

HOOLE BAPTIST CHURCH CHESTER

England & Wales · Charity number 1131495

Details

Other names HBC

Status Registered

Legal form Previously excepted

Registered 2009-09-03

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

Contact

Address Hoole Lighthouse Centre
68 Westminster Road
Hoole
Chester
CH2 3AU

Phone 01244327263

Email office@hbc.org.uk

Website www.hbc.org.uk

Activities

Objects: The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities: Religious Activities

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire West & Chester

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£372,654	£331,816	-	-
2024-03-31	£329,327	£320,139	-	-
2023-03-31	£298,582	£282,284	-	-
2022-03-31	£249,459	£234,249	-	-
2021-03-31	£236,017	£213,063	-	-

Trustees

Name	Role	Appointed
ANDREW ELPHINSTON		
Abigail Beth Lycett		2024-07-22
Joanna Hewlett		2021-06-28
MRS SUE GLOVER		
Penny Miller		2021-06-28
REV. ANDY GLOVER		
RUTH LINDA LUDGATE		2021-06-28
Wendy Nicola Briscoe		2021-06-28

HOOLE BAPTIST CHURCH CHESTER

England & Wales - Charity number 1131495

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**



**HOOLE BAPTIST
CHURCH**

CHARITY REGISTRATION No: 1131495

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

HOOLE BAPTIST CHURCH

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HOOLE BAPTIST CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1131495
START OF FINANCIAL YEAR	1st April 2024
END OF FINANCIAL YEAR	31st March 2025
TRUSTEES THAT SERVED DURING THE YEAR TO 31 MARCH 2025	Rev. A. Glover (Church/Team Leader) Mrs. W.N. Briscoe (resigned 31st March 2025) Mr A. Elphinston Mrs S. Glover Rev. E Green (Associate Minister) (resigned 30th June 2024) Mrs. J. Hewlett Mrs R. Ludgate (Church Secretary/Administrator) Mrs. P. Miller Miss. A Lycett (appointed 22nd July 2024)
LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Constitution adopted 20 May 2009
OBJECTS	The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
REGISTERED ADDRESS	Hoole Baptist Church Westminster Road Hoole Chester CH2 3AU
PRINCIPAL BANKERS	Barclays Bank Plc 1 Church Place London E14 5HP
INDEPENDENT EXAMINER	Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester PO20 7EG

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hoole Baptist Church on the accounts for the year ended 31st March 2025 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a fellow member of the Association of Charity Independent Examiners. In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

 J Irvin Smith FCIE

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Date: 20 November 2025

HOOLE BAPTIST CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management

Church/Team Leader:	Rev. A. Glover (Church/Team Leader)
Trustees:	Mrs. W.N. Briscoe
	Mr A. Elphinston
	Mrs S. Glover
	Rev. E Green (Associate Minister)
	Mrs. J. Hewlett
	Mrs R. Ludgate (Church Secretary/Administrator)
	Mrs. P. Miller
	Miss. A Lycett

The Trustees met monthly as the Leadership Team of the Church over the past twelve months.

Objectives

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities and Achievements

Membership numbers improved over the year and now stand at 117. This reflects the increased committed engagement of a few people who had been part of the congregation for a while. There were 3 baptisms during this year.

We continue to develop missional communities in the Church within a framework of an intentional discipleship culture. This is reflected in our mission statement: helping people to love, trust and follow Jesus. We also continue to use the language of 'Gathered and Scattered' to reflect the focus on creating a strong resource centre to act as a mission base from which Church Members can go out to live their lives as Christians in their homes, communities and workplaces. The ministry areas of the Church reflect that focus and prioritise our vision to bring healing, wholeness and freedom to broken lives and communities as we expect great things from God and attempt great things with God.

Reinforcing the discipleship ethos, we have continued to develop the Intentional Place of Discipleship groups (IPODs) for those in ministry in a variety of activities across the Church to provide accountability and encouragement. These have regularly met once a month.

The safeguarding and protection of our children and other vulnerable persons is paramount and our Policy and Procedures for Safeguarding for Children and Young People and "at risk" Adults are up-to-date and will be reviewed again in June 2025. They include the most up-to-date guidance from the Baptist Union of Great Britain and are reflected in our ministry structures and practice in 2024/25.

In June 2024, Ed Green, Associate Minister, resigned and left his role and position as a Trustee of the charity.

On two Sundays per month, 1st and 3rd, as part of our monthly rhythm, we continued to gather at Hoole Primary School, a venue which is working well for us at present. On the 2nd Sunday we run Messy Church in the morning and, later in the day, an Encounter Evening, both in our own building, Hoole Lighthouse Centre. Three of our Missional Communities also gather on this Sunday as well as a small group focused on Contemplative Prayer. On the 4th Sunday we have no central gathering; instead, all seven of our Missional Communities gather in various locations around the city of Chester.

Our Youth and Children's work continued throughout the year as we continue to invest in this area of ministry with staff and volunteer involvement. Through eight different groups we connected with over 150 children aged between 0 and 18 years each week. Within these groups we are building stronger links to whole families, supporting them during this difficult time due to the cost-of-living crisis. Links with local schools, both primary and secondary, have developed as we have been involved in some aspects of ministry in these schools through various members of our staff team, some of whom serve as governors in schools.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Mission partners

Local

We work in partnership across Chester to support other Christian ministries too and a number of our members serve as volunteers in these projects. We identify the following as local Partners in Mission: Chester Schools' Christian Work, Crossway FC, Link Up, The Light College and Collective and West Cheshire Foodbank.

National

We have supported the following projects and people as our national Partners in Mission: Who Let The Dads Out?, Russ and Lesley Howell, Baptist Union of Great Britain, North Western Baptist Association (NWBA), Fresh Streams, Evangelical Alliance and New Wine.

Global

Our mission includes a global vision and we support a number of families and individuals working overseas. One of the principles for our financial support of our overseas partners is that they need to be fully released to focus on the mission work they do and not require another job to earn money.

We recognise this by seeking to give approximately ten per cent of our income for overseas work.

We identify the following people as our global Partners in Mission: Alan and Lorna Sears, the Waugh Family, Gavin and Heather Falconer. We also support 3 organisations Open Doors UK, Operation Promise and Kakina Freedom Ministry.

We continue to encourage and support Church members who are considering short or longer term trips to work overseas.

Future Plans

Some opportunities for development and growth continue:

- The partnership with "Overflow Church" (registered charity no: 1088755) meeting in Winsford, Cheshire continues under the leadership of a seconded HBC Associate Leader. We share resources and meet together several times per year.
- The uncertainty around the previously reported potential acquisition of a redundant local church building may soon be resolved as the owners have decided to offer the site for sale on the open market. Fortunately, during the pandemic and beyond we have had access to the building to operate Crossroads Community Hub (a food bank and café) as reported last year. This arm of HBC's work is now part of a Community Interest Company (CC Hub C.I.C. Company No: 14114550) set up under the management of HBC trustees and members with a vision for "a Chester community in which no one experiences hunger or social isolation". In October, we appointed 2 new members of staff both part-time and they work alongside our Project Manager and some 35 volunteers. We are now open for 4 sessions a week where individuals and families can come to the Meeting Place Café and collect food from our food store. On a Monday, we pack and deliver food parcels. Working in partnership with West Cheshire Foodbank, over the year we have distributed over 2300 food parcels.
- The partnership with the church known as "Zac's Kingdom Community", Northwich, has developed and this is now a "Baptist Expression" of Church. Since September 2023, when they changed their name to Hope Community Church, they officially became a project of Hoole Baptist Church. Their minister is now on the HBC payroll and a small leadership has formed supported by Andy and Sue and the HBC Leadership Team. They join with us for a Morning Gathering on 5th Sundays.
- During the year the work and ministry of our Minister-in-Training continued. Katharine McPhail completed her second year of training and studying at St. Hild, Sheffield. As well as preaching, she continued to support our community work at CC Hub and helped lead one of our Missional Communities. A Support Group (of four) including two HBC Members acted as a link between her college and the Church and also prayerfully encouraged her. In July, 2024 Katharine left us to take up a new post in The People's Church, Partington as the Co-Pastor alongside her husband Stuart.

HOOLE BAPTIST CHURCH

TRUSTEES REPORT (Continued) FOR THE YEAR ENDED 31ST MARCH 2025

We remain extremely thankful to all the members of our congregation who are actively involved in the life and ministry of our church. They continue to generously give their time and provide financial support for all we do. We praise and thank God for His faithfulness and goodness expressed to us over these past 12 months.

Financial Review

In 2024/25 we recorded a surplus of income over expenditure of £40,838 (2023/24: surplus of £9,188).

Total reserves at 31st March 2025 were £287,291 of which £12,298 were restricted funds, £175,070 were designated funds and £99,923 were unrestricted funds (of which £85,875 are represented by tangible fixed assets and £14,048 by unrestricted net current assets).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on:

Signed on their behalf by Trustee:

Printed Name:

17/11/25
.....
A. E. L. I. N. S. T. O. N.
.....
ANDREW ELPINSTON

HOOLE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
INCOME FROM:						
Donations & Legacies	3a	189,510	42,490	39,529	271,529	223,952
Charitable Activities	3b	49,517	4,070	39,743	93,330	99,475
Activities for Generating Funds	3c	4,930	340	-	5,270	3,015
Investment Income	3d	8	2,158	-	2,166	1,776
Other Incoming Resources	3e	359	-	-	359	1,109
TOTAL INCOME		244,324	49,058	79,272	372,654	329,327
EXPENDITURE ON:						
Costs of Charitable Activities	4a	199,600	51,093	75,734	326,427	317,131
Governance Costs	4b	3,011	2,378	-	5,389	3,008
TOTAL EXPENDITURE		202,611	53,471	75,734	331,816	320,139
NET INCOME/(EXPENDITURE)		41,713	(4,413)	3,538	40,838	9,188
Transfers Between Funds	5,6	(30,445)	30,225	220	-	-
NET MOVEMENT IN FUNDS		11,268	25,812	3,758	40,838	9,188
Reconciliation of Funds:						
Total Funds Brought Forward		88,655	149,258	8,540	246,453	237,265
TOTAL FUNDS CARRIED FORWARD		99,923	175,070	12,298	287,291	246,453

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 23 form part of these financial statements.

HOOLE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST MARCH 2025

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Fixed Assets						
Tangible Assets	2	84,000	1,875	-	85,875	84,000
Current Assets						
Cash at Bank and in Hand	8	15,648	173,195	12,298	201,141	161,858
Debtors & Prepayments	9	2,414	-	-	2,414	2,678
Total Current Assets		18,062	173,195	12,298	203,555	164,536
Creditors: due within one year	10	2,139	-	-	2,139	2,083
NET CURRENT ASSETS		15,923	173,195	12,298	201,416	162,453
TOTAL ASSETS less current liabilities		15,923	173,195	12,298	201,416	162,453
Long Term Liabilities	11	-	-	-	-	-
NET ASSETS		99,923	175,070	12,298	287,291	246,453
Funds of the Charity						
General Funds		99,923	-	-	99,923	88,655
Designated Funds	5	-	175,070	-	175,070	149,258
Restricted Funds	6	-	-	12,298	12,298	8,540
		99,923	175,070	12,298	287,291	246,453

Approved by the Trustees on:

Signed on their behalf by Trustee:

Printed Name:

17/4/25
ATE
ANDREW ELPHINSTON

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts. Some items of expenditure have been reclassified to provide greater clarity. The overall figures have not changed.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

INCOME

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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)

Donated Goods

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.

Government Grants

The charity has not received government grants in the reporting period.

HOOLE BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES (Continued)

INCOME

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.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Governance Costs

Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

The charity operates a government backed defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year, and contributions to a private pension scheme on behalf of one employee that opted out of the government scheme.

Deferred income

No material item of deferred income has been included in the accounts.

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.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Sound Equipment	25%
Computers and Equipment	33%
Motor Vehicles	25%
Freehold Property	No depreciation is charged to freehold property as the property is maintained to such a

standard that the estimated residual value is not less than cost.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Computer Equipment £	Designated Computer/Sound Equipment £	General Sound Equipment £	General Motor Vehicles	Total £
Cost	01-Apr-24	84,000	18,237	11,171	192	-	113,600
Additions		-	-	-	-	2,500	-
Cost at	31-Mar-25	84,000	18,237	11,171	192	2,500	113,600
Depreciation	01-Apr-24	-	18,237	11,171	192	-	29,600
Charge		-	-	-	-	625	625
Depreciation at	31-Mar-25	-	18,237	11,171	192	625	30,225
Net Book Value	31-Mar-25	84,000	-	-	-	1,875	85,875
Net Book Value	31-Mar-24	84,000	-	-	-	-	84,000

Church Premises are held at deemed cost of £84,000 which is the historical cost of the property.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2025: None

31st March 2024: None

Church Premises

The church premises are held at deemed cost value because the Trustees are of the opinion that revaluation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts. The 2024/25 insurance value of premises is £1,345,067.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Donations & Legacies					
Gifts & Donations	146,880	670	32,585	180,135	156,970
Gift Aid Tax Refund	31,721	345	744	32,810	31,529
Grants Received	8,409	41,475	6,200	56,084	35,453
Donated Goods	2,500	-	-	2,500	-
	189,510	42,490	39,529	271,529	223,952
b) Charitable Activities					
Activities & Events	34,597	1,819	-	36,416	2,723
Salaries Contribution	11,910	1,385	34,597	47,892	64,728
Specific Purposes	3,010	866	5,146	9,022	32,024
	49,517	4,070	39,743	93,330	99,475
c) Activities for Generating Funds					
Rental Income	4,930	340	-	5,270	3,015
	4,930	340	-	5,270	3,015
d) Investment Income					
Interest Received	8	2,158	-	2,166	1,776
	8	2,158	-	2,166	1,776
e) Other Incoming Resources					
Sundry Income	359	-	-	359	1,109
	359	-	-	359	1,109

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

4. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2024/25 £	TOTAL 2023/24 £
a) Costs of Charitable Activities						
Activities & Events		77	1,659	-	1,736	2,068
Annual Maintenance & Servicing		450	-	140	590	1,925
Building Repairs & Maintenance		1,547	2,250	-	3,797	6,828
Children's Work		145	-	-	145	937
Community Grants Payable	4a.i)	-	-	19,219	19,219	10,547
Computer Licences & Support		5,332	1,121	-	6,453	5,088
Depreciation Expense		625	-	-	625	179
Discipleship Expenses		672	-	-	672	1,212
Gifts & Donations		1,653	1,000	-	2,653	1,345
Licences & Subscriptions		2,550	-	-	2,550	2,181
Manse Rental Agreement		8,544	-	-	8,544	8,544
Ministry Expenses		2,500	-	-	2,500	2,500
Mission Grants Payable	4a.i)	13,795	901	-	14,696	19,781
Mission Partnership		1,760	-	-	1,760	1,740
Office Costs		113	-	-	113	223
Office Equipment Expensed		7	-	-	7	554
PA Systems		-	-	-	-	262
Payroll Fees		1,171	120	-	1,291	1,165
Photocopier Costs		807	-	-	807	405
Prayer & Worship		913	-	-	913	172
Premises Hire		910	-	405	1,315	3,545
Refreshment Expenses		834	-	-	834	703
Safeguarding Costs		-	-	-	-	390
Salaries & Wages	12	138,732	41,356	42,495	222,583	199,943
Specific Purposes		5,124	2,089	7,780	14,993	30,881
Students		25	-	-	25	60
Sunday Gathering		1,344	283	-	1,627	1,306
Sundry Expenses		127	314	4,372	4,813	1,577
Telephone Costs		912	-	21	933	1,685
Training Costs		1,113	-	-	1,113	1,027
Travel & Subsistence		231	-	1,104	1,335	1,527
Utility Costs		6,909	-	-	6,909	4,325
Youth Work		678	-	198	876	2,506
		199,600	51,093	75,734	326,427	317,131

b) Governance Costs

Insurance Costs		1,781	-	-	1,781	1,778
Independent Examiner's Fee		1,230	-	-	1,230	1,230
Legal & Professional Fees		-	2,378	-	2,378	-
		3,011	2,378	-	5,389	3,008

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

4a.i) GRANTMAKING

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

	Grants to institutions £	Grants to individuals £	2024/25 £	2023/24 £
Community Grants				
CC Hub and Van costs	19,219	-	19,219	10,547
Mission Grants				
OMF International (A&L Sears)	1,980	-	1,980	3,000
Frontiers (B&L Waugh)	4,200	-	4,200	4,200
Encourage Ministries (Uganda)	450	-	450	-
Russ and Lesley Howell	-	2,280	2,280	2,280
BMS World Mission	-	-	-	500
Open Doors	1,000	-	1,000	1,000
The Light Project Trust	800	-	800	1,080
Chester Schools Christian Work Trust	-	1,080	1,080	1,080
Operation Promises (through A Glover)	500	-	500	1,000
BMS Home Mission	-	-	-	500
Reach Beyond (through G & H Falconer)	306	-	306	-
A Briggs (WEC Mission)	300	-	300	-
A Glover (B&P Rognlien)	300	-	300	-
Beatrice Duffet (through A Glover)	-	400	400	1,200
A Wright (Hungary)	-	100	100	-
Kakina Freedom Ministries (through S & K Knott)	-	1,000	1,000	2,941
S & K Knott (Uganda Mission Trip)	-	-	-	1,000
Total	29,055	4,860	33,915	30,328

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-24 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-25 £
Building Fund	1,229	-	(1,000)	20,842	21,071
Computer Fund	671	-	(1,121)	600	150
D'Biz Fund	12	1,373	(1,278)	-	107
Hope Community Church - Stipend	-	41,815	(41,476)	-	339
Mission Fund	5	-	-	-	5
Mission (short term) Fund	1,129	-	(850)	1,521	1,800
Mission (long term) Fund	6,500	-	(1,851)	300	4,949
Messy Church	26	-	-	-	26
Missional Communities Fund	1	-	-	-	1
MiT Placement Fund	545	1,385	-	(1,930)	-
Release Fund	58	775	(1,116)	2,394	2,111
Resource Centre Fund	135,164	2,398	(3,826)	6,699	140,435
Big Weekend Fund (previously Reimagine Fund)	2,273	866	(572)	(201)	2,366
Sozo Fund	355	-	-	-	355
Trackers and Colts Fund	622	-	-	-	622
Who Let The Dads Out	668	446	(381)	-	733
Total	149,258	49,058	(53,471)	30,225	175,070

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

5. DESIGNATED FUNDS (Continued)

The 2024/25 transfers between funds represent:

	£	
Building Fund	20,842	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices.
Computer Fund	600	For any unbudgeted computer equipment purchased due to damages or essential upgrades. Includes emergency server replacement.
Mission (short term) Fund	1,521	Funds set aside for short term mission
Mission (long term) Fund	300	funds set aside for long term mission
MiT Placement Fund	(1,930)	for Katharine McPhail's stipend until end of June. NWBA agreed that the remaining 6 months could be put towards Abigail Lycett's salary following her change of role
Release Fund	2,394	to provide funds for the development of the Life Support Team
Resource Centre Fund	6,699	to prepare for the building purchase and any immediate maintenance tasks required to that building.
Big Weekend Fund	(201)	Surplus held transferred back to general funds
	<u>30,225</u>	

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-23	Income	Expenditure	Transfers	Balance 31-Mar-24
	£	£	£	£	£
Building Fund	83	-	(5,854)	7,000	1,229
Computer Fund	545	-	(1,074)	1,200	671
D'Biz Fund	119	745	(852)	-	12
Mission Fund	5	-	-	-	5
Mission (short term) Fund	1,129	-	-	-	1,129
Mission (long term) Fund	7,500	-	(1,000)	-	6,500
Messy Church	26	-	-	-	26
Missional Communities Fund	1	-	-	-	1
MiT Placement Fund	545	5,000	-	(5,000)	545
Release Fund	290	-	(432)	200	58
Resource Centre Fund	129,903	27,240	(17,379)	(4,600)	135,164
Reimagine Fund	2,273	-	-	-	2,273
Sozo Fund	355	-	-	-	355
Trackers and Colts Fund	546	820	(744)	-	622
Who Let The Dads Out	559	581	(472)	-	668
	143,879	34,386	(27,807)	(1,200)	149,258

The 2023/24 transfers between funds represent:

	£	
Building Fund	7,000	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices.
Computer Fund	1,200	For any unbudgeted computer equipment purchased due to damages or essential upgrades. Includes emergency server replacement.
MiT Placement Fund	(5,000)	Training stipend for Minister in Training
Release Fund	200	For pastoral help given to a person in need
Resource Centre Fund	1,200	For the future purchase of a new building
Resource Centre Fund	(5,800)	For the new boiler and repairs to roof
	<u>(1,200)</u>	

HOOLE BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

5. DESIGNATED FUNDS (continued)

Designated Fund purposes:

Building Fund is money set aside to build up a reserve for building maintenance costs.

Computer Fund is money set aside to build up a reserve for replacing computer equipment.

D'Biz Fund is income and expenditure for D'Biz youth club including activities under Trackers and relates to transactions for that project's community bank account

Mission Fund is money set aside to help people get involved in mission.

Mission ST fund money set aside to help people involved in short term mission including local missions organisations.

Mission LT fund money set aside to help people involved in long term mission.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Missional Communities Fund was set up on 02.06.17 to receive a grant from the Baptist Insurance for missional communities. The fund is no longer in use. Closed March 2025.

Minister in Training Placement fund was set up March 2023 to receive grant from North Western Baptist Association for the stipend for Katharine McPhail who is training with us until Summer 2024. This fund is no longer in use. Closed 2025.

Release Fund is money set aside to give as gifts e.g. to enable someone to attend an event or to help in difficult times.

Resource Centre Fund (formerly known as Mortgage Fund) is money set aside for developing a new resource centre following repayment of our mortgage loan in December 2015. This fund also includes restricted donations from members given specifically for the prospective new purchase of a building in Chester.

The Reimagine/I61 Fund is money set aside for expenditure related to new logo/sign changes etc. Renamed **Big Weekend Fund** March 2025.

Sozo Fund is for donations given relating to HBC Sozo Ministry

Trackers and Colts Fund is income and expenditure for the Trackers primary age club and Crossway Colts junior football club.

Who Let The Dads Out is income and expenditure for the Who Let the Dads Out dads and toddlers group.

The Designated funds are represented by the Charity's cash reserves and fixed assets and are to be expended as detailed above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-24 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-25 £
CWaC (Youth)	1,041	-	-	-	1,041
Crossroads	284	19,219	(19,891)	-	(388)
Healing Rooms Fund	307	-	-	-	307
Hope Community Church Stipend	6,598	55,165	(51,549)	-	10,214
Messy Church	206	-	-	-	206
Renew	276	-	-	-	276
Youth Alpha Fund	(172)	7,716	(7,122)	220	642
	8,540	82,100	(78,562)	220	12,298

The 2024/25 transfers between funds represent:

	£	
Youth Alpha Fund	220	From general funds for HBC Leaders costs
	<u>220</u>	

The Trustees confirm that all transfers out of restricted funds have been lawfully released and agreed with the donors, where necessary.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
CWaC (Youth)	-	-	(553)	1,594	1,041
Crossroads	-	10,831	(10,547)	-	284
Healing Rooms Fund	277	30	-	-	307
Hope Community Church	-	29,899	(2,468)	(20,833)	6,598
Messy Church	206	-	-	-	206
Renew	276	-	-	-	276
Shout Fund	101	132	-	(233)	-
Streetworx	1,941	-	-	(1,941)	-
Youth Alpha Fund	348	3,063	(4,123)	540	(172)
	3,149	43,955	(17,691)	(20,873)	8,540

The 2023/24 transfers between funds represent:

	£	
CWAC (Youth)	1,941	Transfer funds from closed Streetworx Fund to CWAC (Youth) fund
CWAC (Youth)	(347)	From CWAC (Youth) to Youth Alpha for Youth Leader costs
Hope Community Church	(20,833)	Transfer to General Funds for N Stanton Salary costs.
Shout	(233)	Transfer to General Funds as no longer in use
Streetworx	(1,941)	Transfer funds from closed Streetworx Fund to CWAC (Youth) fund
Youth Alpha Fund	347	From CWAC (Youth) to Youth Alpha for Youth Leader costs
Youth Alpha Fund	193	From general funds for HBC Leaders costs
	<u>(20,873)</u>	

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

6. RESTRICTED FUNDS (continued)

Restricted Fund Purposes:

CWac (Youth Work) fund is money given by local councillors and other organisations for our youth work. Funds from the closed Streetworx account have been transferred into this fund.

Crossroads fund relates to the support of a new project launched in April 2020 to supply emergency food parcels and affordable food through our greenway grocer project. Crossroads Community Hub was registered as a CIC in 2022 and now has a separate bank account. This restricted fund is used for the running of the Peugeot Boxer Van (regsn. no. HN61 TVL)

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Hope CC Stipend fund opened April 2024 to track income and expenditure for Neal Stanton's stipend.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Renew fund launched in April 2020 relates to income and expenditure for a new initiative as a weekly wellbeing space open to the local community.

Shout Fund is money given by another church charity for a joint youth venture. The fund was closed in 2023 and is no longer in use. Closed March 2025.

Streetworx Fund relates to income and expenditure for the Streetworx youth project which runs panna cage football sessions in conjunction with the local police. This fund hasn't seen any financial change since 2018 and has subsequently closed their bank account. In September 2023 the funds were transferred to HBC and placed in the CWAC youth fund. The fund is no longer in use. Closed March 2025.

Youth Alpha fund is to receive donations specifically to be used for youth events and residentials.

The Restricted funds are represented by the Charity's cash reserves and are to be expended as specified above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Fixed Assets	84,000	1,875	-	85,875	84,000
Net Current Assets	15,923	173,195	12,298	201,416	162,453
			-		
	99,923	175,070	12,298	287,291	246,453

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Cash at Bank & in Hand	15,648	173,195	12,298	201,141	161,858
	15,648	173,195	12,298	201,141	161,858

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Gift Aid Tax Recoverable	2,414	-	-	2,414	2,678
	2,414	-	-	2,414	2,678

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-25 £	Total 31-Mar-24 £
Independent Examiner's Fee	1,230	-	-	1,230	1,170
Pension Contributions	909	-	-	909	913
	2,139	-	-	2,139	2,083

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

12. STAFF COSTS AND NUMBERS

	TOTAL 2024/25 £	TOTAL 2023/24 £
Gross Wages & Salaries	203,600	184,847
Stipend	3,030	530
Employer's National Insurance Costs	15,033	13,111
Employer's Allowance	(5,000)	(5,000)
Employer Pension Contributions	5,920	5,885
Employer Pension Contributions (backdated)	-	570
	222,583	199,943

Actual number of employees who were engaged in each of the following activities:

	TOTAL 2024/25	TOTAL 2023/24
Charitable Activities	6	6
Support	3	3
Management	4	4
	13	13

Employee numbers represent:

At 31st March 2025: 3 full time and 10 part time staff members

At 31st March 2024: 3 full time and 10 part time staff members

The church offers a government backed stakeholder pension scheme to those eligible employees who wish to contribute. From 1st April 2017 employer contributions are paid with the exception of one full time member of staff who opted out of the scheme. The church pays employer contributions into a private pension scheme on behalf of the one employee that opted out of the NEST scheme. The total employer pension contributions paid for 2024/25 was £5,920 (2023/24: £5,885 plus a backdated amount of £570 for a previous year underpayment).

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2023/24:None).

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

PAYMENTS TO RELATED PARTIES

The custodian trustee of the church is the North Western Baptist Association which is a registered charity (number: 247503). The church is a member of the Baptist Union of Great Britain (reg. charity no. 1125912) and serves as the administrative hub for Fresh Streams (reg. charity no. 280032).

No payments were made to the custodian trustees or any persons/organisations connected with them during this financial period. No material transaction took place between the charity and the custodian trustee or any person/organisation connected with them (2023/24: None).

Hoole Baptist Church received a gift of £16,000 (2023/24: £12,000) towards salary costs, and £3,000 (2023/24: £3,000) towards use of office space from Fresh Streams Network Ltd (registered charity number 280032). Hoole Baptist Church paid £700 to Fresh Streams for training courses for staff and volunteers. A gift of £980 was given to Fresh Streams via Hope Community Church. Trustee A Glover is also a Trustee of Fresh Streams Network Ltd.

Hoole Baptist Church received a gift of £6,090 (2023/24: £6,360) towards salary costs from Link Up West Cheshire (registered charity number 1158678). Hoole Baptist Church also gave a local mission gift of £660 and a gift towards youth work of £330 (2023/24: £660 local mission gift) to Link Up West Cheshire. Trustees A and S Glover are also Trustees of Link Up West Cheshire.

Hoole Baptist Church received a gift of £41,475 towards salary costs from Crossroads Community Hub CIC (registered company number 14114550). The Church also received a gift of a van from the Hub to enable it to distribute food and donations to people in need. The Van was transferred at its estimated current value of £2,500. Trustees A. Glover and R Ludgate are also Directors of Crossroads Community Hub CIC.

Hoole Baptist Church received a gift of £21,413 towards salary costs from Overflow Church (registered charity number 1088755). Hoole Baptist Church gave a gift of £500 to Overflow Church. Trustees S. Glover is also a Trustee of Overflow Church.

Hoole Baptist Church gave a local mission gift of £800 (2023/24: £1,080) to The Light Project (registered charity number 1084941). Trustee A Glover is also a Trustee of The Light Project.

Hoole Baptist Church gave a local mission gift of £1,080 (2023/24: £1,080) to Chester Schools Christian Work Trust (registered charity number 1041454). Trustee S Glover is also a Trustee of Chester Schools Christian Work Trust.

PAYMENTS TO TRUSTEES

During the financial year Trustee Mr A. Glover received £29,930 (2023/24: £27,971) in gross salary related payments for ministerial services supplied to the Charity in furthering the Charity's objects. Trustee Mr A Glover and Trustee Mrs S Glover also received £8,544 (2023/24: £8,544) for use of their home under an HMRC approved rental agreement in furtherance of the Charity's objects.

During the financial year Trustee Mr E. Green received £7,157 (2023/24: £26,754) in gross salary related payments in his capacity as Associate Leader in furthering the Charity's objects.

During the financial year, Trustee Mr. E. Green was gifted £4,000 from church members in July 24 after he had resigned as Associate Leader and Trustee.

During the financial year Trustee Miss A. Lycett received £17,971 in gross salary related payments in her capacity as Project Manager at Crossroads Community Hub in furthering the Charity's objects. Note that Miss A.Lycett only became a Trustee in July 2024, so only salary payments following her appointment as a Trustee are disclosed. The church also reimbursed Miss A. Lycett £2,500 towards ministry expenses she incurred.

The above payments are permitted as per clause 20 of the charity's governing document.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

DONATIONS FROM TRUSTEES

Three Trustees donated an aggregate amount of £9,345 to the charity during the financial year (2023/24: Four Trustees donated an aggregate amount of £9,960). There were no conditions attached to these donations.

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HOOLE BAPTIST CHURCH CHESTER

England & Wales - Charity number 1131495

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**



**HOOLE BAPTIST
CHURCH**

CHARITY REGISTRATION No: 1131495

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HOOLE BAPTIST CHURCH

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HOOLE BAPTIST CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1131495
START OF FINANCIAL YEAR	1st April 2023
END OF FINANCIAL YEAR	31st March 2024
TRUSTEES AT 31ST MARCH 2024	Rev. A. Glover (Church/Team Leader) Mrs. W.N. Briscoe Mr A. Elphinston Mrs S. Glover Rev. E Green (Associate Minister) Mrs. J. Hewlett Mrs R. Ludgate (Church Secretary/Administrator) Mrs. P. Miller
LEGAL STATUS	Unincorporated Charity
GOVERNING INSTRUMENT	Constitution adopted 20 May 2009
OBJECTS	The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.
REGISTERED ADDRESS	Hoole Baptist Church Westminster Road Hoole Chester CH2 3AU
PRINCIPAL BANKERS	Barclays Bank Plc 1 Church Place London E14 5HP
INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hoole Baptist Church on the accounts for the year ended 31st March 2024 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a fellow member of the Association of Charity Independent Examiners. In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

 J Irvin Smith FCIE

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Date: 21 January 2025

HOOLE BAPTIST CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management

Church/Team Leader:	Rev. A. Glover (Church/Team Leader)
Trustees:	Mrs. W.N. Briscoe
	Mr A. Elphinston
	Mrs S. Glover
	Rev. E Green (Associate Minister)
	Mrs. J. Hewlett
	Mrs R. Ludgate (Church Secretary/Administrator)
	Mrs. P. Miller

The Trustees met monthly as the Leadership Team of the Church over the past twelve months.

Objectives

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities and Achievements

Membership stands at 113 at the year end. Several active Members have moved on, one having sadly unexpectedly died; however, with five other already active folk joining the membership, the total number has remained relatively steady. There were 3 baptisms during this year.

We continue to develop missional communities in the Church within a framework of an intentional discipleship culture. **This is reflected in our mission statement: helping people to love, trust and follow Jesus.** We also continue to use the language of 'Gathered and Scattered' to reflect the focus on creating a strong resource centre to act as a mission base from which Church Members can go out to live their lives as Christians in their homes, communities and workplaces. The ministry areas of the Church reflect that focus and prioritise our vision to bring healing, wholeness and freedom to broken lives and communities as we expect great things from God and attempt great things with God.

Reinforcing the discipleship ethos, we have continued to develop Intentional Place of Discipleship groups (IPODs) for those in ministry in a variety of activities across the Church to provide accountability and encouragement. These have regularly met once a month.

The safeguarding and protection of our children and other vulnerable persons is paramount and, in December our Policy and Procedures for Safeguarding for Children and Young People and "at risk" adults were reviewed and affirmed. It reflects the most up to date guidance from the Baptist Union of Great Britain and our ministry structures and practice in 2023/24.

In September 2023, Ed Green, finished his Newly Qualified Minister (NAM) period and was successful transferred onto the Fully Accredited List of Baptist Ministers for the Baptist Union of Great Britain.

On two Sundays per month, 1st and 3rd, as part of our monthly rhythm, we continue to gather at Hoole Primary School, a venue which is working well for us at present. On the 2nd Sunday we run Messy Church in the morning and later in the day, an Encounter Evening, both in our own building, Hoole Lighthouse Centre. Three of our Missional Communities also gather on this Sunday as well as a small group focused on Contemplative Prayer. On the 4th Sunday we have no central gathering; instead, all seven of our Missional Communities gather in various locations around the city of Chester.

Our Youth and Children's work continued throughout the year as we continue to invest in this area of ministry with staff and volunteer involvement. Through eight different groups we connect with over 150 children aged between 0 and 18 yrs. each week. Within these we are building some stronger links to whole families and supporting them during this difficult time due to the cost-of-living crisis. Links with local schools, both primary and secondary, has developed as we have been involved in some aspects of ministry in these schools through various members of our staff team and with some members serving as governors in schools.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2024

Activities and Achievements (continued)

In September 2023 we held our 2nd Church Residential weekend Away called "The Big Weekend" – with over 100 adults and children drawn from HBC and three other churches that we have relationship and partnership with, expressed as a "Kingdom Alliances". With guest speakers for the adults, Ian and Marj Rossoll, and guest leaders for our children and youth, this was a very enjoyable and significant weekend for the church.

Mission partners

Local

We work in partnership across Chester to support other Christian ministries too and a number of our members serve as volunteers in these projects. We identify the following as local Partners in Mission: Chester Schools' Christian Work, Crossway FC, Link Up, The Light College and Collective and West Cheshire Foodbank.

National

We have supported the following projects and people as our national Partners in Mission: Who Let The Dads Out?, Russ and Lesley Howell, Baptist Union of Great Britain, North Western Baptist Association (NWBA), Fresh Streams, Evangelical Alliance and New Wine.

Global

Our mission includes a global vision and we support a number of families and individuals working overseas. One of the principles for our financial support of our overseas partners is that they need to be fully released to focus on the mission work they do and not require another job to earn money.

We recognise this by seeking to give approximately ten per cent of our income for overseas work.

We identify the following people as our global Partners in Mission: Alan and Lorna Sears, the Waugh Family, Bea Duffett. We also support 3 organisations Open Doors UK, Operation Promise and Kakina Freedom Ministry.

We continue to encourage and support Church members who are considering short or longer term trips to work overseas.

Future Plans

Some opportunities for development and growth continue:

- The partnership with the former "The Storehouse Church" now re-named "Overflow Church" (registered charity no: 1088755) meeting in Winsford, Cheshire continues under the leadership of a seconded HBC Associate Leader. We share resources and meet together several times per year.
- The previously reported potential acquisition of a redundant local church building, is still going ahead. However, the completion of the purchase has been delayed but we hope it will take place in 2024. Fortunately, during the pandemic and beyond we have had access to the building to operate Crossroads Community Hub (a food bank and café) as reported last year. This arm of HBC's work is now part of a Community Interest Company (CC Hub C.I.C; Company No: 14114550) set up under the management of HBC trustees and members with a vision for "a Chester community in which no one experiences hunger or social isolation". In October, we appointed 2 new members of staff both part time and they work alongside our Project Manager and some 35 volunteers. We are now open for 4 sessions a week where individuals and families can come to the Meeting Place Café and collect food from our food store. On a Monday, we pack and deliver food parcels. Working in partnership with West Cheshire Foodbank, over the year we have distributed over 2300 food parcels.
- The partnership known as "Zac's Kingdom Community", Northwich has developed, and this is now a "Baptist Expression" of Church. In September 2003 they changed their name to Hope Community Church and officially became a project of Hoole Baptist Church. Their minister is now on the HBC payroll and a small leadership has formed supported by Andy and Sue and HBC leadership team. They join with us for a Morning Gathering on the 5th Sunday.
- During the year the work and ministry of our Minister-in Training continued, Katharine McPhail, is now in her second year of training and studying at St. Hild, Sheffield. With partial financial support from the North Western Baptist Association, the Church agreed to this 2nd year which will end in July 2024. As well as preaching, she continues to support our community work at CC Hub. She helps lead one of our Missional Communities. A Support Group (of four) including two HBC Members has been set up to act as a link between college and the church and also to prayerfully encourage her.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2024

We remain extremely thankful to all the members of our congregation who are actively involved in the life and ministry of our church and continue to generously give financial support for all we do. We praise and thank God for His faithfulness and goodness expressed to us over these past 12 months.

Financial Review

In 2023/24 we recorded a surplus of income over expenditure of £9,188 (2022/23: surplus of £16,298).

Total reserves at 31st March 2024 were £246,453 of which £8,540 were restricted funds, £149,258 were designated funds and £88,655 were unrestricted funds (of which £84,000 are represented by tangible fixed assets and £4,655 by unrestricted net current assets).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on:

Signed on their behalf by Trustee:

Printed Name:

20th January 2025
A. Elphinstone
ANDREW ELPHINSTON

HOOLE BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
INCOME FROM:						
Donations & Legacies	3a	171,448	11,775	40,729	223,952	234,829
Charitable Activities	3b	73,638	22,611	3,226	99,475	59,359
Activities for Generating Funds	3c	3,015	-	-	3,015	4,238
Investment Income	3d	1,776	-	-	1,776	156
Other Incoming Resources	3e	1,109	-	-	1,109	-
TOTAL INCOME		250,986	34,386	43,955	329,327	298,582
EXPENDITURE ON:						
Costs of Charitable Activities	4a	271,633	27,807	17,691	317,131	279,508
Governance Costs	4b	3,008	-	-	3,008	2,776
TOTAL EXPENDITURE		274,641	27,807	17,691	320,139	282,284
NET INCOME/(EXPENDITURE)		(23,655)	6,579	26,264	9,188	16,298
Transfers Between Funds	5,6	22,073	(1,200)	(20,873)	-	-
NET MOVEMENT IN FUNDS		(1,582)	5,379	5,391	9,188	16,298
Reconciliation of Funds:						
Total Funds Brought Forward		90,237	143,879	3,149	237,265	220,967
TOTAL FUNDS CARRIED FORWARD		88,655	149,258	8,540	246,453	237,265

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 23 form part of these financial statements.

HOOLE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST MARCH 2024

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets						
Tangible Assets	2	84,000	-	-	84,000	84,179
Current Assets						
Cash at Bank and in Hand	8	4,750	149,258	7,850	161,858	142,710
Debtors & Prepayments	9	1,988	-	690	2,678	11,605
Total Current Assets		6,738	149,258	8,540	164,536	154,315
Creditors: due within one year	10	2,083	-	-	2,083	1,229
NET CURRENT ASSETS		4,655	149,258	8,540	162,453	153,086
TOTAL ASSETS less current liabilities		4,655	149,258	8,540	162,453	153,086
Long Term Liabilities	11	-	-	-	-	-
NET ASSETS		88,655	149,258	8,540	246,453	237,265
Funds of the Charity						
General Funds		88,655	-	-	88,655	90,237
Designated Funds	5	-	149,258	-	149,258	143,879
Restricted Funds	6	-	-	8,540	8,540	3,149
		88,655	149,258	8,540	246,453	237,265

Approved by the Trustees on:

Signed on their behalf by Trustee:

Printed Name:

20th January 2025

 ANDREW ELPHINSTON

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

INCOME

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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)

Donated Goods

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.

Government Grants

The charity has not received government grants in the reporting period.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (Continued)

INCOME

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.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Governance Costs

Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

The charity operates a government backed defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year, and contributions to a private pension scheme on behalf of one employee that opted out of the government scheme.

Deferred income

No material item of deferred income has been included in the accounts.

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.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Sound Equipment	25%
Computers and Equipment	33%
Motor Vehicles	25%
Freehold Property	No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Computer Equipment £	Designated Computer Equipment £	General Sound Equipment £	Designated Sound Equipment	Total £
Cost	01-Apr-23	84,000	18,237	6,870	192	4,301	113,600
Additions		-	-	-	-	-	-
Cost at	31-Mar-24	<u>84,000</u>	<u>18,237</u>	<u>6,870</u>	<u>192</u>	<u>4,301</u>	<u>113,600</u>
Depreciation	01-Apr-23	-	18,237	6,870	192	4,122	29,421
Charge		-	-	-	-	179	179
Depreciation at	31-Mar-24	<u>-</u>	<u>18,237</u>	<u>6,870</u>	<u>192</u>	<u>4,301</u>	<u>29,600</u>
Net Book Value	31-Mar-24	<u>84,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,000</u>
Net Book Value	31-Mar-23	<u>84,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179</u>	<u>84,179</u>

Church Premises are held at deemed cost of £84,000 which is the historical cost of the property.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024: None

31st March 2023: None

Church Premises

The church premises are held at cost value because reliable cost information is not available, and the Trustees are of the opinion that revaluation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts. The 2024 insurance value of premises is £1,345,067.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Donations & Legacies					
Gifts & Donations	116,297	10,002	30,671	156,970	172,462
Gift Aid Tax Refund	27,834	1,773	1,922	31,529	33,609
Grants Received	27,317	-	8,136	35,453	28,758
	171,448	11,775	40,729	223,952	234,829
b) Charitable Activities					
Activities & Events	747	1,976	-	2,723	2,508
Salaries Contribution	59,728	5,000	-	64,728	42,192
Specific Purposes	13,163	15,635	3,226	32,024	14,659
	73,638	22,611	3,226	99,475	59,359
c) Activities for Generating Funds					
Rental Income	3,015	-	-	3,015	4,238
	3,015	-	-	3,015	4,238
d) Investment Income					
Interest Received	1,776	-	-	1,776	156
	1,776	-	-	1,776	156
e) Other Incoming Resources					
Sundry Income	1,109	-	-	1,109	-
	1,109	-	-	1,109	-

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

4. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
a) Costs of Charitable Activities						
Activities & Events		-	2,068	-	2,068	2,607
Annual Maintenance & Servicing		1,925	-	-	1,925	767
Building Repairs & Maintenance		380	6,448	-	6,828	1,864
Children's Work		937	-	-	937	2,194
Community Grants Payable		-	-	10,547	10,547	32,904
Computer Licences & Support		4,693	395	-	5,088	6,207
Depreciation Expense		-	179	-	179	796
Discipleship Expenses		1,159	-	53	1,212	3,030
Gifts & Donations		1,053	292	-	1,345	1,013
Licences & Subscriptions		2,181	-	-	2,181	2,584
Manse Rental Agreement		8,544	-	-	8,544	8,544
Mission Grants Payable	4a.i)	18,781	1,000	-	19,781	17,490
Mission Partnership		1,740	-	-	1,740	1,740
Office Costs		223	-	-	223	577
Office Equipment Expensed		54	500	-	554	15
PA Systems		262	-	-	262	-
Payroll Fees		1,165	-	-	1,165	1,040
Photocopier Costs		405	-	-	405	377
Prayer & Worship		172	-	-	172	668
Premises Hire		2,830	-	715	3,545	2,285
Refreshment Expenses		703	-	-	703	649
Safeguarding Costs		390	-	-	390	378
Salaries & Wages	12	199,943	-	-	199,943	163,230
Specific Purposes		13,475	16,925	2,981	33,381	10,830
Students		60	-	-	60	70
Sunday Gathering		1,306	-	-	1,306	983
Sundry Expenses		304	-	1,273	1,577	383
Telephone Costs		1,685	-	-	1,685	1,985
Training Costs		1,027	-	-	1,027	1,799
Travel & Subsistence		1,047	-	480	1,527	551
Utility Costs		4,325	-	-	4,325	4,578
Youth Work		864	-	1,642	2,506	7,370
		271,633	27,807	17,691	317,131	279,508

b) Governance Costs

Insurance Costs		1,778	-	-	1,778	1,624
Independent Examiner's Fee		1,230	-	-	1,230	1,152
		3,008	-	-	3,008	2,776

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

4a.i) GRANTMAKING

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

	Grants to institutions £	Grants to individuals £	2023/24 £	2022/23 £
OMF International (A&L Sears)	3,000	-	3,000	3,600
Frontiers (B&L Waugh)	4,200	-	4,200	4,200
Operation Mobilisation (A Smith)	-	-	-	-
Russ and Lesley Howell	-	2,280	2,280	2,280
BMS World Mission	500	-	500	1,000
Open Doors	1,000	-	1,000	1,000
The Light Project Trust	1,080	-	1,080	1,080
Chester Schools Christian Work Trust	1,080	-	1,080	1,080
Operation Promises (through A Glover)	1,000	-	1,000	1,000
BMS Home Mission	500	-	500	500
Care for the Family	-	-	-	300
Good News Foundation (through A Glover)	-	-	-	500
Beatrice Duffet (through A Glover)	-	1,200	1,200	500
Abi Lycett (Short Term Mission Fund)	-	-	-	350
Paul Wilcox (Short Term Mission Fund)	-	-	-	100
Kakina Freedom Ministries (through S & K Knott)	2,941	-	2,941	-
S & K Knott (Uganda Mission Trip)	-	1,000	1,000	-
Total	15,301	4,480	19,781	17,490

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
Building Fund	83	-	(5,854)	7,000	1,229
Computer Fund	545	-	(1,074)	1,200	671
D'Biz Fund	119	745	(852)	-	12
Mission Fund	5	-	-	-	5
Mission (short term) Fund	1,129	-	-	-	1,129
Mission (long term) Fund	7,500	-	(1,000)	-	6,500
Messy Church	26	-	-	-	26
Missional Communities Fund	1	-	-	-	1
MiT Placement Fund	545	5,000	-	(5,000)	545
Release Fund	290	-	(432)	200	58
Resource Centre Fund	129,903	27,240	(17,379)	(4,600)	135,164
Reimagine Fund	2,273	-	-	-	2,273
Sozo Fund	355	-	-	-	355
Trackers and Colts Fund	546	820	(744)	-	622
Who Let The Dads Out	559	581	(472)	-	668
Total	143,879	34,386	(27,807)	(1,200)	149,258

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. DESIGNATED FUNDS (Continued)

The 2023/24 transfers between funds represent:

	£	
MiT Placement Fund	(5,000)	Training stipend for Minister in Training
Resource Centre Fund	1,200	For the future purchase of a new building
Resource Centre Fund	(5,800)	For the new boiler and repairs to roof
	<u>(9,600)</u>	

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-22	Income	Expenditure	Transfers	Balance 31-Mar-23
	£	£	£	£	£
Building Fund	549	-	-	(466)	83
Computer Fund	3,009	-	(2,530)	66	545
D'Biz Fund	119	-	-	-	119
Mission Fund	5	-	-	-	5
Mission (short term) Fund	2,429	-	(1,900)	600	1,129
Mission (long term) Fund	6,700	-	(1,000)	1,800	7,500
Messy Church	26	-	-	-	26
Missional Communities Fund	885	-	(884)	-	1
MiT Placement Fund	-	2,212	-	(1,667)	545
Release Fund	759	105	(574)	-	290
Resource Centre Fund	74,123	53,580	-	2,200	129,903
Reimagine Fund	2,305	-	(432)	400	2,273
Sozo Fund	355	-	-	-	355
Storehouse	(1)	-	-	1	-
Trackers and Colts Fund	546	-	-	-	546
Who Let The Dads Out	409	400	(250)	-	559
	92,218	56,297	(7,570)	2,934	143,879

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

5. DESIGNATED FUNDS (continued)

Designated Fund purposes:

Building Fund is money set aside to build up a reserve for building maintenance costs.

Computer Fund is money set aside to build up a reserve for replacing computer equipment.

D'Biz Fund is income and expenditure for D'Biz youth club including activities under Trackers.

Mission Fund is money set aside to help people get involved in mission.

Mission ST fund money set aside to help people involved in short term mission including local missions organisations.

Mission LT fund money set aside to help people involved in long term mission.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Missional Communities Fund was set up on 02.06.17 to receive a grant from the Baptist Insurance for missional communities. The fund is no longer in use.

Minister in Training Placement fund was set up March 2023 to receive grant from North Western Baptist Association for the stipend for Katharine McPhail who is training with us until Summer 2024.

Release Fund is money set aside to give as gifts e.g. to enable someone to attend an event or to help in difficult times.

Resource Centre Fund (formerly known as Mortgage Fund) is money set aside for developing a new resource centre following repayment of our mortgage loan in December 2015.

The Reimagine/I61 Fund is money set aside for expenditure related to new logo/sign changes etc

Sozo Fund is for donations given relating to HBC Sozo Ministry

Trackers and Colts Fund is income and expenditure for the Trackers primary age club and Crossway Colts junior football club.

Who Let The Dads Out is income and expenditure for the Who Let the Dads Out dads and toddlers group.

The Designated funds are represented by the Charity's cash reserves and fixed assets and are to be expended as detailed above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-23 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-24 £
CWaC (Youth)	-	-	(553)	1,594	1,041
Crossroads	-	10,831	(10,547)	-	284
Healing Rooms Fund	277	30	-	-	307
Hope Community Church	-	29,899	(2,468)	(20,833)	6,598
Messy Church	206	-	-	-	206
Renew	276	-	-	-	276
Shout Fund	101	132	-	(233)	-
Streetworx	1,941	-	-	(1,941)	-
Youth Alpha Fund	348	3,063	(4,123)	540	(172)
	3,149	43,955	(17,691)	(20,873)	8,540

The 2024/23 transfers between funds represent:

	£	
CWAC (Youth)	1,941	Transfer funds from closed Streetworx Fund to CWAC (Youth) fund
CWAC (Youth)	(347)	From CWAC (Youth) to Youth Alpha for Youth Leader costs
Hope Community Church	(20,833)	Transfer to General Funds for N Stanton Salary costs.
Shout	(233)	Transfer to General Funds as no longer in use
Streetworx	(1,941)	Transfer funds from closed Streetworx Fund to CWAC (Youth) fund
Youth Alpha Fund	347	From CWAC (Youth) to Youth Alpha for Youth Leader costs
Youth Alpha Fund	193	From general funds for HBC Leaders costs
	<u>(20,873)</u>	

The Trustees confirm that all transfers out of restricted funds have been lawfully released and agreed with the donors, where necessary.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
CWaC (Youth)	(32)	-	-	32	-
Crossroads	26,521	18,860	(33,638)	(11,743)	-
Healing Rooms Fund	240	160	(23)	(100)	277
Messy Church	206	-	-	-	206
Renew	806	-	(530)	-	276
Shout Fund	637	1,630	(2,166)	-	101
Streetworx	1,941	-	-	-	1,941
Worship PA Fund	(277)	-	-	277	-
Youth Alpha Fund	284	7,037	(7,293)	320	348
	30,326	27,687	(43,650)	(11,214)	3,149

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

6. RESTRICTED FUNDS (continued)

Restricted Fund Purposes:

CWac (Youth Work) fund is money given by local councillors and other organisations for our youth work. Funds from the closed Streetworx account have been transferred into this fund.

Crossroads fund relates to the support of a new project launched in April 2020 to supply emergency food parcels and affordable food through our greenway grocer project. Crossroads Community Hub was registered as a CIC in 2022 and now has a separate bank account. This restricted fund is used for the running of the Peugeot Boxer Van (regsn. no. HN61 TVL)

We the Trustees agree HBC would pay for insurance, tax and repairs for the van in the financial year April 2023 to March 2024 as a gift to CC Hub CIC Ltd recognising that HBC has use of the van on Sunday for moving equipment for the Sunday Gatherings.

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Hope Community Church fund receives salary and support for Neal Stanton.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Renew fund launched in April 2020 relates to income and expenditure for a new initiative as a weekly wellbeing space open to the local community.

Shout Fund is money given by another church charity for a joint youth venture. The fund was closed in 2023 and is no longer in use.

Streetworx Fund relates to income and expenditure for the Streetworx youth project which runs panna cage football sessions in conjunction with the local police. This fund hasn't seen any financial change since 2018 and has subsequently closed their bank account. In September 2023 the funds were transferred to HBC and placed in the CWAC youth fund. The fund is no longer in use.

Youth Alpha is a fund set up for donations to be used specifically for activities for Youth Alpha.

The Restricted funds are represented by the Charity's cash reserves and Debtors are to be expended as specified above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Fixed Assets	84,000	-	-	84,000	84,179
Net Current Assets	4,655	149,258	8,540	162,453	153,086
		-	-		
	88,655	149,258	8,540	246,453	237,265

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Cash at Bank & in Hand	4,750	149,258	7,850	161,858	142,710
	4,750	149,258	7,850	161,858	142,710

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Gift Aid Tax Recoverable	1,988	-	690	2,678	11,605
	1,988	-	690	2,678	11,605

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
Independent Examiner's Fee	1,170	-	-	1,170	1,152
Pension Contributions	913	-	-	913	77
	2,083	-	-	2,083	1,229

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

12. STAFF COSTS AND NUMBERS

	TOTAL 2023/24 £	TOTAL 2022/23 £
Gross Wages & Salaries	184,847	152,856
Stipend	530	-
Employer's National Insurance Costs	13,111	10,723
Employer's Allowance	(5,000)	(5,000)
Employer Pension Contributions	5,885	4,651
Employer Pension Contributions (backdated)	570	-
	<u>199,943</u>	<u>163,230</u>

Actual number of employees who were engaged in each of the following activities:

	TOTAL 2023/24	TOTAL 2022/23
Charitable Activities	6	3
Support	3	2
Management	4	4
	<u>13</u>	<u>9</u>

Employee numbers represent:

At 31st March 2024: 3 full time and 10 part time staff members

At 31st March 2023: 3 full time and 6 part time staff members

The church offers a government backed stakeholder pension scheme to those eligible employees who wish to contribute. From 1st April 2017 employer contributions are paid with the exception of one full time member of staff who opted out of the scheme. The church pays employer contributions into a private pension scheme on behalf of the one employee that opted out of the NEST scheme. The total employer pension contributions paid for 2023/24 was £5,885 plus a backdated amount of £570 for a previous year underpayment (2022/23: £4,651).

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2022/23: None).

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

PAYMENTS TO RELATED PARTIES

The custodian trustee of the church is the North Western Baptist Association which is a registered charity (number: 247503). The church is a member of the Baptist Union of Great Britain (reg. charity no. 1125912) and serves as the administrative hub for Fresh Streams (reg. charity no. 280032).

No payments were made to the custodian trustees or any persons/organisations connected with them during this financial period. No material transaction took place between the charity and the custodian trustee or any person/organisation connected with them (2022/23: None).

Hoole Baptist Church received a gift of £12,000 (2022/23: £14,500) towards salary costs, and £3,000 (2022/23: £3,250) towards use of office space from Fresh Streams Network Ltd (registered charity number 280032). Trustee A Glover is also a Trustee of Fresh Streams Network Ltd.

Hoole Baptist Church received a gift of £6,360 (2022/23: £6,360) towards salary costs from Link Up West Cheshire (registered charity number 1158678). Hoole Baptist Church also gave a local mission gift of £660 (2022/23: £660) to Link Up West Cheshire. Trustees A and S Glover are also Trustees of Link Up West Cheshire.

Hoole Baptist gave a local mission gift of £1,080 (2022/23: £1,080) to The Light Project (registered charity number 1084941). Trustee A Glover is also a Trustee of The Light Project.

Hoole Baptist gave a local mission gift of £1,080 (2022/23: £1,080) to Chester Schools Christian Work Trust (registered charity number 1041454). Trustee S Glover is also a Trustee of Chester Schools Christian Work Trust.

PAYMENTS TO TRUSTEES

During the financial year Trustee Mr A. Glover received £27,971 (2022/23: £26,634) in gross salary related payments for ministerial services supplied to the Charity in furthering the Charity's objects. Trustee Mr A Glover and Trustee Mrs S Glover also received £8,544 (2022/23: £8,544) for use of their home under an HMRC approved rental agreement in furtherance of the Charity's objects.

During the financial year Trustee Mr E. Green received £26,754 (2022/23: £25,480) in gross salary related payments in his capacity as Associate Leader in furthering the Charity's objects.

The above payments are permitted as per clause 20 of the charity's governing document.

A one-off gift of £1,000 was given to Trustee S Glover in recognition of the time, energy and other resources she has given to the church.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

DONATIONS FROM TRUSTEES

Three Trustees donated an aggregate amount of £9,960 to the charity during the financial year (2022/23: Four Trustees donated an aggregate amount of £17,960). There were no conditions attached to these donations.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**



**HOOLE BAPTIST
CHURCH**

CHARITY REGISTRATION No: 1131495

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HOOLE BAPTIST CHURCH

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Page 4	Independent Examiner's Report to the Trustees
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HOOLE BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1131495

START OF FINANCIAL YEAR 1st April 2022

END OF FINANCIAL YEAR 31st March 2023

TRUSTEES AT 31ST MARCH 2023

Rev. A. Glover (Church/Team Leader)
Mr. E Green (Associate Leader)
Mr. S Knott (Church Treasurer)
Mrs R. Ludgate (Church Secretary/Administrator)
Mr A. Elphinston
Mrs S. Glover
Ms. J. Hewlett
Ms. W. Briscoe
Ms. P. Miller

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Constitution adopted 20 May 2009

OBJECTS

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

REGISTERED ADDRESS

Hoole Baptist Church
Westminster Road
Hoole
Chester
CH2 3AU

PRINCIPAL BANKERS

Barclays Bank Plc
1 Church Place
London
E14 5HP

INDEPENDENT EXAMINER

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hoole Baptist Church on the accounts for the year ended 31st March 2023 set out on pages 8 to 23.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a fellow member of the Association of Charity Independent Examiners. My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

(a) to keep accounting records in accordance with section 130 of the Charities Act; and

(b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

J Irvinesmith FCIE



Date: 13th December 2023

HOOLE BAPTIST CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

Structure, Governance and Management

Church/Team Leader:	Rev. A. Glover
Trustees:	Mr. A. Elphinston
	Rev. A. Glover
	Mrs. S. Glover
	Rev. E. Green (Associate Leader)
	Mrs. J. Hewlett
	Mr. S. Knott (Church Treasurer to 06.02.23)
	Mrs. R. Ludgate (Church Secretary/Administrator)
	Mrs. P. Miller

The Trustees met monthly as the Leadership Team of the Church over the past twelve months

Objectives

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

Activities and Achievements

Membership remains steady at 115 at the year end, one Member having died during the period and two having moved away – all much missed. Some new people have started attending Sunday gatherings on a regular basis and we are hopeful that some may be added to the membership in due course. There were 4 baptisms during this year.

We continue to develop missional communities in the Church within a framework of an intentional discipleship culture. **This is reflected in our mission statement: helping people to love, trust and follow Jesus.** We also continue to use the language of 'Gathered and Scattered' to reflect the focus on creating a strong resource centre to act as a mission base from which Church Members can go out to live their lives as Christians in their homes, communities and workplaces. The ministry areas of the Church reflect that focus and prioritise our vision to bring healing, wholeness and freedom to broken lives and communities as we expect great things from God and attempt great things with God.

Reinforcing the discipleship ethos, we have re-introduced Intentional Place of Discipleship groups (IPODs) for those in ministry in a variety of activities across the Church to provide accountability and encouragement.

The safeguarding and protection of our children and other vulnerable persons is paramount and, in October our Policy and Procedures for Safeguarding Children and Young People and "at risk" adults were reviewed and affirmed.

On two Sundays per month, 1st and 3rd, as part of our monthly rhythm, we continue to gather at Hoole Primary School, a venue which is working well for us at present. On the 2nd Sunday we run Messy Church in the morning and, later in the day, an Encounter Evening, both in our own building, Hoole Lighthouse Centre. Three of our Missional Communities also gather on this Sunday as well as a small group focused on Contemplative Prayer. On the 4th Sunday we have no central gathering; instead, all seven of our Missional Communities gather in various locations around the city of Chester.

Our Youth and Children's work continued throughout the year as we continue to invest in this area of ministry with staff and volunteer involvement. Through eight different groups we connect with over 150 children aged between 0 and 18 yrs. each week. Within these we are building some stronger links to whole families and supporting them during this difficult time due to the cost-of-living crisis. Links with local schools, both primary and secondary, has developed as we have been involved in some aspects of ministry in these schools through various members of our staff team and with some members serving as governors in schools.

In June 2022 we held "The Big Weekend" – this was a residential weekend with over 120 adults and children drawn from HBC and three other churches that we have relationship and partnership with, expressed as "Kingdom Alliances". With a guest speaker for the adults, Lynn Swart, and guest leaders for our children and youth, this was a very enjoyable and significant weekend for the church.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Activities and Achievements

Mission partners

Local

We work in partnership across Chester to support other Christian ministries too and a large number of our members serve as volunteers in these projects. We identify the following as local Partners in Mission: Chester Schools' Christian Work, Crossway FC, Link Up, The Light College and Collective and West Cheshire Foodbank. National We have supported the following projects and people as our national Partners in Mission: Who Let The Dads Out?, Russ and Lesley Howell, Baptist Union of Great Britain, North Western Baptist Association (NWBA), Fresh Streams, Evangelical Alliance and New Wine.

Global

Our mission includes a global vision and we support a number of families and individuals working overseas. One of the principles for our financial support of our overseas partners is that they need to be fully released to focus on the mission work they do and not require another job to earn money. We recognise this by seeking to give approximately ten per cent of our income for overseas work. We identify the following people as our global Partners in Mission: Alan and Lorna Sears, the Waugh Family, Bea Duffett. We also support 3 organisations Open Doors UK, Operation Promise and Kakina Freedom Ministry.

We continue to encourage and support Church members who are considering short or longer term trips to work overseas.

Some opportunities for development and growth continue:

- The partnership with the former "The Storehouse Church" now re-named "Overflow Church" (registered charity no: 1088755) meeting in Winsford, Cheshire continues under the leadership of a seconded HBC Associate Leader. We share resources and meet together several times per year.
- The previously reported potential acquisition of a redundant local church building, delayed for various reasons, is now going ahead. A price was agreed, a further Gift Day held which raised the balance of the funds required and completion of the purchase is expected soon. Fortunately, during the pandemic and beyond we have had access to the building to operate Crossroads Community Hub (a food bank and café) as reported last year. This arm of HBC's work is now part of a Community Interest Company (CC Hub C.I.C; Company No: 14114550) set up under the management of HBC trustees and members with a vision for "a Chester community in which no one experiences hunger or social isolation". In June, we appointed Abi Lycett as the project Coordinator for the activities of the CC Hub. We are now open for 2 sessions a week where individuals and families can come to the Meeting Place Café and collect food from our food store. On a Monday, we pack and deliver food parcels. Working in partnership with West Cheshire Foodbank, over the year we have distributed over 1500 food parcels.
- A partnership is developing with a small fellowship known as "Zac's Kingdom Community", Northwich as they transition to an independent Baptist Church. Support is being given by the HBC leadership and they join with us for worship occasionally.
- In the autumn, we were approached to take on a Minister-in Training for at least one year with effect from December. Katharine McPhail, from Hillcliffe Baptist Church, Warrington, is in her first year of training and studying at St. Hild, Sheffield. With partial financial support from the North Western Baptist Association, the Church agreed to this and Katharine is rapidly becoming an asset. As well as preaching, she is supporting and developing our community activities. A Support Group (of four) including two HBC Members has been set up to act as a link between college and the two churches and also to prayerfully encourage her.

We remain extremely thankful to all the members of our congregation who are actively involved in the life and ministry of our church and continue to generously give financially support for all we do. We praise and thank God for His faithfulness and goodness expressed to us over these past 12 months.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Financial Review

In 2022/23 we recorded a surplus of income over expenditure of £16,298 (2021/22: surplus of £15,210).

Total reserves at 31st March 2023 were £237,265 of which £3,149 were restricted funds , £143,879 were designated funds and £90,237 were unrestricted funds (of which £84,000 are represented by tangible fixed assets and £6,237 by net current assets).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on:

Signed on their behalf by Trustee:

Printed Name:

20th November 2023
A J E
ANDREW ELPHINSTON

HOOLE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
INCOME FROM:						
Donations & Legacies	3a	156,701	55,897	22,231	234,829	209,636
Charitable Activities	3b	53,697	400	5,262	59,359	38,572
Activities for Generating Funds	3c	4,044	-	194	4,238	1,138
Investment Income	3d	156	-	-	156	13
Other Incoming Resources	3e	-	-	-	-	100
TOTAL INCOME		214,598	56,297	27,687	298,582	249,459
EXPENDITURE ON:						
Costs of Charitable Activities	4a	228,288	7,570	43,650	279,508	231,592
Governance Costs	4b	2,776	-	-	2,776	2,657
TOTAL EXPENDITURE		231,064	7,570	43,650	282,284	234,249
NET INCOME/(EXPENDITURE)		(16,466)	48,727	(15,963)	16,298	15,210
Transfers Between Funds		8,280	2,934	(11,214)	-	-
NET MOVEMENT IN FUNDS		(8,186)	51,661	(27,177)	16,298	15,210
Reconciliation of Funds:						
Total Funds Brought Forward		98,423	92,218	30,326	220,967	205,757
TOTAL FUNDS CARRIED FORWARD		90,237	143,879	3,149	237,265	220,967

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 23 form part of these financial statements.

HOOLE BAPTIST CHURCH

**BALANCE SHEET
AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets						
Tangible Assets	2	84,000	179	-	84,179	84,975
Current Assets						
Debtors & Prepayments	9	11,605	-	-	11,605	2,040
Cash at Bank and in Hand	8	(4,139)	143,700	3,149	142,710	135,242
Total Current Assets		7,466	143,700	3,149	154,315	137,282
Creditors: due within one year	10	1,229	-	-	1,229	1,289
NET CURRENT ASSETS		6,237	143,700	3,149	153,086	135,992
TOTAL ASSETS less current liabilities		6,237	143,700	3,149	153,086	135,992
Long Term Liabilities	11	-	-	-	-	-
NET ASSETS		90,237	143,879	3,149	237,265	220,967
Funds of the Charity						
General Funds		90,237	-	-	90,237	98,423
Designated Funds	5	-	143,879	-	143,879	92,218
Restricted Funds	6	-	-	3,149	3,149	30,326
		90,237	143,879	3,149	237,265	220,967

Approved by the Trustees on:

20th November 2023

Signed on their behalf by Trustee:



Printed Name:

ANDREW ELPHINSTONE

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

The charity has opted to prepare its accounts using natural categories.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

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.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

INCOME

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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)

Donated Goods

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.

Government Grants

The charity has not received government grants in the reporting period.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES (Continued)

INCOME

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.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

EXPENDITURE

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Governance Costs

Governance costs are those support costs which relate to public accountability of the charity and its compliance with regulation and good practice.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Taxation

The charity is exempt from tax on its charitable activities.

Pensions

The charity operates a government backed defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year, and contributions to a private pension scheme on behalf of one employee that opted out of the government scheme.

Deferred income

No material item of deferred income has been included in the accounts.

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.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Sound Equipment	25%
Computers and Equipment	33%
Motor Vehicles	25%
Freehold Property	No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Computer Equipment £	Designated Computer Equipment £	General Sound Equipment £	Designated Sound Equipment	Sub- Total £
Cost	01-Apr-22	84,000	18,849	6,259	192	4,301	113,601
Additions		-	-	-	-	-	-
Cost at	31-Mar-23	84,000	18,849	6,259	192	4,301	113,601
Depreciation	01-Apr-22	-	18,849	6,259	192	3,326	28,626
Charge		-	-	-	-	796	796
Depreciation at	31-Mar-23	-	18,849	6,259	192	4,122	29,422
Net Book Value	31-Mar-23	84,000	-	-	-	179	84,179
Net Book Value	31-Mar-22	84,000	-	-	-	975	84,975

		Motor Vehicles £	TOTAL £
Cost	01-Apr-22	-	113,601
Additions		-	-
Cost at	31-Mar-23	-	113,601
Depreciation	01-Apr-22	-	28,626
Charge		-	796
Depreciation at	31-Mar-23	-	29,422
Net Book Value	31-Mar-23	-	84,179
Net Book Value	31-Mar-22	-	84,975

Church Premises are held at deemed cost of £84,000 which is the historical cost of the property.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2023: None

31st March 2022: None

Church Premises

The church premises are held at cost value because reliable cost information is not available, and the Trustees are of the opinion that revaluation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts. The 2023 insurance value of premises is £1,200,952.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2022/23 £	TOTAL 2021/22 £
a) Donations & Legacies					
Gifts & Donations	122,365	44,078	6,019	172,462	123,585
Gift Aid Tax Refund	23,265	9,607	737	33,609	21,429
Gifted Asset	-	-	-	-	-
Grants Received	11,071	2,212	15,475	28,758	64,622
	156,701	55,897	22,231	234,829	209,636
b) Charitable Activities					
Activities & Events	2,108	400	-	2,508	1,893
Salaries Contribution	42,192	-	-	42,192	35,699
Specific Purposes	9,397	-	5,262	14,659	980
	53,697	400	5,262	59,359	38,572
c) Activities for Generating Funds					
Rental Income	4,044	-	194	4,238	1,138
	4,044	-	194	4,238	1,138
d) Investment Income					
Interest Received	156	-	-	156	13
	156	-	-	156	13
e) Other Incoming Resources					
Sundry Income	-	-	-	-	100
	-	-	-	-	100

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2023**

4. EXPENDITURE

		Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2022/23	TOTAL 2021/22
	Note	£	£	£	£	£
a) Costs of Charitable Activities						
Activities & Events		2,326	250	31	2,607	1,923
Annual Maintenance & Servicing		767	-	-	767	983
Building Repairs & Maintenance		1,432	432	-	1,864	5,158
Children's Work		147	59	1,988	2,194	571
Community Grants Payable		-	-	32,904	32,904	6,880
Computer Licences & Support		4,473	1,734	-	6,207	2,885
Depreciation Expense		-	796	-	796	1,024
Discipleship Expenses		1,280	1,750	-	3,030	1,243
Gifts & Donations		239	774	-	1,013	2,006
Licences & Subscriptions		2,561	-	23	2,584	1,936
Manse Rental Agreement		8,544	-	-	8,544	8,544
Mission Grants Payable	4a.i)	16,540	950	-	17,490	12,000
Mission Partnership		1,740	-	-	1,740	9,440
Office Costs		577	-	-	577	439
Office Equipment Expensed		-	-	15	15	154
PA Systems		-	-	-	-	95
Payroll Fees		1,040	-	-	1,040	1,072
Photocopier Costs		377	-	-	377	351
Prayer & Worship		169	-	499	668	137
Premises Hire		1,047	825	413	2,285	3,635
Refreshment Expenses		598	-	51	649	311
Safeguarding Costs		378	-	-	378	5
Salaries & Wages	12	163,230	-	-	163,230	147,352
Specific Purposes		10,544	-	286	10,830	5,244
Students		70	-	-	70	130
Sunday Gathering		983	-	-	983	2,675
Sundry Expenses		134	-	249	383	899
Telephone Costs		1,551	-	434	1,985	1,828
Training Costs		1,799	-	-	1,799	1,294
Travel & Subsistence		392	-	159	551	541
Utility Costs		4,578	-	-	4,578	4,661
Youth Work		772	-	6,598	7,370	6,176
		228,288	7,570	43,650	279,508	231,592

b) Governance Costs

Insurance Costs	1,624	-	-	1,624	1,523
Independent Examiner's Fee	1,152	-	-	1,152	1,134
	2,776	-	-	2,776	2,657

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2023**

4a.i) GRANTMAKING

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

	Grants to institutions £	Grants to individuals £	2022/23 £	2021/22 £
OMF International (A&L Sears)	3,600	-	3,600	3,600
Frontiers (B&L Waugh)	4,200	-	4,200	4,200
Russ and Lesley Howell	-	2,280	2,280	2,040
BMS World Mission	1,000	-	1,000	-
Open Doors	1,000	-	1,000	-
The Light Project Trust	1,080	-	1,080	1,080
Chester Schools Christian Work Trust	1,080	-	1,080	1,080
Operation Promises (through A Glover)	1,000	-	1,000	-
BMS Home Mission	500	-	500	-
Care for the Family	300	-	300	-
Good News Foundation (through A Glover)	500	-	500	-
Beatrice Duffet (through A Glover)	-	500	500	-
Abi Lycett (Short Term Mission Fund)	-	350	350	-
Paul Wilcox (Short Term Mission Fund)	-	100	100	-
Total	14,260	3,230	17,490	12,000

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
Building Fund	549	-	-	(466)	83
Computer Fund	3,009	-	(2,530)	66	545
D'Biz Fund	119	-	-	-	119
Mission Fund	5	-	-	-	5
Mission (short term) Fund	2,429	-	(1,900)	600	1,129
Mission (long term) Fund	6,700	-	(1,000)	1,800	7,500
Messy Church	26	-	-	-	26
Missional Communities Fund	885	-	(884)	-	1
MiT Placement Fund	-	2,212	-	(1,667)	545
Release Fund	759	105	(574)	-	290
Resource Centre Fund	74,123	53,580	-	2,200	129,903
Reimagine Fund	2,305	-	(432)	400	2,273
Sozo Fund	355	-	-	-	355
Storehouse	(1)	-	-	1	-
Trackers and Colts Fund	546	-	-	-	546
Who Let The Dads Out	409	400	(250)	-	559
	92,218	56,297	(7,570)	2,934	143,879

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. DESIGNATED FUNDS (Continued)

The 2022/23 transfers between funds represent:

	£	
Building Fund	(466)	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices (2022/23 hall maintenance and roof repairs)
Computer Fund	66	For any unbudgeted computer equipment purchased due to damages or essential upgrades. Includes emergency server replacement (2022/23 migration to cloud)
Mission (short term) Fund	600	For transfers to Hoole Baptist Church short term mission partners.
Mission (long term) Fund	1,800	For transfers to Hoole Baptist Church long term mission partners.
MiT Placement Fund	(1,667)	Training stipend for Minister in Training
Resource Centre Fund	2,200	For the future purchase of a new building
Reimagine Fund	400	For the new logo/sign changes
Storehouse	1	To clear small balance
	<u>2,934</u>	

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21	Opening Balance Adj. 01-Apr-21	Income	Expenditure	Transfers	Balance 31-Mar-22
	£		£	£	£	£
Building Fund	2,267	-	-	(3,468)	1,750	549
Computer Fund	2,281	-	-	(1,072)	1,800	3,009
D'Biz Fund	340	-	653	(874)	-	119
Mission Fund	5	-	-	-	-	5
Mission (short term) Fund	2,629	-	-	(800)	600	2,429
Mission (long term) Fund	5,650	-	-	(750)	1,800	6,700
Messy Church	26	-	-	-	-	26
Missional Communities Fund	-	9,174	10,154	(499)	(17,944)	885
Release Fund	1,219	-	135	(768)	173	759
Resource Centre Fund	71,683	-	200	-	2,240	74,123
Reimagine Fund	3,000	-	40	(695)	(40)	2,305
Sozo Fund	355	-	-	-	-	355
Storehouse	4,099	-	16,299	-	(20,399)	(1)
Trackers and Colts Fund	399	-	896	(749)	-	546
Who Let The Dads Out	394	-	244	(229)	-	409
	<u>94,347</u>	<u>9,174</u>	<u>28,621</u>	<u>(9,904)</u>	<u>(30,020)</u>	<u>92,218</u>

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

5. DESIGNATED FUNDS

Designated Fund descriptions:

Building Fund is money set aside to build up a reserve for building maintenance costs.

Computer Fund is money set aside to build up a reserve for replacing computer equipment.

D'Biz Fund is income and expenditure for D'Biz youth club including activities under Trackers.

Mission Fund is money set aside to help people get involved in mission.

Mission ST fund money set aside to help people involved in short term mission including local missions organisations.

Mission LT fund money set aside to help people involved in long term mission.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Missional Communities Fund was set up on 02.06.17 to receive a grant from the Baptist Insurance for missional communities. Once the initial grant was spent, a new designated fund was ringfenced by the Trustees for this purpose.

Minister in Training Placement fund was set up March 2023 to receive grant from North Western Baptist Association for the stipend for Katharine McPhail who is training with us.

Release Fund is money set aside to give as gifts e.g. to enable someone to attend an event or to help in difficult times.

Resource Centre Fund (formerly known as Mortgage Fund) is money set aside for developing a new resource centre following repayment of our mortgage loan in December 2015.

The Reimagine/I61 Fund is money set aside for expenditure related to new logo/sign changes etc

Sozo Fund is for donations given relating to HBC Sozo Ministry

Winsford Mission Base/Storehouse – is to receive a salary for Paul Stevens and a £10,000 grant from Baptist Ins Co. It was closed at the end of March 2022.

Trackers and Colts Fund is income and expenditure for the Trackers primary age club and Crossway Colts junior football club.

Who Let The Dads Out is income and expenditure for the Who Let the Dads Out dads and toddlers group.

The Designated funds are represented by the Charity's cash reserves and fixed assets and are to be expended as detailed above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2023**

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-22 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-23 £
CWaC (Youth)	(32)	-	-	32	-
Crossroads	26,521	18,860	(33,638)	(11,743)	-
Healing Rooms Fund	240	160	(23)	(100)	277
Messy Church	206	-	-	-	206
Renew	806	-	(530)	-	276
Shout Fund	637	1,630	(2,166)	-	101
Streetworx	1,941	-	-	-	1,941
Worship PA Fund	(277)	-	-	277	-
Youth Alpha Fund	284	7,037	(7,293)	320	348
	30,326	27,687	(43,650)	(11,214)	3,149

The 2023/22 transfers between funds represent:

	£	
Crossroads Fund	(14,734)	Transfer of management costs and salary for A.Lycett
Crossroads Fund	2,991	From general funds to replenish shortfall
CWaC (Youth)	32	From general funds to replenish shortfall
Healing Rooms Fund	(100)	Transfer D Jones deposit to HBC
Worship PA Fund	277	From general funds to replenish shortfall
Youth Alpha Fund	320	Youth Leader costs
	<u>(11,214)</u>	

The Trustees confirm that all transfers out of restricted funds have been agreed with the donors.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-21 £	Opening Balance Adj. 01-Apr-21	Income £	Expenditure £	Transfers Out £	Balance 31-Mar-22 £
CWaC (Youth)	(32)	-	-	-	-	(32)
Crossroads	4,533	-	44,796	(8,062)	(14,746)	26,521
Healing Rooms Fund	240	-	-	-	-	240
Missional Communities Fund	9,174	(9,174)	-	-	-	-
Messy Church	2,147	-	-	-	-	206
Renew	1,500	-	-	(694)	-	806
Shout Fund	554	-	450	(367)	-	637
Streetworx	1,941	-	-	-	-	1,941
Worship PA Fund	(277)	-	-	-	-	(277)
Youth Alpha Fund	180	-	4,670	(4,511)	(55)	284
	19,960	(9,174)	49,916	(13,634)	(14,801)	30,326

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

6. RESTRICTED FUNDS

Restricted Fund Descriptions:

CWaC (Youth Work) fund is money given by local councillors and other organisations for our youth work.

Crossroads fund relates to the income and expenditure of a new project launched in April 2020 to provide relief food parcels for those indirectly affected by government lockdowns and restrictions

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Renew fund launched in April 2020 relates to income and expenditure for a new initiative as a weekly wellbeing space open to the local community.

Shout Fund is money given by another church charity for a joint youth venture.

Streetworx Fund relates to income and expenditure for the Streetworx youth project which runs panna cage football sessions in conjunction with the local police.

Worship PA is a fund set up for a donation given specifically for the purchase of a new keyboard.

Youth Alpha is a fund set up for donations to be used specifically for activities for Youth Alpha.

The Restricted funds are represented by the Charity's cash reserves and are to be expended as specified above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Fixed Assets	84,000	179	-	84,179	84,975
Net Current Assets	6,237	143,700	3,149	153,086	135,992
			-		
	90,237	143,879	3,149	237,265	220,967

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank & in Hand	(4,139)	143,700	3,149	142,710	112,381
	(4,139)	143,700	3,149	142,710	112,381

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Gift Aid Tax Recoverable	11,605	-	-	11,605	8,630
	11,605	-	-	11,605	8,630

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
Independent Examiner's Fee	1,152	-	-	1,152	1,098
Pension Contributions	77	-	-	77	155
	1,229	-	-	1,229	1,253

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

12. STAFF COSTS AND NUMBERS

	TOTAL 2022/23 £	TOTAL 2021/22 £
Gross Wages & Salaries	152,856	146,260
Employer's National Insurance Costs	10,723	8,326
Employer's Allowance	(5,000)	(4,000)
SMP Recovered	-	(6,212)
Pension Contributions	4,651	2,823
Pension Contributions (backdated)	-	155
	163,230	147,352

Actual number of employees who were engaged in each of the following activities:

	TOTAL 2022/23	TOTAL 2021/22
Charitable Activities	3	7
Support	2	1
Management	4	4
	9	12

Employee numbers represent:

At 31st March 2023: 3 full time and 6 part time staff members

At 31st March 2022: 3 full time and 9 part time staff members

The church offers a government backed stakeholder pension scheme to those eligible employees who wish to contribute. From 1st April 2017 employer contributions are paid with the exception of one full time member of staff who opted out of the scheme. The church pays employer contributions into a private pension scheme on behalf of the one employee that opted out of the NEST scheme. The total employer pension contributions paid for 2022/23 was £4,651 (2021/22: £2,823).

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2021/22:None).

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

PAYMENTS TO RELATED PARTIES

The custodian trustee of the church is the North Western Baptist Association which is a registered charity (number: 247503). The church is a member of the Baptist Union of Great Britain (reg. charity no. 1125912) and serves as the administrative hub for Fresh Streams (reg. charity no. 280032).

No payments were made to the custodian trustees or any persons/organisations connected with them during this financial period. No material transaction took place between the charity and the custodian trustee or any person/organisation connected with them (2021/22: None).

Hoole Baptist Church received a gift of £14,500 towards salary costs, and £3,250 towards use of office space from Fresh Streams Network Ltd (registered charity number 280032). Trustee A Glover is also a Trustee of Fresh Streams Network Ltd.

Hoole Baptist Church received a gift of £6,360 towards salary costs from Link Up West Cheshire (registered charity number 1158678). Hoole Baptist Church also gave a local mission gift of £660 to Link Up West Cheshire. Trustees A and S Glover are also Trustees of Link Up West Cheshire.

Hoole Baptist gave a local mission gift of £1,080 to The Light Project (registered charity number 1084941). Trustee A Glover is also a Trustee of The Light Project.

Hoole Baptist gave a local mission gift of £1,080 to Chester Schools Christian Work Trust (registered charity number 1041454). Trustee S Glover is also a Trustee of Chester Schools Christian Work Trust.

PAYMENTS TO TRUSTEES

During the financial year Trustee Mr A. Glover received £26,634 (2021/22: £25,320) in gross salary related payments for ministerial services supplied to the Charity in furthering the Charity's objects. Trustee Mr A Glover and Trustee Mrs S Glover also received £8,544 (2021/22: £8,544) for use of their home under an HMRC approved rental agreement in furtherance of the Charity's objects.

During the financial year Trustee Mr E. Green received £25,480 (2021/22: £24,500) in gross salary related payments in his capacity as Associate Leader in furthering the Charity's objects.

Trustee Mr S. Knott did not receive any payments for self employed work in 2022/23 (In 2021/22 Trustee S. Knott was paid £990 as a self employed person for his work as interim financial assistant due to sickness absence of the Finance Assistant F. Ralph).

The above payments are permitted as per clause 20 of the charity's governing document.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

DONATIONS FROM TRUSTEES

Four Trustees donated an aggregate amount of £17,960 to the charity during the financial year (2021/22: Four Trustees donated an aggregate amount of £14,440). There were no conditions attached to these donations.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

HOOLE BAPTIST CHURCH CHESTER

England & Wales - Charity number 1131495

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**



**HOOLE BAPTIST
CHURCH**

CHARITY REGISTRATION No: 1131495

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HOOLE BAPTIST CHURCH

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HOOLE BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1131495

START OF FINANCIAL YEAR 1st April 2021

END OF FINANCIAL YEAR 31st March 2022

TRUSTEES AT 31ST MARCH 2022

Rev. A. Glover (Church/Team Leader)
Mr. E Green (Associate Leader)
Mr. S Knott (Church Treasurer)
Mrs R. Ludgate (Church Secretary/Administrator)
Mr A. Elphinston
Mrs S. Glover
Ms. J. Hewlett (w.e.f. 15th July 2021)
Ms. W. Briscoe (w.e.f. 15th July 2021)
Ms. P. Miller (w.e.f. 15th July 2021)

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Constitution adopted 20 May 2009

OBJECTS

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

REGISTERED ADDRESS

Hoole Baptist Church
Westminster Road
Hoole
Chester
CH2 3AU

PRINCIPAL BANKERS

Barclays Bank Plc
1 Church Place
London
E14 5HP

INDEPENDENT EXAMINER

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hoole Baptist Church on the accounts for the year ended 31st March 2022 set out on pages 7 to 22.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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

have not been met; or

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

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

J Irvinesmith FCIE

Date: 9th January 2023

HOOLE BAPTIST CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management

Church/Team Leader:	Rev. A. Glover
Trustees:	Mr. A. Elphinston
	Rev. A. Glover
	Mrs. S. Glover
	Mr. E. Green (Associate Leader)
	Mr. S. Knott (Church Treasurer)
	Ms. J. Hewlett (w.e.f. 15th July 2021)
	Ms. W. Briscoe (w.e.f. 15th July 2021)
	Ms. P. Miller (w.e.f. 15th July 2021)
	Mrs. R. Ludgate (Church Secretary/Administrator)

Review of Activities

With the continuing restrictions relating to the ongoing pandemic, the Trustees, as the Leadership Team of the Church, continued to meet monthly by online means until July, thereafter the Team returned to in person meetings.

With two deaths, two moving away and a review of some lapsed Members, plus some new people joining, the membership numbers totalled 118 at the year end.

In-person Church Members' Meetings (now re-named Church Family Gatherings) resumed in October but with the added option of online attendance for those who remained cautious. Decisions made previously in consultation with Members, but at arms' length, were ratified.

The 12 months from April 2021 to March 2022 continued to be very challenging to navigate as the impact of the pandemic continued into its 2nd year. In light of this the work that we had begun under the name of Crossroads Community Hub continued and developed under the leadership of a Project Coordinator and working in partnership with local organisations and churches. We supported over 2500 adults and children by packing and delivering over 1,900 emergency food parcels.

Our Youth and Children's work began in person from July, and we managed to reconnect and connect with over 100 children aged between 5 and 18 yrs each week over these 6 months. During the 6 months, we supported many who had struggled during the times of lock down and had become isolated and anxious. We also undertook some Safeguarding Training for our staff and volunteers.

The framework of Missional Communities continued to support the congregation during the times of local down and restricted gatherings and were well placed to initiate small outdoor and then indoor gatherings for these communities as we moved through the 12 months, we are very grateful to the 7 Missional Communities and their Core Leadership Teams for all they did over this period of time.

We are thankful to God and to the members of our congregation that over the past 12 months our income via donations has remained at the same levels as pre COVID 19, coupled with this due to restrictions on church activities our budgeted expenditure was reduced.

Financial Review

In 2021/22 we recorded a surplus of income over expenditure of £15,210 (2020/21: surplus of £22,954).

Total reserves at 31st March 2022 were £220,967 of which £30,326 were restricted funds, £92,218 were designated funds and £98,423 were unrestricted funds (of which £84,000 are represented by tangible fixed assets and £14,423 by net current assets).

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on 5th December 2022

Signed on their behalf by Trustee, S Knott

Printed Name: Mr. S Knott

HOOLE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
INCOME FROM:						
Donations & Legacies	3a	149,190	10,529	49,916	209,635	198,512
Charitable Activities	3b	20,480	18,092	-	38,572	36,686
Activities for Generating Funds	3c	1,138	-	-	1,138	702
Investment Income	3d	13	-	-	13	60
Other Incoming Resources	3e	100	-	-	100	57
TOTAL INCOME		170,922	28,621	49,916	249,459	236,017
EXPENDITURE ON:						
Costs of Charitable Activities	4a	208,102	9,904	13,586	231,592	210,622
Governance Costs	4b	2,609	-	48	2,657	2,441
TOTAL EXPENDITURE		210,711	9,904	13,634	234,249	213,063
NET INCOME/(EXPENDITURE)		(39,789)	18,717	36,282	15,210	22,954
Transfers Between Funds		44,821	(30,020)	(14,801)	-	-
Total Funds Brought Forward		93,391	94,347	18,019	205,757	182,803
Opening Balance Adjustment	17	-	9,174	(9,174)	-	-
TOTAL FUNDS CARRIED FORWARD		98,423	92,218	30,326	220,967	205,757

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 22 form part of these financial statements.

HOOLE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST MARCH 2022

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets						
Tangible Assets	2	84,000	975	-	84,975	85,999
Current Assets						
Debtors & Prepayments	9	2,040	-	-	2,040	8,630
Cash at Bank and in Hand	8	13,673	91,243	30,326	135,242	112,381
Total Current Assets		15,712	91,243	30,326	137,281	121,011
Creditors: due within one year	10	1,289	-	-	1,289	1,253
NET CURRENT ASSETS		14,423	91,243	30,326	135,992	119,758
TOTAL ASSETS less current liabilities		14,423	91,243	30,326	135,992	119,758
Long Term Liabilities	11	-	-	-	-	-
NET ASSETS		98,423	92,218	30,326	220,967	205,757
Funds of the Charity						
General Funds		98,423	-	-	98,423	93,391
Designated Funds	5	-	92,218	-	92,218	94,347
Restricted Funds	6	-	-	30,326	30,326	18,019
		98,423	92,218	30,326	220,967	205,757

Approved by the Trustees on 5th December 2022

Signed on their behalf by Trustee S Knott on 18th December 2022

Printed Name: Mr. S Knott

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

On 2nd June 2017 a grant of £10,000 was received from the Baptist Insurance Co to be used for Missional Communities salary costs. The grant was allocated as a restricted fund and all subsequent income and expenditure has been reflected against this fund. It has become apparent in this financial year, that once the initial grant of £10,000 had been spent, all future income and expenditure should have been reflected as a designated fund called Missional Communities, which was ringfenced for that purpose by the Trustees.

The effect of this, is that restricted funds were overstated and designated funds understated as at 31st March 2021 as follows:

	31-Mar-21
Restricted funds as originally stated	18,019
Restricted funds as restated	<u>8,845</u>
Restricted Funds were overstated by	<u><u>9,174</u></u>
	31-Mar-21
Designated funds as originally stated	94,347
Designated funds as restated	<u>103,521</u>
Designated Funds were understated by	<u><u>(9,174)</u></u>

An opening balance adjustment of £9,174 has been entered to correct the fund position.

No other material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (Continued)

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 FRS 102 SORP).

Government Grants

The charity has not received government grants in the reporting period.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Taxation

The charity is exempt from tax on its charitable activities.

Redundancy payments

The charity made no redundancy payments during the period.

Pensions

The charity operates a government backed defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Sound Equipment	25%
Computers and Equipment	33%

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Computer Equipment £	Designated Computer Equipment £	General Sound Equipment £	Designated Sound Equipment	Total £
Cost	01-Apr-21	84,000	18,849	6,259	192	4,301	113,601
Additions		-	-	-	-	-	-
Cost at	31-Mar-22	84,000	18,849	6,259	192	4,301	113,601
Depreciation	01-Apr-21	-	18,849	6,259	192	2,302	27,602
Charge		-	-	-	-	1,024	1,024
Depreciation at	31-Mar-22	-	18,849	6,259	192	3,326	28,626
Net Book Value	31-Mar-22	84,000	-	-	-	975	84,975
Net Book Value	31-Mar-21	84,000	-	-	-	1,999	85,999

Church Premises are held at deemed cost of £84,000 which is the historical cost of the property.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2022: None

31st March 2021: None

Church Premises

The church premises are held at cost value because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts. The 2022 insurance value of premises is £1,072,278.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

3. INCOME

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Donations & Legacies					
Gifts & Donations	115,370	375	7,840	123,585	138,297
Gift Aid Tax Refund	20,854	-	575	21,429	22,717
Grants Received	12,967	10,154	41,501	64,622	37,498
	149,190	10,529	49,916	209,635	198,512
b) Charitable Activities					
Activities & Events	100	1,793	-	1,893	1,325
Salaries Contribution	19,400	16,299	-	35,699	33,837
Specific Purposes	980	-	-	980	1,524
	20,480	18,092	-	38,572	36,686
c) Activities for Generating Funds					
Rental Income	1,138	-	-	1,138	702
	1,138	-	-	1,138	702
d) Investment Income					
Interest Received	13	-	-	13	60
	13	-	-	13	60
e) Other Incoming Resources					
Sundry Income	100	-	-	100	57
	100	-	-	100	57

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

4. EXPENDITURE

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/22 £	TOTAL 2020/21 £
a) Costs of Charitable Activities						
Activities & Events		-	1,853	70	1,923	1,473
Annual Maintenance & Servicing		983	-	-	983	991
Building Repairs & Maintenance		1,534	3,468	156	5,158	7,647
Children's Work		343	-	228	571	728
Community Grants Payable		-	-	6,880	6,880	12,436
Computer Licences & Support		2,837	48	-	2,885	6,464
Depreciation Expense		-	1,024	-	1,024	1,023
Discipleship Expenses		1,142	-	101	1,243	2,346
Gifts & Donations		1,107	900	-	2,007	7,811
Licences & Subscriptions		1,911	-	25	1,936	1,849
Manse Rental Agreement		8,544	-	-	8,544	8,544
Mission Grants Payable	4a.i)	12,000	-	-	12,000	16,100
Mission Partnership		8,390	1,050	-	9,440	1,985
Office Costs		439	-	-	439	1,311
Office Equipment Expensed		154	-	-	154	153
PA Systems		95	-	-	95	15
Payroll Fees		1,072	-	-	1,072	949
Photocopier Costs		351	-	-	351	451
Prayer & Worship		12	-	125	137	57
Premises Hire		2,997	499	139	3,635	300
Refreshment Expenses		311	-	-	311	58
Safeguarding Costs		5	-	-	5	-
Salaries & Wages	12	147,352	-	-	147,352	127,464
Specific Purposes		4,954	210	80	5,244	2,273
Students		130	-	-	130	-
Sunday Gathering		1,980	695	-	2,675	2,040
Sundry Expenses		211	-	688	899	106
Telephone Costs		1,357	-	471	1,828	1,020
Training Costs		1,295	-	-	1,295	622
Travel & Subsistence		429	-	112	541	81
Utility Costs		4,661	-	-	4,661	3,913
Youth Work		1,507	158	4,511	6,176	412
		208,102	9,904	13,586	231,592	210,622

b) Governance Costs

Insurance Costs		1,475	-	48	1,523	1,343
Independent Examiner's Fee		1,134	-	-	1,134	1,098
		2,609	-	48	2,657	2,441

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2022**

4a.i) GRANTMAKING

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

	Grants to institutions £	Grants to individuals £	2021/22 £	2020/21 £
OMF International (A&L Sears)	3,600	-	3,600	3,600
Frontiers (B&L Waugh)	4,200	-	4,200	4,200
Russ and Lesley Howell	-	2,040	2,040	2,040
Bethan Uitterdijk (YWAM)	-	-	-	1,000
Emma Shorey (nee Binder)	-	-	-	300
The Light Project Trust	1,080	-	1,080	1,080
Chester Schools Christian Work Trust	1,080	-	1,080	1,080
A Jones (Uganda trip)	-	-	-	1,200
Storehouse Church	-	-	-	300
Care for the Family	-	-	-	300
Dheeravath Sudha Rani	-	-	-	500
Zimbabwe Network of Churches (B.Fitzpatrick)	-	-	-	500
Total	9,960	2,040	12,000	16,100

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21	Opening Balance Adj. 01-Apr-21	Income	Expenditure	Transfers	Balance 31-Mar-22
	£		£	£	£	£
Building Fund	2,267	-	-	3,468	1,750	549
Computer Fund	2,281	-	-	1,072	1,800	3,009
D'Biz Fund	340	-	653	874	-	119
Mission Fund	5	-	-	-	-	5
Mission (short term) Fund	2,629	-	-	800	600	2,429
Mission (long term) Fund	5,650	-	-	750	1,800	6,700
Messy Church	26	-	-	-	-	26
Missional Communities Fund	-	9,174	10,154	499	(17,944)	885
Release Fund	1,219	-	135	768	173	759
Resource Centre Fund	71,683	-	200	-	2,240	74,123
Reimagine Fund	3,000	-	40	695	(40)	2,305
Sozo Fund	355	-	-	-	-	355
Storehouse	4,099	-	16,299	-	(20,399)	1
Trackers and Colts Fund	399	-	896	749	-	546
Who Let The Dads Out	394	-	244	229	-	409
Total	94,347	9,174	28,621	9,904	(30,020)	92,218

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. DESIGNATED FUNDS (Continued)

The 2022/21 transfers between funds represent:

	£	
Building Fund	1,750	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices.
Computer Fund	1,800	For any unbudgeted computer equipment purchased due to damages or essential upgrades. Includes emergency server replacement.
Mission (short term) Fund	600	For transfers to Hoole Baptist Church short term mission partners.
Mission (long term) Fund	1,800	For transfers to Hoole Baptist Church long term mission partners.
Release Fund	173	Transfer from Missional Communities Restricted Fund
Resource Centre Fund	2,240	For the future purchase of a new building
Reimagine Fund	(40)	Giving misallocated to this fund in error
Storehouse	(20,399)	Transfer of income specifically for the salary of Paul Stevens, Pastor of Storehouse Church, Winsford. This Fund was closed at the end of March 2022.
Missional Communities Fund	(9,971)	Transfer for the purpose of missional communities, in particular the salary of the current associate minister
Missional Communities Fund	(7,000)	End of year transfer from holding fund to general for general use
Missional Communities Fund	(1,000)	Leadership team request transfer to general for general use
Missional Communities Fund	(173)	Gift given to member of Blacon Missional community via Release Fund
Missional Communities Fund	200	Transfer from General Fund
	<u>(30,020)</u>	

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-20	Income	Expenditure	Expenditure or Fixed Assets	Transfers	Balance 31-Mar-21
	£	£	£	£	£	£
Building Fund	3,372	-	6,705	-	5,600	2,267
Computer Fund	5,793	-	3,512	-	-	2,281
D'Biz Fund	585	902	1,147	-	-	340
Mission Fund	5,434	-	-	-	(5,429)	5
Mission (short term) Fund	-	-	750	-	3,379	2,629
Mission (long term) Fund	-	-	-	-	5,650	5,650
Messy Church	26	-	-	-	-	26
Release Fund	432	1,124	3,337	-	3,000	1,219
Resource Centre Fund	66,946	220	-	-	4,517	71,683
Reimagine Fund	-	-	-	-	3,000	3,000
Sozo Fund	355	-	-	-	-	355
Storehouse	549	22,800	300	-	(18,950)	4,099
Trackers and Colts Fund	399	-	-	-	-	399
Who Let The Dads Out	297	423	326	-	-	394
	84,188	25,469	16,077	-	767	94,347

The 2021/20 transfers between funds represent:

	£	
Building Fund	5,600	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices.
Mission Fund	(5,429)	For transfers to Hoole Baptist Church mission partners.
Mission (short term) Fund	3,379	For transfers to Hoole Baptist Church short term mission partners.
Mission (long term) Fund	5,650	For transfers to Hoole Baptist Church long term mission partners.
Release Fund	3,000	For money given as gifts to help in difficult times.
Resource Centre Fund	4,517	For the future purchase of a new building
Reimagine Fund	3,000	For new logo/sign changes
Storehouse	(18,950)	Transfer of income specifically for the salary of Paul Stevens, Pastor of Storehouse Church, Winsford
	<u>767</u>	

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

5. DESIGNATED FUNDS

Designated Fund descriptions:

Building Fund is money set aside to build up a reserve for building maintenance costs.

Computer Fund is money set aside to build up a reserve for replacing computer equipment.

D'Biz Fund is income and expenditure for D'Biz youth club including activities under Trackers.

Events Fund is a fund set up for one off events held in our building, e.g. Sozo Conference.

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Mission Fund is money set aside to help people get involved in mission.

Mission ST fund money set aside to help people involved in short term mission including local missions organisations.

Mission LT fund money set aside to help people involved in long term mission.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Missional Communities Fund was set up on 02.06.17 to receive a grant from the Baptist Insurance for missional communities. Once the initial grant was spent, a new designated fund was ringfenced by the Trustees for this purpose.

Release Fund is money set aside to give as gifts e.g. to enable someone to attend an event or to help in difficult times.

Resource Centre Fund (formerly known as Mortgage Fund) is money set aside for developing a new resource centre following repayment of our mortgage loan in December 2015.

The Reimagine/I61 Fund is money set aside for expenditure related to new logo/sign changes etc

Sozo Fund is for donations given relating to HBC Sozo Ministry

Winsford Mission Base/Storehouse – is to receive a salary for Paul Stevens and a £10,000 grant from Baptist Ins Co. It was closed at the end of March 2022.

Trackers and Colts Fund is income and expenditure for the Trackers primary age club and Crossway Colts junior football club.

Who Let The Dads Out is income and expenditure for the Who Let the Dads Out dads and toddlers group.

The Designated funds are represented by the Charity's cash reserves and fixed assets and are to be expended as detailed above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-21 £	Opening Balance Adj. 01-Apr-21	Income £	Expenditure £	Transfers Out £	Balance 31-Mar-22 £
CWaC (Youth)	(32)	-	-	-	-	(32)
Crossroads	4,533	-	44,796	8,062	(14,746)	26,521
Healing Rooms Fund	240	-	-	-	-	240
Missional Communities Fund	9,174	(9,174)	-	-	-	-
Messy Church	206	-	-	-	-	206
Renew	1,500	-	-	694	-	806
Shout Fund	554	-	450	367	-	637
Shine	1,941	-	-	-	-	1,941
Worship PA Fund	(277)	-	-	-	-	(277)
Youth Alpha Fund	180	-	4,670	4,511	(55)	284
	18,019	(9,174)	49,916	13,634	(14,801)	30,326

The 2022/21 transfers between funds represent:

	£	
Crossroads Fund	(13,394)	Transfer of management costs and salary for E. Adams
Crossroads Fund	(1,100)	Transfer of management costs and salary for CC Hub Manager
Crossroads Fund	(48)	Transfer of Broadband costs
Crossroads Fund	(250)	Transfer of Additional Insurance costs
Crossroads Fund	46	Transfer from General Fund re closure of Winter Hardship Fund
Youth Alpha Fund	(55)	Transfer remaining balance from Youth Weekend Away to general funds. This fund is only used for tracking income and expenditure for Youth residential events.
	<u>(14,801)</u>	

All transfers out of restricted funds have been agreed with the donors.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
CAP Centre	-	-	-	-	-
CWaC (Youth)	281	-	313	-	(32)
Crossroads	-	21,754	12,436	(4,785)	4,533
Festival Church	-	-	-	-	-
Healing Rooms Fund	240	-	-	-	240
Missional Communities Fund	1,071	6,385	-	1,718	9,174
Messy Church	206	-	-	-	206
Renew	-	2,000	500	-	1,500
Shine	-	-	-	-	-
Shout Fund	353	600	399	-	554
Streetworx	1,941	-	-	-	1,941
Who Let The Dads Out 2	-	-	-	-	-
Worship PA Fund	(277)	-	-	-	(277)
Youth Alpha Fund	592	-	412	-	180
	4,407	30,739	14,060	(3,067)	18,019

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

6. RESTRICTED FUNDS

The 2021/20 transfers between funds represent:

	£	
Crossroads Fund	(4,785)	Transfer of management costs and salary for E. Adams
Missional Communities Fund	1,718	Transfer for the purpose of missional communities, in particular the salary of the current associate minister
	<u>(3,067)</u>	

All transfers out of restricted funds have been agreed with the donors.

Restricted Fund Descriptions:

CWaC (Youth Work) fund is money given by local councillors and other organisations for our youth work.

Crossroads fund relates to the income and expenditure of a new project launched in April 2020 to provide relief food parcels for those indirectly affected by government lockdowns and restrictions

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Renew fund launched in April 2020 relates to income and expenditure for a new initiative as a weekly wellbeing space open to the local community.

Shine Fund is money given by the Gibbs Trust for arts and creativity.

Shout Fund is money given by another church charity for a joint youth venture.

Streetworx Fund relates to income and expenditure for the Streetworx youth project which runs panna cage football sessions in conjunction with the local police.

Worship is a fund set up for a donation given specifically for the purchase of a new keyboard.

Youth Alpha is a fund set up for donations to be used specifically for activities for Youth Alpha.

The Restricted funds are represented by the Charity's cash reserves and are to be expended as specified above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Fixed Assets	84,000	975	-	84,975	85,999
Net Current Assets	14,423	91,243	30,326	135,992	119,758
			-		
	98,423	92,218	30,326	220,967	205,757

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Cash at Bank & in Hand	13,673	91,243	30,326	135,242	112,381
	13,673	91,243	30,326	135,242	112,381

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Gift Aid Tax Recoverable	2,040	-	-	2,040	8,630
	2,040	-	-	2,040	8,630

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
Independent Examiner's Fee	1,134	-	-	1,134	1,098
Pension Contributions	155	-	-	155	155
	1,289	-	-	1,289	1,253

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

12. STAFF COSTS AND NUMBERS

	TOTAL 2021/22 £	TOTAL 2020/21 £
Gross Wages & Salaries	137,188	121,073
Employer's National Insurance Costs	8,326	7,571
Employer's Allowance	(4,000)	(4,000)
SMP Recovered	(187)	-
Pension Contributions	6,025	2,820
	147,352	127,464

Actual number of employees who were engaged in each of the following activities:

	TOTAL 2021/22	TOTAL 2020/21
Charitable Activities	7	3
Support	1	1
Management	4	4
	12	8

Employee numbers represent:

At 31st March 2022: 3 full time and 9 part time staff members

At 31st March 2021: 3 full time and 5 part time staff members

The church offers a government backed stakeholder pension scheme to those eligible employees who wish to contribute. From 1st April 2017 employer contributions are paid with the exception of one full time member of staff who opted out of the scheme. The church pays employer contributions into a private pension scheme on behalf of the one employee that opted out of the NEST scheme. The total employer pension contributions paid for 2021/22 was £2,823 (2020/21: £2,820).

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2020/21:None).

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

PAYMENTS TO RELATED PARTIES

The custodian trustee of the church is the North Western Baptist Association which is a registered charity (number: 247503). The church is a member of the Baptist Union of Great Britain (reg. charity no. 1125912) and serves as the administrative hub for Fresh Streams (reg. charity no. 280032).

No payments were made to the custodian trustees or any persons/organisations connected with them during this financial period. No material transaction took place between the charity and the custodian trustee or any person/organisation connected with them (2020/21: None).

Hoole Baptist Church received a gift of £15,000 from Fresh Streams Network Ltd (registered charity number 280032). Trustee A Glover is also a Trustee of Fresh Streams Network Ltd.

Hoole Baptist Church received a gift of £5,649 (2020/21: £6,037) from Link Up West Cheshire (registered charity number 1158678). Hoole Baptist Church also gave a local mission gift of £660 to Link Up West Cheshire. Trustees A and S Glover are also Trustees of Link Up West Cheshire.

Hoole Baptist gave a local mission gift of £1,080 to The Light Project (registered charity number 1084941). Trustee A Glover is also a Trustee of The Light Project.

Hoole Baptist gave a local mission gift of £1,080 to Chester Schools Christian Work Trust (registered charity number 1041454). Trustee S Glover is also a Trustee of Chester Schools Christian Work Trust.

PAYMENTS TO TRUSTEES

During the financial year Trustee Mr A. Glover received £25,320 (2020/21: £24,804) in gross salary related payments for ministerial services supplied to the Charity in furthering the Charity's objects. Trustee Mr A Glover and Trustee Mrs S Glover also received £8,544 (2020/21: £8,544) for use of their home under an HMRC approved rental agreement in furtherance of the Charity's objects.

During the financial year Trustee Mr E. Green received £24,500 (2020/21: £24,000) in gross salary related payments in his capacity as Associate Leader in furthering the Charity's objects.

Trustee S. Knott was paid £990 as a self employed person (2020/21: he received an £820 honorarium) for his work as interim financial assistant due to sickness absence of the Finance Assistant F. Ralph. Also in 2020/21 Trustee S. Knott was paid £180 for freelance maintenance work undertaken for the Charity (2021/22: None)

The above payments are permitted as per the charity's governing document.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

DONATIONS FROM TRUSTEES

Four Trustees donated an aggregate amount of £14,440 to the charity during the financial year (2020/21: Four Trustees donated an aggregate amount of £14,640). There were no conditions attached to these donations.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

17. OPENING BALANCE ADJUSTMENT

In financial year ended 31st March 2018 a grant of £10,000 was received from Baptist Insurance for missional communities and treated as a restricted fund. The grant was spent in full by 31st March 2019. Once the initial grant was spent, a new fund was established by the Trustees for missional communities. This new fund was shown in the published accounts as a restricted fund, but as it had been ringfenced by the trustees it should have been shown as a designated fund. The opening balance at 1st April 2021 of £9,174 has now been transferred to designated funds.

HOOLE BAPTIST CHURCH CHESTER

England & Wales - Charity number 1131495

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**



**HOOLE BAPTIST
CHURCH**

CHARITY REGISTRATION No: 1131495

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

HOOLE BAPTIST CHURCH

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HOOLE BAPTIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER 1131495

START OF FINANCIAL YEAR 1st April 2020

END OF FINANCIAL YEAR 31st March 2021

TRUSTEES AT 31ST MARCH 2021 Rev. A. Glover (Church/Team Leader)
Mr. E Green (Associate Leader)
Mr. S Knott (Church Treasurer)
Mrs R. Ludgate (Church Secretary/Administrator)
Mr A. Elphinston
Mrs S. Glover

**TRUSTEES APPOINTED AFTER THE
BALANCE SHEET DATE** Ms. J. Hewlett (appointed 28th June 2021)
Ms. W. Briscoe (appointed 28th June 2021)
Ms. P. Miller (appointed 28th June 2021)

LEGAL STATUS Unincorporated Charity

GOVERNING INSTRUMENT Constitution adopted 20 May 2009

OBJECTS

The principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world.

REGISTERED ADDRESS Hoole Baptist Church
Westminster Road
Hoole
Chester
CH2 3AU

PRINCIPAL BANKERS Barclays Bank Plc
1 Church Place
London
E14 5HP

INDEPENDENT EXAMINER Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of Hoole Baptist Church on the accounts for the year ended 31st March 2021 set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

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

have not been met; or

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

Independent Examiners Ltd
Unit 2 The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

J Irvinesmith FCIE

Date: 18th January 2022

HOOLE BAPTIST CHURCH
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

Church/Team Leader:	Rev. A. Glover
Trustees:	Mr. A. Elphinston
	Rev. A. Glover
	Mrs. S. Glover
	Mr. E. Green (Associate Leader)
	Mr. S. Knott (Church Treasurer)
	Ms. J. Hewlett (appointed 28th June 2021)
	Ms. W. Briscoe (appointed 28th June 2021)
	Ms. P. Miller (appointed 28th June 2021)
	Mrs. R. Ludgate (Church Secretary/Administrator, appointed as Trustee 28th June 2021)

With the onset of the pandemic and imposed restrictions from the start of the reporting year the Trustees, as the Leadership Team of the Church, continued to meet monthly by online means over the past twelve months.

With no in-person gatherings permissible, the membership numbers remained the same i.e. a total of 125 members.

Church Members' Meetings were suspended along with all other physical meetings. Taking into account Government guidance and advice from Baptists Together, the Trustees carefully considered how the Church could continue to function in a new way across the board, not only for worship on Sundays and for mid-week gatherings, but also for conducting business. From June, and on the same dates as the planned Church Members' Meetings, online Church Family Gatherings were held instead where Members and other regular attenders were kept informed and their comments invited on the life of the Church. In this way discussion and informal approval of ongoing decisions being taken by the Trustees were canvassed. Written communications were also encouraged. A record of decisions taken was kept for later ratification.

The 12 months from April 20 to March 21 were undoubtedly the most challenging of times due to the global COVID 19 pandemic. In these 3 months we have 3 "Lock Downs" with no "in person" gatherings or activities allowed for large majorities of these times. We managed to move "online" quickly and effectively with our Sunday Morning Gatherings being "livestreamed" first from homes of the 2 ministers for 5 months and then from September from our building the Hoole Lighthouse Centre. With this we had a mix of pre-recorded content and worship that was used primarily on the 4th Sunday of the month. Supplementing these Sunday online experiences that were broadcast to our HBC YouTube channel and our Facebook page., we also used Zoom meetings and Whats App groups to keep people connected and to run a wide range of groups and activities including youth and children's groups.

Our 7 Missional Communities were very well positioned to help in this process of connecting and caring for families and individuals during these 12 months. We are very grateful to the Core Leadership Teams of all our MC's who rose to the challenge of supporting and caring for members of our church. Many communities took advantage of the few weeks across the summer and early Autumn months to run some smaller outdoor in person gatherings. During the 12 months we ran 4 online courses using Zoom – these ran midweek and included The Prayer Course, Mission Shaped Living Course, The Wellbeing Course and The Prayer Course Pt 2.

In the autumn we were grateful to Chester Cathedral for allowing us use of their space for 2 evening gatherings in Sep/Oct and we managed to hold a Christmas Carol Service at the Cathedral in December.

In early April we were approached by our local ward councillor for Cheshire West and Chester together with the Welcome Network asking us to become involved in a practical response to the pandemic that would involve the setting of a food distribution centre to provide emergency food parcels to families and individuals being adversely affected and impacted by the pandemic. HBC became the lead partner for the Crossroads Community Hub, providing the infrastructure and charitable status for this project. Working with many partners in Chester including the West Cheshire Food Bank the Hub was open every day for the first 4 months and then 5 days from August, in the beginning of 2021 we reduced to 3 days to consolidate the ongoing work of the Hub. Over the 11 months we have given away over 1000 parcels and helped support and feed over 2000 families and individuals. Working with over 40 volunteers the project drew lots of support from the local communities and we secured over £25,000 in external funding to help us cover the costs of the project which included the appointment of a parttime Project coordinator from Nov. Specific support and relationships were established with 6 local primary schools with a special Christmas initiative which saw over 1000 advent calendars given away to local children and nearly 50 Christmas Hampers given away to families.

HOOLE BAPTIST CHURCH
TRUSTEES REPORT (Continued)
FOR THE YEAR ENDED 31ST MARCH 2021

We are thankful to God and to the members of our congregation that over the past 12 months our income via donations has remained at the same levels as pre COVID 19, coupled with this due to restrictions on church activities our budgeted expenditure was reduced. This enabled us to redirect some expenditure towards work required on the upkeep of Hoole Lighthouse Centre. We were able to undertake some major internal decorating and replacement of carpet tiles in the welcome area and main hall, to also paint the outside of the building and to upgrade the Fire Alarm system.

Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i)** Select suitable accounting policies and apply them consistently
- ii)** Make judgements and estimates that are reasonable and prudent
- iii)** Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. 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.

Approved by the Trustees on 17th January 2022

Signed on their behalf by Trustee, S Knott

Printed Name: Mr. S Knott

HOOLE BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
INCOME FROM:						
Donations & Legacies	3a	156,429	11,344	30,739	198,512	157,770
Charitable Activities	3b	22,561	14,125	-	36,686	39,889
Activities for Generating Funds	3c	702	-	-	702	6,346
Investment Income	3d	60	-	-	60	160
Other Incoming Resources	3e	57	-	-	57	500
TOTAL INCOME		179,809	25,469	30,739	236,017	204,665
EXPENDITURE ON:						
Costs of Charitable Activities	4a	180,485	16,077	14,060	210,622	200,734
Governance Costs	4b	2,441	-	-	2,441	3,262
TOTAL EXPENDITURE		182,926	16,077	14,060	213,063	203,996
NET INCOME/(EXPENDITURE)		(3,117)	9,392	16,679	22,954	669
Transfers Between Funds		2,300	767	(3,067)	-	-
Total Funds Brought Forward		94,208	84,188	4,407	182,803	182,134
TOTAL FUNDS CARRIED FORWARD		93,391	94,347	18,019	205,757	182,803

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 20 form part of these financial statements.

HOOLE BAPTIST CHURCH

BALANCE SHEET AS AT 31ST MARCH 2021

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets						
Tangible Assets	2	84,000	1,999	-	85,999	87,022
Current Assets						
Debtors & Prepayments	9	8,630	-	-	8,630	12,946
Cash at Bank and in Hand	8	2,014	92,348	18,019	112,381	84,239
Total Current Assets		10,644	92,348	18,019	121,011	97,185
Creditors: due within one year	10	1,253	-	-	1,253	1,404
NET CURRENT ASSETS		9,391	92,348	18,019	119,758	95,781
TOTAL ASSETS less current liabilities		9,391	92,348	18,019	119,758	95,781
Long Term Liabilities	11	-	-	-	-	-
NET ASSETS		93,391	94,347	18,019	205,757	182,803
Funds of the Charity						
General Funds		93,391	-	-	93,391	94,208
Designated Funds	5	-	94,347	-	94,347	84,188
Restricted Funds	6	-	-	18,019	18,019	4,407
		93,391	94,347	18,019	205,757	182,803

Approved by the Trustees on 17th January 2022

Signed on their behalf by Trustee S Knott

Printed Name: Mr. S Knott

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1. There may be minor discrepancies as pence are not being shown.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period

Material prior period errors and changes to previous accounts

No material prior period errors have been identified in this accounting period and there have been no changes to previous accounts.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

Income

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Interest receivable

Interest on funds held on deposit is included when receipt is probable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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 FRS 102 SORP).

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.

Government Grants

The charity has not received government grants in the reporting period.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

HOOLE BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES (Continued)

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.

Operating leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Redundancy payments

The charity made no redundancy payments during the period.

Pensions

The charity operates a government backed defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. They are capitalised if they can be used for more than one year and cost over £1,500.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Sound Equipment	25%
Computers and Equipment	33%

Church Premises

The church premises are considered to be inalienable and historic fixed assets, are excluded from the balance sheet because reliable cost information is not available, and valuation would incur significant costs which would be onerous compared with the additional benefit gained by the user of the accounts. The 2021 insurance value of premises is £1,011,583.

No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Computer Equipment £	Designated Computer Equipment £	General Sound Equipment £	Designated Sound Equipment	Total £
Cost	01-Apr-20	84,000	18,849	6,259	192	4,301	113,601
Additions		-	-	-	-	-	-
Cost at	31-Mar-21	84,000	18,849	6,259	192	4,301	113,601
Depreciation	01-Apr-20	-	18,849	6,259	192	1,279	26,579
Charge		-	-	-	-	1,023	1,023
Depreciation at	31-Mar-21	-	18,849	6,259	192	2,302	27,602
Net Book Value	31-Mar-21	84,000	-	-	-	1,999	85,999
Net Book Value	31-Mar-20	84,000	-	-	-	3,022	87,022

Church Premises are held at deemed cost of £84,000 which is the historical cost of the property.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021: None

31st March 2020: None

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

3. INCOMING RESOURCES

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
a) Donations & Legacies					
Gifts & Donations	133,816	1,344	3,137	138,297	128,109
Gift Aid Tax Refund	22,613	-	104	22,717	26,584
Grants Received	-	10,000	27,498	37,498	3,077
	156,429	11,344	30,739	198,512	157,770
b) Charitable Activities					
Activities & Events	-	1,325	-	1,325	3,711
Salaries Contribution	21,037	12,800	-	33,837	30,890
Specific Purposes	1,524	-	-	1,524	5,288
	22,561	14,125	-	36,686	39,889
c) Activities for Generating Funds					
Rental Income	702	-	-	702	6,346
	702	-	-	702	6,346
d) Investment Income					
Interest Received	60	-	-	60	160
	60	-	-	60	160
e) Other Incoming Resources					
Sundry Income	57	-	-	57	500
	57	-	-	57	500

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) **FOR THE YEAR ENDED 31ST MARCH 2021**

4. RESOURCES EXPENDED

		Unrestricted Funds	Designated Funds	Restricted Funds	TOTAL 2020/21	TOTAL 2019/20
	Note	£	£	£	£	£
a) Costs of Charitable Activities						
Activities & Events		-	1,473	-	1,473	3,459
Annual Maintenance & Servicing		991	-	-	991	801
Building Repairs & Maintenance		942	6,705	-	7,647	10,976
Children's Work		329	-	399	728	691
Community Grants Payable		-	-	12,436	12,436	-
Computer Licences & Support		3,579	2,572	313	6,464	3,048
Depreciation Expense		83	940	-	1,023	342
Discipleship Expenses		2,346	-	-	2,346	2,351
Gifts & Donations		3,724	3,587	500	7,811	2,929
Licences & Subscriptions		1,849	-	-	1,849	1,767
Manse Rental Agreement		8,544	-	-	8,544	8,544
Mission Grants Payable	4a.i)	15,300	800	-	16,100	17,400
Mission Partnership		1,985	-	-	1,985	1,740
Office Costs		1,311	-	-	1,311	803
Office Equipment Expensed		153	-	-	153	651
PA Systems		15	-	-	15	63
Payroll Fees		949	-	-	949	918
Photocopier Costs		451	-	-	451	669
Prayer & Worship		57	-	-	57	1,351
Premises Hire		300	-	-	300	5,205
Refreshment Expenses		58	-	-	58	1,073
Salaries & Wages	12	127,464	-	-	127,464	119,381
Specific Purposes		2,273	-	-	2,273	4,549
Students		-	-	-	-	60
Sunday Gathering		2,040	-	-	2,040	1,233
Sundry Expenses		106	-	-	106	477
Telephone Costs		1,020	-	-	1,020	1,026
Training Costs		622	-	-	622	1,450
Travel & Subsistence		81	-	-	81	2,655
Utility Costs		3,913	-	-	3,913	4,186
Youth Work		-	-	412	412	936
		180,485	16,077	14,060	210,622	200,734

b) Governance Costs

Insurance Costs		1,343	-	-	1,343	1,219
Independent Examiner's Fee		1,098	-	-	1,098	2,043
		2,441	-	-	2,441	3,262

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

4a.i) GRANTMAKING

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

	Grants to institutions £	Grants to individuals £	2020/21 £	2019/20 £
OMF International (A&L Sears)	3,600	-	3,600	3,600
Frontiers (B&L Waugh)	4,200	-	4,200	4,200
Russ and Lesley Howell	-	2,040	2,040	2,040
Bethan Uitterdijk (YWAM)	1,000	-	1,000	2,400
Emma Shorey (nee Binder)	-	300	300	600
The Light Project Trust	1,080	-	1,080	1,080
Chester Schools Christian Work Trust	1,080	-	1,080	1,080
A Jones (Uganda trip)	-	1,200	1,200	2,400
Storehouse Church	300	-	300	-
Care for the Family	300	-	300	-
Dheeravath Sudha Rani	-	500	500	-
Zimbabwe Network of Churches (B.Fitzpatrick)	500	-	500	-
Total	12,060	4,040	16,100	17,400

5. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Expenditure or Fixed Assets £	Transfers £	Balance 31-Mar-21 £
Building Fund	3,372	-	6,705	-	5,600	2,267
Computer Fund	5,793	-	3,512	-	-	2,281
D'Biz Fund	585	902	1,147	-	-	340
Mission Fund	5,434	-	-	-	(5,429)	5
Mission (short term) Fund	-	-	750	-	3,379	2,629
Mission (long term) Fund	-	-	-	-	5,650	5,650
Messy Church	26	-	-	-	-	26
Release Fund	432	1,124	3,337	-	3,000	1,219
Resource Centre Fund	66,946	220	-	-	4,517	71,683
Reimagine Fund	-	-	-	-	3,000	3,000
Sozo Fund	355	-	-	-	-	355
Storehouse	549	22,800	300	-	(18,950)	4,099
Trackers and Colts Fund	399	-	-	-	-	399
Who Let The Dads Out	297	423	326	-	-	394
Total	84,188	25,469	16,077	-	767	94,347

The 2021/20 transfers between funds represent:

	£	
Building Fund	5,600	For any unbudgeted maintenance costs to Hoole Lighthouse Centre or the adjoining offices.
Mission Fund	(5,429)	For transfers to Hoole Baptist Church mission partners.
Mission (short term) Fund	3,379	For transfers to Hoole Baptist Church short term mission partners.
Mission (long term) Fund	5,650	For transfers to Hoole Baptist Church long term mission partners.
Release Fund	3,000	For money given as gifts to help in difficult times.
Resource Centre Fund	4,517	For the future purchase of a new building
Reimagine Fund	3,000	For new logo/sign changes
Storehouse	(18,950)	Transfer of income specifically for the salary of Paul Stevens, Pastor of Storehouse Church, Winsford
	<u>767</u>	

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

5. DESIGNATED FUNDS (Continued)

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19	Income	Expenditure	Expenditure or Fixed Assets	Transfers	Balance 31-Mar-20
	£	£	£	£	£	£
Building Fund	1,427	2,500	1,155	-	600	3,372
Computer Fund	5,224	500	831	3,364	900	5,793
D'Biz Fund	130	2,936	2,857	-	376	585
Mission Fund	3,837	-	803	-	2,400	5,434
Messy Church	133	-	-	-	(107)	26
Release Fund	486	585	639	-	-	432
Resource Centre Fund	66,831	6,615	9,500	-	3,000	66,946
Sozo Fund	485	155	285	-	-	355
Storehouse	239	15,000	-	-	(14,690)	549
Trackers and Colts Fund	640	775	603	-	(413)	399
Who Let The Dads Out	290	458	451	-	-	297
	79,722	29,524	17,124	3,364	(7,934)	84,188

Building Fund is money set aside to build up a reserve for building maintenance costs.

Computer Fund is money set aside to build up a reserve for replacing computer equipment.

D'Biz Fund is income and expenditure for D'Biz youth club including activities under Trackers.

Mission Fund is money set aside to help people get involved in mission.

Mission ST fund money set aside to help people involved in short term mission including local missions organisations.

Mission LT fund money set aside to help people involved in long term mission.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Release Fund is money set aside to give as gifts e.g. to enable someone to attend an event or to help in difficult times.

Resource Centre Fund (formerly known as Mortgage Fund) is money set aside for developing a new resource centre following repayment of our mortgage loan in December 2015.

The Reimagine Fund is money set aside for expenditure related to new logo/sign changes etc

Winsford Mission Base – Transfer of restricted income specifically for the salary of Paul Stevens, Pastor of Storehouse Church, Winsford

Trackers and Colts Fund is income and expenditure for the Trackers primary age club and Crossway Colts junior football club.

Who Let The Dads Out is income and expenditure for the Who Let the Dads Out dads and toddlers group.

The Designated funds are represented by the Charity's cash reserves, debtors and fixed assets and are to be expended as detailed above.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

6. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Apr-20 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-21 £
CWaC (Youth)	281	-	313	-	(32)
Crossroads		21,754	12,436	(4,785)	4,533
Healing Rooms Fund	240	-	-	-	240
Missional Communities Fund	1,071	6,385	-	1,718	9,174
Messy Church	206	-	-	-	206
Renew		2,000	500		1,500
Shout Fund	353	600	399	-	554
Streetworx	1,941	-	-	-	1,941
Worship PA Fund	(277)	-	-	-	(277)
Youth Alpha Fund	592	-	412	-	180
	4,407	30,739	14,060	(3,067)	18,019

The 2021/20 transfers between funds represent:

	£	
Crossroads Fund	(4,785)	Transfer of management costs and salary for E. Adams
Missional Communities Fund	1,718	Transfer for the purpose of missional communities, in particular the salary of the current associate minister
	<u>(3,067)</u>	

All transfers out of restricted funds have been agreed with the donors.

PREVIOUS FINANCIAL YEAR

	Balance 01-Apr-19 £	Income £	Expenditure £	Transfers £	Balance 31-Mar-20 £
CWaC (Youth)	312	-	31	-	281
Healing Rooms Fund	227	212	199	-	240
Missional Communities Fund	7,994	3,077	-	(10,000)	1,071
Messy Church	171	414	486	107	206
Shout Fund	194	600	441	-	353
Streetworx	1,941	-	-	-	1,941
Worship PA Fund	(81)	1,020	1,207	(9)	(277)
Youth Alpha Fund	104	745	257	-	592
	10,862	6,068	2,621	(9,902)	4,407

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

6. RESTRICTED FUNDS

CWaC (Youth Work) fund is money given by local councillors and other organisations for our youth work.

Crossroads fund relates to the income and expenditure of a new project launched in April 2020 to provide relief food parcels for those indirectly affected by government lockdowns and restrictions

Healing Rooms Fund set up on 1.4.17 which relates to any funding used directly for Healing Rooms Ministry.

Missional Communities Fund was set up on 02.06.17 to receive a grant from the Baptist Insurance for missional communities.

Messy Church Fund is a fund set aside for the Messy Church meetings.

Renew fund launched in April 2020 relates to income and expenditure for a new initiative as a weekly wellbeing space open to the local community.

Shout Fund is money given by another church charity for a joint youth venture.

Streetworx Fund relates to income and expenditure for the Streetworx youth project which runs panna cage football sessions in conjunction with the local police.

Worship is a fund set up for a donation given specifically for the purchase of a new keyboard.

Youth Alpha is a fund set up for donations to be used specifically for activities for Youth Alpha.

The Restricted funds are represented by the Charity's cash reserves and are to be expended as specified above.

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Fixed Assets	84,000	1,999	-	85,999	87,022
Net Current Assets	9,391	92,348	18,019	119,758	95,781
			-		
	93,391	94,347	18,019	205,757	182,803

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank & in Hand	2,014	92,348	18,019	112,381	84,239
	2,014	92,348	18,019	112,381	84,239

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Gift Aid Tax Recoverable	8,630	-	-	8,630	12,946
	8,630	-	-	8,630	12,946

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiner's Fee	1,098	-	-	1,098	1,080
Pension Contributions	155	-	-	155	324
	1,253	-	-	1,253	1,404

11. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

12. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages & Salaries	121,073	112,804
Employer's National Insurance Costs	7,571	6,972
Employer's Allowance	(4,000)	(3,000)
Pension Contributions	2,820	2,605
	127,464	119,381

Actual number of employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	3	3
Support	1	1
Management	4	4
	8	8

Employee numbers represent:

At 31st March 2021: 3 full time and 5 part time staff members

At 31st March 2020: 3 full time and 5 part time staff members

The church offers a government backed stakeholder pension scheme to those eligible employees who wish to contribute. From 1st April 2017 employer contributions are paid with the exception of one full time member of staff who opted out of the scheme. The church pays employer contributions into a private pension scheme on behalf of the one employee that opted out of the NEST scheme. The total employer pension contributions paid for 2020/21 was £2,820 (2019/20: £2,605).

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2019/20:None).

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

13. PAYMENTS TO TRUSTEES AND OTHER RELATED PARTIES

PAYMENTS TO RELATED PARTIES

The custodian trustee of the church is the North Western Baptist Association which is a registered charity (number: 247503). The church is a member of the Baptist Union of Great Britain (reg. charity no. 1125912) and serves as the administrative hub for Fresh Streams (reg. charity no. 280032).

No payments were made to the custodian trustees or any persons/organisations connected with them during this financial period. No material transaction took place between the charity and the custodian trustee or any person/organisation connected with them (2019/20: None).

Hoole Baptist Church received a gift of £15,000 from Fresh Streams Network Ltd (registered charity number 280032). Trustee A Glover is also a Trustee of Fresh Streams Network Ltd.

Hoole Baptist Church received a gift of £6,037 from Link Up West Cheshire (registered charity number 1158678). Hoole Baptist Church also gave a local mission gift of £660 to Link Up West Cheshire. Trustees A and S Glover are also Trustees of Link Up West Cheshire.

Hoole Baptist gave a local mission gift of £1,080 to The Light Project (registered charity number 1084941). Trustee A Glover is also a Trustee of The Light Project.

Hoole Baptist gave a local mission gift of £1,080 to Chester Schools Christian Work Trust (registered charity number 1041454). Trustee S Glover is also a Trustee of Chester Schools Christian Work Trust.

PAYMENTS TO TRUSTEES

During the financial year Trustee Mr A. Glover received £24,804 (2019/20: £23,649) in salary related payments for ministerial services supplied to the Charity in furthering the Charity's objects. Trustee Mr A Glover and Trustee Mrs S Glover also received £8,544 (2019/20: £8,544) for use of their home under an HMRC approved rental agreement in furtherance of the Charity's objects.

During the financial year Trustee Mr E. Green received £24,000 (2019/20: £22,960) in salary related payments in his capacity as Associate Leader in furthering the Charity's objects.

Trustee S. Knott was given a one off gift of £820 Honorarium for his work as interim financial assistant due to sickness absence of the Finance Assistant F. Ralph. Trustee S. Knott was also paid £180 for freelance maintenance work undertaken for the Charity.

The above payments are permitted as per the charity's governing document.

No other payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.

DONATIONS FROM TRUSTEES

Four Trustees donated an aggregate amount of £14,640 to the charity during the financial year. There were no conditions attached to these donations.

HOOLE BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.