

TELLING THE JESUS  
STORY IN SPEKE



# Trustees Annual Report

For the period

1<sup>st</sup> January to  
31<sup>st</sup> December  
2022

SPEKE BAPTIST  
CHURCH at the  
NOAH'S ARK  
CENTRE



## Speke Baptist Church @ The Noah's Ark Centre

50 Ganworth Road, Speke  
Liverpool L24 2SA

Registered Charity Number 1134673

## **Purpose:**

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 UK and/or other parts of the world.

## **Leaders:**

The Church is overseen by Elders and Trustees appointed by the members according to the Church's constitution.



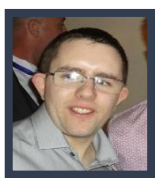
**Matthew Stevenson**  
Chair of Trustees



**Steve Casey**  
Elder (Pastor) and Trustee



**Andy Langton**  
Elder and Trustee



**Nathan Gillett**  
Elder and Trustee



**Andrea Gill**  
Secretary and Trustee



**Colin Campbell**  
Treasurer and Trustee

Anthony Fisher stood down from his role as Trustee in April 2022.

The Fellowship Property Trust acts as holding trustee for the church.

Speke Baptist Church is a member of the Fellowship of Independent Evangelical Churches (FIEC).

## **Activities:**

All the trustees have had regard to the guidance issued by the Charities Commission on Public Benefit. The documents on Advancement of Religion for Public Benefit have also been consulted to ensure activities over the year are appropriate.

The information below provides an overview of the activities that occurred over the year. All were open to anyone who wanted to be involved and were provided free of charge.

- Our weekly Sunday morning services were held in person and broadcast live using Youtube Live for most of the year.

- Our weekly children's club 'Speke kids' continues. We have a consistent group of children attending every week since, with weekly attendances being between 25 and 35 children aged 4-11 years of age
- 'Rooted', our teenage group has a group of approx. 20 young people who attend regularly. They enjoy socialising, playing games and reading the Bible together
- The 'community café' which runs every Tuesday and Thursday morning has been hugely popular over the last year. We provide free bacon or sausage sandwiches, cake, coffee and tea to anyone from the local community who wants to come in for a chat. We have established a group of regulars who now provide a warm welcome to others who are feeling isolated and looking for friendship and somewhere to go.
- The 'Welcome Club' uses the café area to provide a warm and welcoming atmosphere and a simple lunch on Mondays. Approximately 10 seniors from the community come each week and have made good friendships and support each other.
- The church's satellite of South Liverpool Foodbank continued twice-weekly throughout the year and was very busy providing hundreds of food parcels to individuals and families in the local area. The debt advice service provided by Riverside Floating Support to accompany the foodbank sessions is back in person and is very well used.
- Encouragement of personal and spiritual growth of church members by meeting 1:1 or in small groups to pray and read the bible together continued throughout the year
- Information about the activities of the church is available through the website [www.spekebaptistchurch.org.uk](http://www.spekebaptistchurch.org.uk) and via social media such as Facebook, Instagram and Youtube.

The church continues to support the work of Christian missionaries in Indonesia and Kosovo both financially and with prayer. We have enjoyed meeting with the Grindey family in Kosova via Zoom during prayer meetings.

The benefits available to anyone involved with our church include finding more out about the Christian faith, friendships with other Christians and a personal relationship with God. We have been thrilled to have the opportunity to share what faith in Jesus means to us, with many new people this year.

Apart from Sunday services, all our activities are run by teams of volunteers. We have approximately 30 volunteers regularly involved with children's clubs, foodbank, café and the elderly lunch club.

The timetable of weekly activities which took place in the Noah's Ark centre in 2022 is shown below.

Day	Time	Activity
Monday	9-3	PSS - Adults with Learning difficulties (LD)
	10-12	Welcome Club
	6-7	Clubbercise
	7-8	Zumba
Tuesday	10-12	Foodbank
	10-12	Computer club
	10-12	Community cafe
	6.30-7.30	Speke kids

	7.45-9	Rooted
	6-9	Speke Balmoral Morris Dancers
Wednesday	9-3	PSS - Adults with LD
	5-9	Kavs Crusaders Majorettes
Thursday	10-12	Foodbank
	10-12	Computer club
	10-12	Community cafe
	1-2.30	Speke Tots
	4.30-9	Rainbows, Brownies and Guides
Friday	9-3	PSS - Adults with LD
Saturday	10-12	Liverpool Elite Majorettes
Sunday	10.45-12.30	Church service and Junior Church
	1-6	Speke Diamonds Majorettes

### Other activities

- Majorette/Morris Dancing Troupes hired the building on a weekly basis: Speke Diamonds, Kavs Crusaders, Speke Balmoral and Liverpool Elite
- Rainbows, Brownies and Guides continued to hire our premises at a low cost
- The Noah's Ark Computer Club used the centre at no charge.
- Exercise classes including Clubbercise and Zumba ran each week.

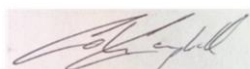
### **Financial review**

See accounts for details of the charity's finances, grants awarded and for private benefits to trustees.

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

**Signed on behalf of the charity's trustees**

Signature(s)




Full name(s):

Colin Campbell

Andrea Gill

Position:

Trustee (Treasurer)

Trustee (Secretary)

Date:

28.10.23

28.10.23



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# FINANCIAL STATEMENTS

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Speke Baptist Church  
For the period ended 31 December 2022

Prepared on  
23 September 2023



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# Independent Examiner's Report

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I report on the financial statement of Speke Baptist Church for the year ending 31 December 2022, which are set out within this report.

## Respective Responsibilities

The charity 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 Report

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 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

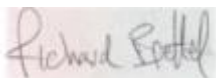
In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~) \*Delete words in brackets if they do not apply

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 to enable a proper understanding of the accounts to be reached.

Signed by the Independent Examiner:



Date: 24 October 2023

Name: Richard Brettell

Relevant professional qualifications (if any): RICS

Address: 8 Oxford Court, Manchester, M23WQ

Disclosure (brief details if any): None



## Treasurers Statement

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I have prepared these financial statements for the year ended 31 December 2022.

Singed:



Date: 10 October 2023

Name: Colin Campbell

Address: 102 East Millwood Road, Liverpool, L24 6SF

### PRESENTED TO THE TRUSTEES

**APPROVED** by the Trustees at the Trustees meeting held 28 October 2023 and signed on behalf of the Trustees:

Signed:



Date: 28 October 2023

Name: Andrea Gill

Address: 2 Oakland Road, Liverpool, L19 9DU

## Balance Sheet

As of December 31, 2022

		End of 2022	End of 2021
CASH AT BANK & IN HAND			
B400	Barclays #1 Account	11,384	6,215
B401	Barclays #2 Account	10,002	5,001
B500	Petty Cash	-52	9
Sub-Total		21,334	11,224
Annual Change		10,110	-2,479
FIXED ASSETS			
A200	Noahs Ark Building	200,000	200,000
A210	Old Church Building	25,000	25,000
A300	FFE & ICT	25,382	28,203
Sub-Total		250,382	253,203
TOTAL NET ASSETS		271,716	264,426

## Fund Balances

As of December 31, 2022

			End of 2022	End of 2021
<b>CASH IN HAND AND AT THE BANK: REPRESENTED BY FUNDS</b>				
0000 General Fund	Unrestricted	General Funds of the Church	8,288	2,781
0010 Reserves	Designated	General Reserves of the Church as per the Reserves Policy	10,000	5,800
0015 Pension Reserves	Designated	Reserves in relation to Pension Liabilities	504	0
0020 Mens Ministry	Designated	Funds relating to Mens Ministry	-59	45
0021 Welcome Club	Designated	Funds relating to Welcome Club activities	-49	-40
0022 Junior Church	Designated	Funds relating to Junior Church Activities	28	28
0023 Rooted	Designated	Funds relating to Youth Work Activities	672	1,065
0024 Speke Kidz	Designated	Funds relating to Speke Kids Activities	273	440
0025 Cafe	Designated	Funds relating to operating the Community Cafe	880	0
0030 GLADS	Designated	Funds relating to the GLADs Group	NA	-1
0031 Speke Totz	Designated	Funds relating to Speke Totz Activities	118	223
0040 Mission	Designated	Mission Fund based on 10% of previous years regular income	1,157	0
0045 Gift Fund	Designated	Fund for the collection and provision of gifts	-1,115	-15
0050 Church Camps	Designated	Funds designated towards Church camps/weekends/holidays	206	206
0055 Kids Camps	Designated	Funds designated towards Youth camps/weekends/holidays	175	175
0060 Trainee Fund	Designated	Funds relating to Trainee	0	0
2020 Eleanor Rathbone	Restricted	2k grant towards utility bills Jul 20 to Jul 21 (potentially repeated for 2 further years)	0	0
2020 JMF	Restricted	8k grant towards utility bills Jul 20 to Jul 21	NA	5
2020 Steve Morgan COVID Fund	Restricted	£26k to support Café 25% p'd '20. 25% p'd Feb '21 with remaining 50% p'd monthly (£590) until Mar '23	291	547
2021 Speke up (Noahs)	Restricted	Speke up funding (2020/£1k) towards general running costs.	NA	0
Agency Collections	Restricted	Funds collected on behalf of third party organisation	0	0
<b>Sub-Total</b>			<b>21,369</b>	<b>11,258</b>

## Analysis of Income

January - December 2022

INCOME	2022	2021
<b>Donations and legacies</b>		
0110 Congregation Regular	63,792	57,572
0120 Congregation Irregular	9,400	1,094
0210 Non Congregation Regular	-	-
0220 Non Congregation Irregular	-	56
0320 Organisation Irregular	-	150
<b>Total Donations and legacies</b>	<b>73,192</b>	<b>58,872</b>
<b>Income from Charitable activities</b>		
0500 Building & Room Hire	12,803	5,393
0510 Cafe Sales	-	200
0520 Event Income	-	-
0530 Club Subs	52	-
0550 Sales	-	-
<b>Total Income from Charitable activities</b>	<b>12,854</b>	<b>5,593</b>
<b>Other Income</b>		
0600 Grants & Trusts	7,154	14,740
0650 Contributions (Casey)	800	1,825
0700 Gift Aid	14,943	17,434
0900 Bank Interest	2	1
0950 Uncategorised Income	8,630	-
<b>Total Other Income</b>	<b>31,530</b>	<b>33,999</b>
<b>TOTAL INCOME</b>	<b>117,576</b>	<b>98,464</b>

## Analysis of Expenditure

January - December 2022

EXPENDITURE	2022	2021
Expenditure on Charitable Activities		
1010 Electricity	6,083	3,943
1012 Gas	636	629
1015 Water	5,447	4,949
1016 Internet & Phone	953	684
1018 Waste Management	1,309	673
1019 Insurances	2,783	2,553
1020 Building Upkeep & Maintenance	5,518	5,181
1022 Grounds Maintenance	1,045	1,140
1025 Building Cleaning	2,955	1,921
1030 Sanitary Services	270	259
1110 AV & IT	12	55
1120 Office Supplies	321	48
1130 Memberships & Licences	3,060	1,977
1200 Regular Mission Support	4,200	4,200
1210 Irregular Mission Support	400	200
1310 Pastor Salary	30,277	36,984
1315 HMRC Payments	5,465	6,642
1330 Leaseback	13,100	14,400
1350 Travel Expenses	1,868	
1355 Transport	93	
1360 Pension Contributions	4,678	8,595
1410 Training	567	
1430 Resources	1,615	1,236
1475 Event Costs	-28	
1480 Meals & Catering	2,525	215
1490 Gifts	6,700	179
1520 WC Activities	-148	
1600 Kitchen Supplies	787	4,210
1700 Legal and professional fees	4,977	
1900 Uncatergorised Expense		65
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100,938</b>

## Financial Activities by % of Total Income

January - December 2022

INCOME	2022	%	2021	%
Donations and legacies				
0110 Congregation Regular	63,792	54%	57,572	58%
0120 Congregation Irregular	9,400	8%	1,094	1%
0210 Non Congregation Regular	-	-	-	-
0220 Non Congregation Irregular	-	-	56	0%
0320 Organisation Irregular	-	-	150	0%
<b>Total Donations and legacies</b>	<b>73,192</b>	<b>62%</b>	<b>58,872</b>	<b>60%</b>
Income from Charitable activities				
0500 Building & Room Hire	12,803	11%	5,393	5%
0510 Cafe Sales	-	-	200	0%
0520 Event Income	-	-	-	-
0530 Club Subs	52	-	-	-
0550 Sales	-	-	-	-
<b>Total Income from Charitable activities</b>	<b>12,854</b>	<b>11%</b>	<b>5,593</b>	<b>6%</b>
Other Income				
0600 Grants & Trusts	7,154	6%	14,740	15%
0650 Contributions (Casey)	800	1%	1,825	2%
0700 Gift Aid	14,943	13%	17,434	18%
0900 Bank Interest	2	-	1	0%
0950 Uncategorised Income	8,630	-	-	-
<b>Total Other Income</b>	<b>31,530</b>	<b>27%</b>	<b>33,999</b>	<b>35%</b>
<b>TOTAL INCOME</b>	<b>117,576</b>	<b>100%</b>	<b>98,464</b>	<b>100%</b>
Summary				
Congregation Income (incl Gift Aid)	88,136	75%	76,100	77%
Building Hire	12,803	11%	5,393	5%
Grants & Trusts	7,154	6%	14,740	15%
Other	9,484	8%	2,231	2%
<b>TOTAL EXPENDITURE</b>	<b>117,576</b>	<b>100%</b>	<b>98,464</b>	<b>100%</b>

## Financial Activities by % of Total Expense

January - December 2022

Expenditure on Charitable Activities					
1010 Electricity	6,083	6%	3,943	4%	6,170
1012 Gas	636	1%	629	1%	2,491
1015 Water	5,447	5%	4,949	5%	2,335
1016 Internet & Phone	953	1%	684	1%	720
1018 Waste Management	1,309	1%	673	1%	804
1019 Insurances	2,783	3%	2,553	3%	2,417
1020 Building Upkeep & Maintenance	5,518	5%	5,181	5%	12,067
1022 Grounds Maintenance	1,045	1%	1,140	1%	1,140
1025 Building Cleaning	2,955	3%	1,921	2%	1,007
1030 Sanitary Services	270	0%	259	0%	254
1110 AV & IT	12	0%	55	0%	1,279
1120 Office Supplies	321	0%	48	0%	79
1130 Memberships & Licences	3,060	3%	1,977	2%	2,785
1200 Regular Mission Support	4,200	4%	4,200	4%	3,550
1210 Irregular Mission Support	400	0%	200	0%	250
1310 Pastor Salary	30,277	28%	36,984	37%	36,921
1315 HMRC Payments	5,465	5%	6,642	7%	7,161
1330 Leaseback	13,100	12%	14,400	14%	14,400
1350 Travel Expenses	1,868	2%		0%	155
1355 Transport	93	0%		0%	
1360 Pension Contributions	4,678	4%	8,595	9%	3,812
1410 Training	567	1%		0%	1,138
1430 Resources	1,615	2%	1,236	1%	957
1475 Event Costs	-28	0%		0%	
1480 Meals & Catering	2,525	2%	215	0%	316
1490 Gifts	6,700	6%	179	0%	1,755
1520 WC Activities	-148	0%		0%	
1600 Kitchen Supplies	787	1%	4,210	4%	752
1700 Legal and professional fees	4,977	5%		0%	373
1900 Uncategorised Expense			65	0%	1,686
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100%</b>	<b>100,938</b>	<b>100%</b>	<b>117,892</b>
<b>Summary</b>					
Building Running Costs	26,998	25%	21,931	22%	
Staff Costs	56,047	52%	66,621	66%	
Gifts to others	11,300	11%	4,579	5%	
Ministry Running Costs	13,121	12%	7,807	8%	
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100%</b>	<b>100,938</b>	<b>100%</b>	

Analysis of Funds

January - December 2022

	0000	0010	0015	0020	0021	0022	0023	0024	0025	0030	0031	0040	0045 Gift	0050	0055	0060	2020	2020 JMF	2020 Steve	2021 Speke	Agency	TOTAL
	General	Reserves	Pension	Mens	Welcome	Junior	Rooted	Speke	Cafe	GLADS	Speke	Mission	Fund	Church	Kids	Trainee	Eleanor		Morgan	up (Noahs)	Collections	
	Fund		Reserves	Ministry	Club	Church		Kidz			Totz			Camps	Camps	Fund	Rathbone		COVID Fund			
FUNDS BROUGHT FORWARD	2,781	5,800	0	45	-40	28	1,065	440	0	-1	223	0	-15	206	175	0	0	5	547	0	0	11,258
Income																						
0110 Congregation Regular	63,792																					63,792
0120 Congregation Irregular	9,400																					9,400
0210 Non Congregation Regular																						0
0220 Non Congregation Irregular																						0
0320 Organision Irregular																						0
0500 Building & Room Hire	12,803																					12,803
0510 Cafe Sales																						0
0520 Event Income																						0
0530 Club Subs						52																52
0550 Sales																						0
0600 Grants & Trusts																			7,154			7,154
0650 Contributions (Casey)	800																					800
0700 Gift Aid	6,186								3,000			5,757										14,943
0900 Bank Interest	2																					2
0950 Uncategorized Income	8,630																					8,630
Total Income	101,614	0	0	0	52	0	0	0	3,000	0	0	5,757	0	0	0	0	0	0	7,154	0	0	117,576



## Analysis of Funds continued...

January - December 2022

Expenditures																						
1010 Electricity	5,079																	5	999			6,083
1012 Gas																			636			636
1015 Water	5,447																					5,447
1016 Internet & Phone	953																					953
1018 Waste Management	468																		841			1,309
1019 Insurances	2,783																					2,783
1020 Building Upkeep & Maintenance	3,613							107											1,798			5,518
1021 Window Cleaning																						0
1022 Grounds Maintenance	1,045																					1,045
1025 Building Cleaning	1,049							292											1,614			2,955
1030 Sanitary Services	270																					270
1045 Building Development																						0
1110 AV & IT	12						394															405
1120 Office Supplies	321																					321
1130 Memberships & Licences	3,010																		50			3,060
1200 Regular Mission Support												4,200										4,200
1210 Irregular Mission Support												400										400
1310 Pastor Salary	30,277																					30,277
1315 HMRC Payments	5,465																					5,465
1320 Trainee Allowance																						0
1330 Leaseback	13,100																					13,100
1350 Travel Expenses	1,868																					1,868
1355 Transport					93																	93
1360 Pension Contributions	4,678																					4,678
1410 Training	567																					567
1430 Resources	823							167	126		105											1,221
1450 Advertising/Promotional																						0
1470 Holidays & Camps																						0
1475 Event Costs																						-28
1480 Meals & Catering				104	115				1,560										745			2,525
1490 Gifts	5,600												1,100									6,700
1510 GLADS Activities																						0
1520 WC Activites					-148																	-148
1600 Kitchen Supplies									62										726			787
1650 Furniture																						0
1660 External Trainers																						0
1700 Legal and professional fees	4,977																					4,977
1900 Uncatergorised Expense																						0
Total Expenditures	91,402	0	0	104	60	0	394	167	2,120	0	105	4,600	1,100	0	0	0	0	5	7,410	0	0	107,466
Fund Transfer (IN)		4,200	504																			
Fund Transfer (OUT)	4,704																					
Fund Transfer (NET)	-4,704	4,200	504	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income/(Expenditure)	5,507	4,200	504	-104	-8	0	-394	-167	880	0	-105	1,157	-1,100	0	0	0	0	-5	-256	0	0	10,110
FUNDS CARRIED FORWARD	8,288	10,000	504	-59	-49	28	672	273	880	-1	118	1,157	-1,115	206	175	0	0	0	291	0	0	21,368

# Accounting Notes

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## 1. Basis of Accounting

The financial statements have been prepared in accordance with the Charities Act 2011. There may be minor discrepancies in the totals as the pence are not being shown.

## 2. Annual Report & Annual Return

In 2010 Speke Baptist Church were registered as a Charity (Nr 1134673) and accordingly have prepared an Annual Report for year ending 31 December 2022.

## 3. Fund Accounting

*Unrestricted funds* are available for use at the discretion of the church in furtherance of its charitable objectives. *Restricted funds* are subjected to restrictions on the expenditure imposed by the donor or contained in the terms of the grant.

## 4. Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received. The associated tax recovery from donations under Gift Aid are not recognised as income when the donation is received, but rather when the reclaim is received from HMRC. [These accounts include Gift Aid claimed up to and including 31 May 2022.](#) Legacies are accounted for when their receipt is certain and can be properly quantified. All other income is generally recognised when it is receivable.

## 5. Resources Expended

Resources expended are recognised in the period to which they are incurred and included attributable VAT which cannot be recovered. They are allocated to the activity to which they relate. As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

## 6 Unrecognised Expenses & Income

From time-to-time certain income & expenditure is classified as Unrecognised. In most cases these are transactions which have been undertaken in error (i.e., a gas invoice payment which has been returned) and there is a matching or similar transaction which has been assigned the relevant activity code.

## 7. Taxation

As part of the 'Fellowship of Independent Evangelical Churches (FIEC)', the church is an *excepted* charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect to income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

## 8. Staff Costs & Trustees Expenses

No employee received emoluments greater than £60,000 during the year.

Matthew Stevenson (Trustee) provides grounds maintenance and grass cutting for the church properties. The cost for these services amounted to £1,045 in the fiscal year.

Stephen Casey (Trustee) and Anthony Fisher (Trustee) are the full time Pastor/Elders of the church and received total remunerations of £28,682 & £14,694 respectively in the fiscal year.

The appointment of all the above was made following the process outlined in the constitution.

Anthony Fisher (Trustee & Pastor/Elder) resigned from his position during April 2022 and subsequently his employment ceased in June 2022, following the contractual notice period.

## 9. Related Charities

The custodian Trustee of the Church is the Fellowship Property Trust, charity number 251395. The Church is also a member of the Fellowship of Independent Evangelical Churches.

## 10. Reserves Policy

The church's policy on reserves is to target a reserve of £15,000. This is based on the principle of being able to fulfill obligations to pay Employees for a period of 3 months should the charities income cease entirely. It should be noted that between 2015 & 2021 the reserves have fluctuated between £5,000 & £10,000. For 2022 they have increased from £5,800 (2021) to £10,000.

## 11. Mission Fund Policy

The church's policy is that the Mission Fund allocated for each year is to be based on 10% of the previous years "0110 Congregation Regular" Donations.

The Congregation Regular Donations for 2021 = £57,572

Therefore,

Mission Budget for 2022 = **£5,757**

0040 Mission Fund spend for 2022 = £4,600

0045 Gift Fund spend for 2022 = £1,100

**Total spend = £5,700**

Surplus funds are not accumulated year on year.

## 12. Tangible Assets

*C100 Old Church Building:* Speke Baptist Church is the beneficial owner (subject to the relevant trusts) of this asset, the legal title to which is held by the church's custodian trustees of the Fellowship Property Trust. The building value is based on 50% of the SLH Valuation undertaken in 2016 due to a restrictive covenant on land.

*C200 Noah's Ark:* Speke Baptist Church is the beneficial owner (subject to the relevant trusts) of this asset, the legal title to which is *held by the church's custodian trustees of the Fellowship Property Trust. The building value has been assessed based on market value.*

*C300 FFE & ITC:* assessed at previous years value less 10%



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# FINANCIAL STATEMENTS

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Speke Baptist Church  
For the period ended 31 December 2022

Prepared on  
23 September 2023



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# Independent Examiner's Report

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I report on the financial statement of Speke Baptist Church for the year ending 31 December 2022, which are set out within this report.

## Respective Responsibilities

The charity 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 Report

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 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

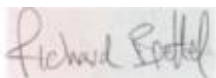
In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~) \*Delete words in brackets if they do not apply

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 to enable a proper understanding of the accounts to be reached.

Signed by the Independent Examiner:



Date: 24 October 2023

Name: Richard Brettell

Relevant professional qualifications (if any): RICS

Address: 8 Oxford Court, Manchester, M23WQ

Disclosure (brief details if any): None

## Treasurers Statement

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I have prepared these financial statements for the year ended 31 December 2022.

Singed:



Date: 10 October 2023

Name: Colin Campbell

Address: 102 East Millwood Road, Liverpool, L24 6SF

### PRESENTED TO THE TRUSTEES

**APPROVED** by the Trustees at the Trustees meeting held 28 October 2023 and signed on behalf of the Trustees:

Signed:



Date: 28 October 2023

Name: Andrea Gill

Address: 2 Oakland Road, Liverpool, L19 9DU



## Balance Sheet

As of December 31, 2022

		End of 2022	End of 2021
CASH AT BANK & IN HAND			
B400	Barclays #1 Account	11,384	6,215
B401	Barclays #2 Account	10,002	5,001
B500	Petty Cash	-52	9
Sub-Total		21,334	11,224
Annual Change		10,110	-2,479
FIXED ASSETS			
A200	Noahs Ark Building	200,000	200,000
A210	Old Church Building	25,000	25,000
A300	FFE & ICT	25,382	28,203
Sub-Total		250,382	253,203
TOTAL NET ASSETS		271,716	264,426

## Fund Balances

As of December 31, 2022

			End of 2022	End of 2021
<b>CASH IN HAND AND AT THE BANK: REPRESENTED BY FUNDS</b>				
0000 General Fund	Unrestricted	General Funds of the Church	8,288	2,781
0010 Reserves	Designated	General Reserves of the Church as per the Reserves Policy	10,000	5,800
0015 Pension Reserves	Designated	Reserves in relation to Pension Liabilities	504	0
0020 Mens Ministry	Designated	Funds relating to Mens Ministry	-59	45
0021 Welcome Club	Designated	Funds relating to Welcome Club activities	-49	-40
0022 Junior Church	Designated	Funds relating to Junior Church Activities	28	28
0023 Rooted	Designated	Funds relating to Youth Work Activities	672	1,065
0024 Speke Kidz	Designated	Funds relating to Speke Kids Activities	273	440
0025 Cafe	Designated	Funds relating to operating the Community Cafe	880	0
0030 GLADS	Designated	Funds relating to the GLADs Group	NA	-1
0031 Speke Totz	Designated	Funds relating to Speke Totz Activities	118	223
0040 Mission	Designated	Mission Fund based on 10% of previous years regular income	1,157	0
0045 Gift Fund	Designated	Fund for the collection and provision of gifts	-1,115	-15
0050 Church Camps	Designated	Funds designated towards Church camps/weekends/holidays	206	206
0055 Kids Camps	Designated	Funds designated towards Youth camps/weekends/holidays	175	175
0060 Trainee Fund	Designated	Funds relating to Trainee	0	0
2020 Eleanor Rathbone	Restricted	2k grant towards utility bills Jul 20 to Jul 21 (potentially repeated for 2 further years)	0	0
2020 JMF	Restricted	8k grant towards utility bills Jul 20 to Jul 21	NA	5
2020 Steve Morgan COVID Fund	Restricted	£26k to support Café 25% p'd '20. 25% p'd Feb '21 with remaining 50% p'd monthly (£590) until Mar '23	291	547
2021 Speke up (Noahs)	Restricted	Speke up funding (2020/£1k) towards general running costs.	NA	0
Agency Collections	Restricted	Funds collected on behalf of third party organisation	0	0
<b>Sub-Total</b>			<b>21,369</b>	<b>11,258</b>

## Analysis of Income

January - December 2022

INCOME	2022	2021
<b>Donations and legacies</b>		
0110 Congregation Regular	63,792	57,572
0120 Congregation Irregular	9,400	1,094
0210 Non Congregation Regular	-	-
0220 Non Congregation Irregular	-	56
0320 Organisation Irregular	-	150
<b>Total Donations and legacies</b>	<b>73,192</b>	<b>58,872</b>
<b>Income from Charitable activities</b>		
0500 Building & Room Hire	12,803	5,393
0510 Cafe Sales	-	200
0520 Event Income	-	-
0530 Club Subs	52	-
0550 Sales	-	-
<b>Total Income from Charitable activities</b>	<b>12,854</b>	<b>5,593</b>
<b>Other Income</b>		
0600 Grants & Trusts	7,154	14,740
0650 Contributions (Casey)	800	1,825
0700 Gift Aid	14,943	17,434
0900 Bank Interest	2	1
0950 Uncategorised Income	8,630	-
<b>Total Other Income</b>	<b>31,530</b>	<b>33,999</b>
<b>TOTAL INCOME</b>	<b>117,576</b>	<b>98,464</b>

## Analysis of Expenditure

January - December 2022

EXPENDITURE	2022	2021
Expenditure on Charitable Activities		
1010 Electricity	6,083	3,943
1012 Gas	636	629
1015 Water	5,447	4,949
1016 Internet & Phone	953	684
1018 Waste Management	1,309	673
1019 Insurances	2,783	2,553
1020 Building Upkeep & Maintenance	5,518	5,181
1022 Grounds Maintenance	1,045	1,140
1025 Building Cleaning	2,955	1,921
1030 Sanitary Services	270	259
1110 AV & IT	12	55
1120 Office Supplies	321	48
1130 Memberships & Licences	3,060	1,977
1200 Regular Mission Support	4,200	4,200
1210 Irregular Mission Support	400	200
1310 Pastor Salary	30,277	36,984
1315 HMRC Payments	5,465	6,642
1330 Leaseback	13,100	14,400
1350 Travel Expenses	1,868	
1355 Transport	93	
1360 Pension Contributions	4,678	8,595
1410 Training	567	
1430 Resources	1,615	1,236
1475 Event Costs	-28	
1480 Meals & Catering	2,525	215
1490 Gifts	6,700	179
1520 WC Activities	-148	
1600 Kitchen Supplies	787	4,210
1700 Legal and professional fees	4,977	
1900 Uncatergorised Expense		65
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100,938</b>

## Financial Activities by % of Total Income

January - December 2022

INCOME	2022	%	2021	%
Donations and legacies				
0110 Congregation Regular	63,792	54%	57,572	58%
0120 Congregation Irregular	9,400	8%	1,094	1%
0210 Non Congregation Regular	-	-	-	-
0220 Non Congregation Irregular	-	-	56	0%
0320 Organisation Irregular	-	-	150	0%
Total Donations and legacies	73,192	62%	58,872	60%
Income from Charitable activities				
0500 Building & Room Hire	12,803	11%	5,393	5%
0510 Cafe Sales	-	-	200	0%
0520 Event Income	-	-	-	-
0530 Club Subs	52	-	-	-
0550 Sales	-	-	-	-
Total Income from Charitable activities	12,854	11%	5,593	6%
Other Income				
0600 Grants & Trusts	7,154	6%	14,740	15%
0650 Contributions (Casey)	800	1%	1,825	2%
0700 Gift Aid	14,943	13%	17,434	18%
0900 Bank Interest	2	-	1	0%
0950 Uncategorised Income	8,630	-	-	-
Total Other Income	31,530	27%	33,999	35%
TOTAL INCOME	117,576	100%	98,464	100%
Summary				
Congregation Income (incl Gift Aid)	88,136	75%	76,100	77%
Building Hire	12,803	11%	5,393	5%
Grants & Trusts	7,154	6%	14,740	15%
Other	9,484	8%	2,231	2%
TOTAL EXPENDITURE	117,576	100%	98,464	100%

## Financial Activities by % of Total Expense

January - December 2022

Expenditure on Charitable Activities					
1010 Electricity	6,083	6%	3,943	4%	6,170
1012 Gas	636	1%	629	1%	2,491
1015 Water	5,447	5%	4,949	5%	2,335
1016 Internet & Phone	953	1%	684	1%	720
1018 Waste Management	1,309	1%	673	1%	804
1019 Insurances	2,783	3%	2,553	3%	2,417
1020 Building Upkeep & Maintenance	5,518	5%	5,181	5%	12,067
1022 Grounds Maintenance	1,045	1%	1,140	1%	1,140
1025 Building Cleaning	2,955	3%	1,921	2%	1,007
1030 Sanitary Services	270	0%	259	0%	254
1110 AV & IT	12	0%	55	0%	1,279
1120 Office Supplies	321	0%	48	0%	79
1130 Memberships & Licences	3,060	3%	1,977	2%	2,785
1200 Regular Mission Support	4,200	4%	4,200	4%	3,550
1210 Irregular Mission Support	400	0%	200	0%	250
1310 Pastor Salary	30,277	28%	36,984	37%	36,921
1315 HMRC Payments	5,465	5%	6,642	7%	7,161
1330 Leaseback	13,100	12%	14,400	14%	14,400
1350 Travel Expenses	1,868	2%		0%	155
1355 Transport	93	0%		0%	
1360 Pension Contributions	4,678	4%	8,595	9%	3,812
1410 Training	567	1%		0%	1,138
1430 Resources	1,615	2%	1,236	1%	957
1475 Event Costs	-28	0%		0%	
1480 Meals & Catering	2,525	2%	215	0%	316
1490 Gifts	6,700	6%	179	0%	1,755
1520 WC Activities	-148	0%		0%	
1600 Kitchen Supplies	787	1%	4,210	4%	752
1700 Legal and professional fees	4,977	5%		0%	373
1900 Uncategorised Expense			65	0%	1,686
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100%</b>	<b>100,938</b>	<b>100%</b>	<b>117,892</b>
<b>Summary</b>					
Building Running Costs	26,998	25%	21,931	22%	
Staff Costs	56,047	52%	66,621	66%	
Gifts to others	11,300	11%	4,579	5%	
Ministry Running Costs	13,121	12%	7,807	8%	
<b>TOTAL EXPENDITURE</b>	<b>107,466</b>	<b>100%</b>	<b>100,938</b>	<b>100%</b>	

Analysis of Funds

January - December 2022

	0000	0010	0015	0020	0021	0022	0023	0024	0025	0030	0031	0040	0045 Gift	0050	0055	0060	2020	2020 JMF	2020 Steve	2021 Speke	Agency	TOTAL
	General	Reserves	Pension	Mens	Welcome	Junior	Rooted	Speke	Cafe	GLADS	Speke	Mission	Fund	Church	Kids	Trainee	Eleanor		Morgan	up (Noahs)	Collections	
	Fund		Reserves	Ministry	Club	Church		Kidz			Totz			Camps	Camps	Fund	Rathbone		COVID Fund			
FUNDS BROUGHT FORWARD	2,781	5,800	0	45	-40	28	1,065	440	0	-1	223	0	-15	206	175	0	0	5	547	0	0	11,258
Income																						
0110 Congregation Regular	63,792																					63,792
0120 Congregation Irregular	9,400																					9,400
0210 Non Congregation Regular																						0
0220 Non Congregation Irregular																						0
0320 Organision Irregular																						0
0500 Building & Room Hire	12,803																					12,803
0510 Cafe Sales																						0
0520 Event Income																						0
0530 Club Subs						52																52
0550 Sales																						0
0600 Grants & Trusts																			7,154			7,154
0650 Contributions (Casey)	800																					800
0700 Gift Aid	6,186								3,000			5,757										14,943
0900 Bank Interest	2																					2
0950 Uncategorized Income	8,630																					8,630
Total Income	101,614	0	0	0	52	0	0	0	3,000	0	0	5,757	0	0	0	0	0	0	7,154	0	0	117,576

## Analysis of Funds continued...

January - December 2022

Expenditures																										
1010 Electricity	5,079																			5	999			6,083		
1012 Gas																					636			636		
1015 Water	5,447																							5,447		
1016 Internet & Phone	953																							953		
1018 Waste Management	468																				841			1,309		
1019 Insurances	2,783																							2,783		
1020 Building Upkeep & Maintenance	3,613																				1,798			5,518		
1021 Window Cleaning																								0		
1022 Grounds Maintenance	1,045																							1,045		
1025 Building Cleaning	1,049																				1,614			2,955		
1030 Sanitary Services	270																							270		
1045 Building Development																								0		
1110 AV & IT	12																			394				405		
1120 Office Supplies	321																							321		
1130 Memberships & Licences	3,010																				50			3,060		
1200 Regular Mission Support																				4,200				4,200		
1210 Irregular Mission Support																				400				400		
1310 Pastor Salary	30,277																							30,277		
1315 HMRC Payments	5,465																							5,465		
1320 Trainee Allowance																								0		
1330 Leaseback	13,100																							13,100		
1350 Travel Expenses	1,868																							1,868		
1355 Transport																				93				93		
1360 Pension Contributions	4,678																							4,678		
1410 Training	567																							567		
1430 Resources	823																			167	126	105			1,221	
1450 Advertising/Promotional																								0		
1470 Holidays & Camps																								0		
1475 Event Costs																					-28			-28		
1480 Meals & Catering																				104	115		1,560		745	2,525
1490 Gifts	5,600																					1,100			6,700	
1510 GLADS Activities																								0		
1520 WC Activites																					-148			-148		
1600 Kitchen Supplies																					62		726	787		
1650 Furniture																								0		
1660 External Trainers																								0		
1700 Legal and professional fees	4,977																							4,977		
1900 Uncatergorised Expense																								0		
Total Expenditures	91,402	0	0	104	60	0	394	167	2,120	0	105	4,600	1,100	0	0	0	0	5	7,410	0	0	107,466				
Fund Transfer (IN)		4,200	504																							
Fund Transfer (OUT)	4,704																									
Fund Transfer (NET)	-4,704	4,200	504	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Net Income/(Expenditure)	5,507	4,200	504	-104	-8	0	-394	-167	880	0	-105	1,157	-1,100	0	0	0	0	-5	-256	0	0	10,110				
FUNDS CARRIED FORWARD	8,288	10,000	504	-59	-49	28	672	273	880	-1	118	1,157	-1,115	206	175	0	0	0	291	0	0	21,368				



# Accounting Notes

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## 1. Basis of Accounting

The financial statements have been prepared in accordance with the Charities Act 2011. There may be minor discrepancies in the totals as the pence are not being shown.

## 2. Annual Report & Annual Return

In 2010 Speke Baptist Church were registered as a Charity (Nr 1134673) and accordingly have prepared an Annual Report for year ending 31 December 2022.

## 3. Fund Accounting

*Unrestricted funds* are available for use at the discretion of the church in furtherance of its charitable objectives. *Restricted funds* are subjected to restrictions on the expenditure imposed by the donor or contained in the terms of the grant.

## 4. Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received. The associated tax recovery from donations under Gift Aid are not recognised as income when the donation is received, but rather when the reclaim is received from HMRC. [These accounts include Gift Aid claimed up to and including 31 May 2022.](#) Legacies are accounted for when their receipt is certain and can be properly quantified. All other income is generally recognised when it is receivable.

## 5. Resources Expended

Resources expended are recognised in the period to which they are incurred and included attributable VAT which cannot be recovered. They are allocated to the activity to which they relate. As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

## 6 Unrecognised Expenses & Income

From time-to-time certain income & expenditure is classified as Unrecognised. In most cases these are transactions which have been undertaken in error (i.e., a gas invoice payment which has been returned) and there is a matching or similar transaction which has been assigned the relevant activity code.

## 7. Taxation

As part of the 'Fellowship of Independent Evangelical Churches (FIEC)', the church is an *excepted* charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect to income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

## 8. Staff Costs & Trustees Expenses

No employee received emoluments greater than £60,000 during the year.

Matthew Stevenson (Trustee) provides grounds maintenance and grass cutting for the church properties. The cost for these services amounted to £1,045 in the fiscal year.

Stephen Casey (Trustee) and Anthony Fisher (Trustee) are the full time Pastor/Elders of the church and received total remunerations of £28,682 & £14,694 respectively in the fiscal year.

The appointment of all the above was made following the process outlined in the constitution.

Anthony Fisher (Trustee & Pastor/Elder) resigned from his position during April 2022 and subsequently his employment ceased in June 2022, following the contractual notice period.

## 9. Related Charities

The custodian Trustee of the Church is the Fellowship Property Trust, charity number 251395. The Church is also a member of the Fellowship of Independent Evangelical Churches.

## 10. Reserves Policy

The church's policy on reserves is to target a reserve of £15,000. This is based on the principle of being able to fulfill obligations to pay Employees for a period of 3 months should the charities income cease entirely. It should be noted that between 2015 & 2021 the reserves have fluctuated between £5,000 & £10,000. For 2022 they have increased from £5,800 (2021) to £10,000.

## 11. Mission Fund Policy

The church's policy is that the Mission Fund allocated for each year is to be based on 10% of the previous years "0110 Congregation Regular" Donations.

The Congregation Regular Donations for 2021 = £57,572

Therefore,

Mission Budget for 2022 = **£5,757**

0040 Mission Fund spend for 2022 = £4,600

0045 Gift Fund spend for 2022 = £1,100

**Total spend = £5,700**

Surplus funds are not accumulated year on year.

## 12. Tangible Assets

*C100 Old Church Building:* Speke Baptist Church is the beneficial owner (subject to the relevant trusts) of this asset, the legal title to which is held by the church's custodian trustees of the Fellowship Property Trust. The building value is based on 50% of the SLH Valuation undertaken in 2016 due to a restrictive covenant on land.

*C200 Noah's Ark:* Speke Baptist Church is the beneficial owner (subject to the relevant trusts) of this asset, the legal title to which is *held by the church's custodian trustees of the Fellowship Property Trust. The building value has been assessed based on market value.*

*C300 FFE & ITC:* assessed at previous years value less 10%