

**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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## **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:

20<sup>th</sup> November 2023  
A J E  
ANDREW ELPHINSTON

# HOOLE BAPTIST CHURCH

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

|                                    | Notes | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2022/23<br>£ | TOTAL<br>2021/22<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| <b>INCOME FROM:</b>                |       |                            |                          |                          |                       |                       |
| 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                   |
| <b>TOTAL INCOME</b>                |       | <b>214,598</b>             | <b>56,297</b>            | <b>27,687</b>            | <b>298,582</b>        | <b>249,459</b>        |
| <b>EXPENDITURE ON:</b>             |       |                            |                          |                          |                       |                       |
| Costs of Charitable Activities     | 4a    | 228,288                    | 7,570                    | 43,650                   | 279,508               | 231,592               |
| Governance Costs                   | 4b    | 2,776                      | -                        | -                        | 2,776                 | 2,657                 |
| <b>TOTAL EXPENDITURE</b>           |       | <b>231,064</b>             | <b>7,570</b>             | <b>43,650</b>            | <b>282,284</b>        | <b>234,249</b>        |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>(16,466)</b>            | <b>48,727</b>            | <b>(15,963)</b>          | <b>16,298</b>         | <b>15,210</b>         |
| Transfers Between Funds            |       | 8,280                      | 2,934                    | (11,214)                 | -                     | -                     |
| <b>NET MOVEMENT IN FUNDS</b>       |       | <b>(8,186)</b>             | <b>51,661</b>            | <b>(27,177)</b>          | <b>16,298</b>         | <b>15,210</b>         |
| <b>Reconciliation of Funds:</b>    |       |                            |                          |                          |                       |                       |
| Total Funds Brought Forward        |       | 98,423                     | 92,218                   | 30,326                   | 220,967               | 205,757               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>90,237</b>              | <b>143,879</b>           | <b>3,149</b>             | <b>237,265</b>        | <b>220,967</b>        |

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<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>31-Mar-23<br>£ | Total<br>31-Mar-22<br>£ |
|--|------|----------------------------|--------------------------|--------------------------|-------------------------|-------------------------|
| <b>Fixed Assets</b>                          |      |                            |                          |                          |                         |                         |
| Tangible Assets                              | 2    | 84,000                     | 179                      | -                        | 84,179                  | 84,975                  |
| <b>Current Assets</b>                        |      |                            |                          |                          |                         |                         |
| 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                 |
| <b>Total Current Assets</b>                  |      | <b>7,466</b>               | <b>143,700</b>           | <b>3,149</b>             | <b>154,315</b>          | <b>137,282</b>          |
| <b>Creditors: due within one year</b>        | 10   | 1,229                      | -                        | -                        | 1,229                   | 1,289                   |
| <b>NET CURRENT ASSETS</b>                    |      | 6,237                      | 143,700                  | 3,149                    | 153,086                 | 135,992                 |
| <b>TOTAL ASSETS less current liabilities</b> |      | <b>6,237</b>               | <b>143,700</b>           | <b>3,149</b>             | <b>153,086</b>          | <b>135,992</b>          |
| Long Term Liabilities                        | 11   | -                          | -                        | -                        | -                       | -                       |
| <b>NET ASSETS</b>                            |      | <b>90,237</b>              | <b>143,879</b>           | <b>3,149</b>             | <b>237,265</b>          | <b>220,967</b>          |
| <b>Funds of the Charity</b>                  |      |                            |                          |                          |                         |                         |
| 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                  |
|  |      | <b>90,237</b>              | <b>143,879</b>           | <b>3,149</b>             | <b>237,265</b>          | <b>220,967</b>          |

Approved by the Trustees on:

20<sup>th</sup> 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 &<br>Buildings<br>£ | General<br>Computer<br>Equipment<br>£ | Designated<br>Computer<br>Equipment<br>£ | General<br>Sound<br>Equipment<br>£ | Designated<br>Sound<br>Equipment | Sub-<br>Total<br>£ |
|-----------------|-----------|--------------------------|---------------------------------------|--|------------------------------------|----------------------------------|--------------------|
| 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 | <b>84,000</b>            | -                                     | -  | -                                  | <b>179</b>                       | <b>84,179</b>      |
| Net Book Value  | 31-Mar-22 | <b>84,000</b>            | -                                     | -  | -                                  | <b>975</b>                       | <b>84,975</b>      |

  

|                 |           | Motor<br>Vehicles<br>£ | TOTAL<br>£    |
|-----------------|-----------|------------------------|---------------|
| 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 | -                      | <b>84,179</b> |
| Net Book Value  | 31-Mar-22 | -                      | <b>84,975</b> |

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<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2022/23<br>£ | TOTAL<br>2021/22<br>£ |
|---|----------------------------|--------------------------|--------------------------|-----------------------|-----------------------|
| <b>a) Donations &amp; Legacies</b>        |                            |                          |                          |                       |                       |
| 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                |
|   | <b>156,701</b>             | <b>55,897</b>            | <b>22,231</b>            | <b>234,829</b>        | <b>209,636</b>        |
| <b>b) Charitable Activities</b>           |                            |                          |                          |                       |                       |
| 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                   |
|   | <b>53,697</b>              | <b>400</b>               | <b>5,262</b>             | <b>59,359</b>         | <b>38,572</b>         |
| <b>c) Activities for Generating Funds</b> |                            |                          |                          |                       |                       |
| Rental Income                             | 4,044                      | -                        | 194                      | 4,238                 | 1,138                 |
|   | <b>4,044</b>               | <b>-</b>                 | <b>194</b>               | <b>4,238</b>          | <b>1,138</b>          |
| <b>d) Investment Income</b>               |                            |                          |                          |                       |                       |
| Interest Received                         | 156                        | -                        | -                        | 156                   | 13                    |
|   | <b>156</b>                 | <b>-</b>                 | <b>-</b>                 | <b>156</b>            | <b>13</b>             |
| <b>e) Other Incoming Resources</b>        |                            |                          |                          |                       |                       |
| Sundry Income                             | -                          | -                        | -                        | -                     | 100                   |
|   | <b>-</b>                   | <b>-</b>                 | <b>-</b>                 | <b>-</b>              | <b>100</b>            |

# **HOOLE BAPTIST CHURCH**

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

### **4. EXPENDITURE**

|  |              | Unrestricted<br>Funds | Designated<br>Funds | Restricted<br>Funds | <b>TOTAL<br/>2022/23</b> | <b>TOTAL<br/>2021/22</b> |
|--|--------------|-----------------------|---------------------|---------------------|--------------------------|--------------------------|
|  | <b>Note</b>  | £                     | £                   | £                   | £                        | £                        |
| <b>a) Costs of Charitable Activities</b> |              |                       |                     |                     |                          |                          |
| 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                   | <b>4a.i)</b> | 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                         | <b>12</b>    | 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                    |
|  |              | <b>228,288</b>        | <b>7,570</b>        | <b>43,650</b>       | <b>279,508</b>           | <b>231,592</b>           |

### **b) Governance Costs**

|                            |              |          |          |              |              |
|----------------------------|--------------|----------|----------|--------------|--------------|
| Insurance Costs            | 1,624        | -        | -        | 1,624        | 1,523        |
| Independent Examiner's Fee | 1,152        | -        | -        | 1,152        | 1,134        |
|                            | <b>2,776</b> | <b>-</b> | <b>-</b> | <b>2,776</b> | <b>2,657</b> |

# **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<br>institutions<br>£ | Grants to<br>individuals<br>£ | 2022/23<br>£  | 2021/22<br>£  |
|---|--------------------------------|-------------------------------|---------------|---------------|
| 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                                   | <b>14,260</b>                  | <b>3,230</b>                  | <b>17,490</b> | <b>12,000</b> |

### **5. DESIGNATED FUNDS**

#### **CURRENT FINANCIAL YEAR**

|                            | Balance<br>01-Apr-22<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Balance<br>31-Mar-23<br>£ |
|----------------------------|---------------------------|---------------|------------------|----------------|---------------------------|
| 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                       |
|                            | <b>92,218</b>             | <b>56,297</b> | <b>(7,570)</b>   | <b>2,934</b>   | <b>143,879</b>            |

## 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<br>01-Apr-21 | Opening<br>Balance Adj.<br>01-Apr-21 | Income        | Expenditure    | Transfers       | Balance<br>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<br>01-Apr-22<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£  | Balance<br>31-Mar-23<br>£ |
|--------------------|---------------------------|---------------|------------------|-----------------|---------------------------|
| 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                       |
|                    | <b>30,326</b>             | <b>27,687</b> | <b>(43,650)</b>  | <b>(11,214)</b> | <b>3,149</b>              |

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<br>01-Apr-21<br>£ | Opening<br>Balance Adj.<br>01-Apr-21 | Income<br>£   | Expenditure<br>£ | Transfers Out<br>£ | Balance<br>31-Mar-22<br>£ |
|----------------------------|---------------------------|--------------------------------------|---------------|------------------|--------------------|---------------------------|
| 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                       |
|                            | <b>19,960</b>             | <b>(9,174)</b>                       | <b>49,916</b> | <b>(13,634)</b>  | <b>(14,801)</b>    | <b>30,326</b>             |

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

### 8. CASH AT BANK AND IN HAND

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

### 9. DEBTORS AND PREPAYMENTS

|                          | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>31-Mar-23<br/>£</b> | <b>Total<br/>31-Mar-22<br/>£</b> |
|--------------------------|----------------------------|--------------------------|--------------------------|----------------------------------|----------------------------------|
| Gift Aid Tax Recoverable | 11,605                     | -                        | -                        | 11,605                           | 8,630                            |
|                          | <b>11,605</b>              | <b>-</b>                 | <b>-</b>                 | <b>11,605</b>                    | <b>8,630</b>                     |

## 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<br>Funds<br>£ | Designated<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>31-Mar-23<br/>£</b> | <b>Total<br/>31-Mar-22<br/>£</b> |
|----------------------------|----------------------------|--------------------------|--------------------------|----------------------------------|----------------------------------|
| Independent Examiner's Fee | 1,152                      | -                        | -                        | 1,152                            | 1,098                            |
| Pension Contributions      | 77                         | -                        | -                        | 77                               | 155                              |
|                            | <b>1,229</b>               | <b>-</b>                 | <b>-</b>                 | <b>1,229</b>                     | <b>1,253</b>                     |

#### 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

|                                     | <b>TOTAL<br/>2022/23<br/>£</b> | <b>TOTAL<br/>2021/22<br/>£</b> |
|-------------------------------------|--------------------------------|--------------------------------|
| 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                            |
|                                     | <b>163,230</b>                 | <b>147,352</b>                 |

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

|                       | <b>TOTAL<br/>2022/23</b> | <b>TOTAL<br/>2021/22</b> |
|-----------------------|--------------------------|--------------------------|
| Charitable Activities | 3                        | 7                        |
| Support               | 2                        | 1                        |
| Management            | 4                        | 4                        |
|                       | <b>9</b>                 | <b>12</b>                |

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.