or for) the trustees.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

AIGBURTH COMMUNITY CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 JULY 2021

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	153,102	-	157,827	310,929	110,228	-	61,039	171,267
Charitable activities	4	8,189	-	-	8,189	14,934	-	-	14,934
Investments	6	8	-	-	8	22	-	-	22
Total income and endowments		161,299	-	157,827	319,126	125,184	-	61,039	186,223
EXPENDITURE ON:									
Charitable activities:	5	118,908	-	39,906	158,814	132,502	-	33,990	166,492
Total Expenditure		118,908	-	39,906	158,814	132,502	-	33,990	166,492
Net income/(expenditure)		42,391	-	117,921	160,312	(7,318)	-	27,049	19,731
Transfers between funds	14	(14,658)	14,658	-	-	-	-	-	-
Net movement in funds		27,733	14,658	117,921	160,312	(7,318)	-	27,049	19,731
Reconciliation of funds:									
Total funds brought forward		54,725	-	36,849	91,574	62,043	-	9,800	71,843
Total funds carried forward	14	82,457	14,658	154,770	251,886	54,725	-	36,849	91,574