

TELLING THE JESUS  
STORY IN SPEKE



# Trustees Annual Report

For the period

1<sup>st</sup> January to  
31<sup>st</sup> December  
2023

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.



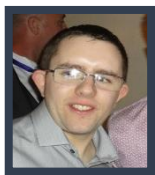
**Matthew Stevenson**  
Chair of Trustees



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



**Andy Langton**  
Elder and Trustee



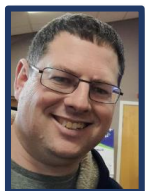
**Nathan Gillett**  
Elder and Trustee



**Andrea Gill**  
Secretary and Trustee



**Colin Campbell**  
Treasurer and Trustee



**Tim Berry**  
Elder (Associate Pastor) and Trustee

Tim Berry joined the church as part-time Elder, Associate Pastor and Trustee in March 2023.

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 are attended by between 60-80 people each week. Approximately 50% are under 18 years of age.
- 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
- 'Speke Youth', our teenage group has a group of between 10 and 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 continues to be very well used.
- New activities set up this year include Cross Roads for those struggling with addiction and the Noah's Workshop which provides friendship for men through woodwork and repairing broken furniture etc.
- The Fella's lunch was stopped during COVID but restarted this year. This provides free food and friendship for between 4 and 8 men weekly.
- 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 and Instagram.

The church continues to support the work of Christian missionaries in Indonesia and Kosovo both financially and with prayer. We also support Radstock ministries, the Christian Institute and Open Doors.

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 from the church regularly involved with children's clubs, foodbank, café and the elderly lunch club. Approximately 8 other volunteers support the foodbank rotas.

The timetable of weekly activities which took place in the Noah's Ark centre in 2023 is shown below.

Day	Time	Activity
Monday	9-3	PSS - Adults with Learning difficulties (LD)
	10-12	Welcome Club
	5-6	Cross Roads addiction support group
	6-7	Clubbercise
Tuesday	10-12	Foodbank
	10-12	Computer club
	10-12	Noah's Workshop
	10-12	Community cafe
	12.15 to 1.45	Fella's Lunch
	6.30-7.30	Speke Kids
	7.45-9	Speke Youth
	6-9	Speke Balmoral Morris Dancers
Wednesday	9-3	PSS - Adults with LD
	5-9	Kavs Crusaders Majorettes
Thursday	10-12	Foodbank
	10-12	Community cafe
	10-12	Noah's Workshop
	1-2.30	Speke Tots
	4.30-9	Rainbows, Brownies and Guides
	6-7	Clubbercise
Friday	9-3	PSS - Adults with LD
	5-9	Liverpool Elite Majorettes
Saturday	9.30-11.30	Who let the Dads out?
	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.
- Clubbercise exercise classes ran each week.

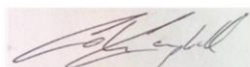
## Financial review

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:

29/10/2024

29/10/2024



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# FINANCIAL STATEMENTS

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Speke Baptist Church  
For the period ended 31 December 2023

Prepared on  
20 October 2024



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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 2023, 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

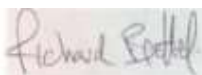
In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~) \*Delete words in brackets if they do not apply

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: 26 October 2024

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 2023.

Singed:



Date: 20 October 2024

Name: Colin Campbell

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

### PRESENTED TO THE TRUSTEES

**APPROVED** by the Trustees at the Trustees via electronic communication week commencing 27 October 2024 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, 2023

		End of 2023	End of 2022
<b>CASH AT BANK &amp; IN HAND</b>			
B400	Barclays #1 Account	10,211	11,384
B401	Barclays #2 Account	62,529	10,002
B500	Petty Cash	38	(52)
<b>Sub-Total</b>		<b>72,778</b>	<b>21,334</b>
<b>Annual Change</b>		<b>51,444</b>	<b>10,110</b>
<b>FIXED ASSETS</b>			
A200	Noahs Ark Building	200,000	200,000
A210	Old Church Building	0	25,000
A300	FFE & ICT	22,844	25,382
<b>Sub-Total</b>		<b>222,844</b>	<b>250,382</b>
<b>TOTAL NET ASSETS</b>		<b>295,622</b>	<b>271,716</b>

## Fund Balances

As of December 31, 2023

			End of 2023	End of 2022
<b>CASH IN HAND AND AT THE BANK: REPRESENTED BY FUNDS</b>				
0000 General Fund	Unrestricted	General Funds of the Church	54,443	8,288
0010 Reserves	Designated	General Reserves of the Church as per the Reserves Policy	15,000	10,000
0015 Pension Reserves	Designated	Reserves in relation to Penion Liabilities	1,800	504
0020 Mens Ministry	Designated	Funds relating to Mens Ministry	(199)	(59)
0021 Welcome Club	Designated	Funds relating to Welcome Club activities	78	(49)
0022 Junior Church	Designated	Funds relating to Junior Church Activities	28	28
0023 Rooted	Designated	Funds relating to Youth Work Activities	672	672
0024 Speke Kidz	Designated	Funds relating to Speke Kids Activities	(59)	273
0025 Cafe	Designated	Funds relating to operating the Community Cafe	(3,011)	880
0031 Speke Totz	Designated	Funds relating to Speke Totz Activities	40	118
0040 Mission & Gifts	Designated	Mission Fund based on 10% of previous years regular income	2,165	1,157
0045 Gift Fund	Designated	Fund for the collection and provsion of gifts	(0)	(1,115)
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	3x2k grant towards utility bills Jul 20 to Nov 23	0	0
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	0	291
2023 Break-in	Restricted	Insurance claim to cover costs - £50 excess	(50)	NA
2023 FIEC Hardship	Restricted	£500 grant towards enegery costs	0	NA
2023 Houshold Support	Restricted	2 x £500 via SL foodback to support costs of operating foodbank	NK	NA
2023 John Moore Fund	Restricted	£5000 towards running costs	1,809	NA
2023 Manshed	Restricted	£1700 from Hemby charitable Trust toward starting Manshed project	(440)	NA
2023 Steve Morgan	Restricted	3 year grant of £7500 per year towards running costs.	(39)	NA
Agency Collections	Restricted	Funds collected on behalf of third party organisation	0	0
<b>Sub-Total</b>			<b>72,617</b>	<b>21,369</b>

## Analysis of Income

January - December 2023

INCOME	2023	2022
<b>Donations and legacies</b>		
0110 Congregation Regular	71,826	63,792
0120 Congregation Irregular	1,972	9,400
0210 Non Congregation Regular	-	-
0220 Non Congregation Irregular	5,300	-
0320 Organisation Irregular	-	-
<b>Total Donations and legacies</b>	<b>79,098</b>	<b>73,192</b>
<b>Income from Charitable activities</b>		
0500 Building & Room Hire	15,732	12,803
0510 Cafe Sales	-	-
0520 Event Income	958	-
0530 Club Subs	-	52
0550 Sales	31,769	-
<b>Total Income from Charitable activities</b>	<b>48,460</b>	<b>12,854</b>
<b>Other Income</b>		
0600 Grants & Trusts	18,364	7,154
0650 Contributions (Casey)	1,860	800
0700 Gift Aid	0	14,943
0900 Bank Interest	301	2
0950 Uncategorised Income	2,847	8,630
<b>Total Other Income</b>	<b>23,372</b>	<b>31,530</b>
<b>TOTAL INCOME</b>	<b>150,930</b>	<b>117,576</b>

## Analysis of Expenditure

January - December 2023

EXPENDITURE	2023	2022
<b>Expenditure on Charitable Activities</b>		
1010 Electricity	9,539	6,083
1012 Gas	898	636
1015 Water	2,463	5,447
1016 Internet & Phone	628	953
1018 Waste Management	1,962	1,309
1019 Insurances	1,964	2,783
1020 Building Upkeep & Maintenance	11,830	5,518
1022 Grounds Maintenance	1,140	1,045
1025 Building Cleaning	4,080	2,955
1030 Sanitary Services	253	270
1045 Building Development	200	0
1110 AV & IT	128	405
1120 Office Supplies	0	321
1130 Memberships & Licences	2,345	3,060
1200 Regular Mission Support	4,175	4,200
1210 Irregular Mission Support	0	400
1310 Pastor Salary	31,467	30,277
1315 HMRC Payments	1,611	5,465
1330 Leaseback	10,200	13,100
1350 Travel Expenses	1,016	1,868
1355 Transport	112	93
1360 Pension Contributions	3,185	4,678
1410 Training	1,030	567
1430 Resources	1,651	1,221
1475 Event Costs	0	(28)
1480 Meals & Catering	4,810	2,525
1490 Gifts	58	6,700
1520 WC Activities	0	(148)
1600 Kitchen Supplies	1,582	787
1650 Furniture	13	
1700 Legal and professional fees	0	4,977
1900 Uncatergorised Expense	1,345	
<b>TOTAL EXPENDITURE</b>	<b>99,682</b>	<b>107,466</b>



## Financial Activities by % of Total Income

January - December 2023

INCOME	2023	%	2022	%
<b>Donations and legacies</b>				
0110 Congregation Regular	71,826	48%	63,792	54%
0120 Congregation Irregular	1,972	1%	9,400	8%
0210 Non Congregation Regular	-	-	-	-
0220 Non Congregation Irregular	5,300	4%	-	-
0320 Organisation Irregular	-	-	-	-
<b>Total Donations and legacies</b>	<b>79,098</b>	<b>52%</b>	<b>73,192</b>	<b>62%</b>
<b>Income from Charitable activities</b>				
0500 Building & Room Hire	15,732	10%	12,803	11%
0510 Cafe Sales	-	-	-	-
0520 Event Income	958	1%	-	-
0530 Club Subs	-	-	52	-
0550 Sales	31,769	21%	-	-
<b>Total Income from Charitable activities</b>	<b>48,460</b>	<b>32%</b>	<b>12,854</b>	<b>11%</b>
<b>Other Income</b>				
0600 Grants & Trusts	18,364	12%	7,154	6%
0650 Contributions (Casey)	1,860	1%	800	1%
0700 Gift Aid	0	0%	14,943	13%
0900 Bank Interest	301	-	2	-
0950 Uncategorised Income	2,847	-	8,630	-
<b>Total Other Income</b>	<b>23,372</b>	<b>15%</b>	<b>31,530</b>	<b>27%</b>
<b>TOTAL INCOME</b>	<b>150,930</b>	<b>100%</b>	<b>117,576</b>	<b>100%</b>
<b>Summary</b>				
Congregation Income (incl Gift Aid)	73,798	49%	88,136	75%
Building Hire	15,732	10%	12,803	11%
Grants & Trusts	18,364	12%	7,154	6%
Other	43,036	29%	9,484	8%
<b>TOTAL EXPENDITURE</b>	<b>150,930</b>	<b>100%</b>	<b>117,576</b>	<b>100%</b>

## Financial Activities by % of Total Expense

January - December 2023

EXPENDITURE	2023	%	2022	%
Expenditure on Charitable Activities				
1010 Electricity	9,539	10%	6,083	6%
1012 Gas	898	1%	636	1%
1015 Water	2,463	2%	5,447	5%
1016 Internet & Phone	628	1%	953	1%
1018 Waste Management	1,962	2%	1,309	1%
1019 Insurances	1,964	2%	2,783	3%
1020 Building Upkeep & Maintenance	11,830	12%	5,518	5%
1022 Grounds Maintenance	1,140	1%	1,045	1%
1025 Building Cleaning	4,080	4%	2,955	3%
1030 Sanitary Services	253	0%	270	0%
1045 Building Development	200	0%	0	0%
1110 AV & IT	128	0%	405	0%
1120 Office Supplies	0	0%	321	0%
1130 Memberships & Licences	2,345	2%	3,060	3%
1200 Regular Mission Support	4,175	4%	4,200	4%
1210 Irregular Mission Support	0	0%	400	0%
1310 Pastor Salary	31,467	32%	30,277	28%
1315 HMRC Payments	1,611	2%	5,465	5%
1330 Leaseback	10,200	10%	13,100	12%
1350 Travel Expenses	1,016	1%	1,868	2%
1355 Transport	112	0%	93	0%
1360 Pension Contributions	3,185	3%	4,678	4%
1410 Training	1,030	1%	567	1%
1430 Resources	1,651	2%	1,221	1%
1475 Event Costs	0	0%	(28)	0%
1480 Meals & Catering	4,810	5%	2,525	2%
1490 Gifts	58	0%	6,700	6%
1520 WC Activities	0	0%	(148)	0%
1600 Kitchen Supplies	1,582	2%	787	1%
1650 Furniture	13	0%		0%
1700 Legal and professional fees	0	0%	4,977	5%
1900 Uncatergorised Expense	1,345	1%		0%
<b>TOTAL EXPENDITURE</b>	<b>99,682</b>	<b>100%</b>	<b>107,466</b>	<b>100%</b>
Summary				
Building Running Costs	34,757	35%	26,998	25%
Staff Costs	48,620	49%	56,047	52%
Gifts to others	4,233	4%	11,300	11%
Ministry Running Costs	11,872	12%	13,121	12%
<b>TOTAL EXPENDITURE</b>	<b>99,482</b>	<b>100%</b>	<b>107,466</b>	<b>100%</b>



	0000 General Fund	0010 Reserves	0015 Pension Reserves	0020 Mens Ministry	0021 Welcome Club	0022 Junior Church	0023 Rooted	0024 Speke Kidz	0025 Cafe	0031 Speke Totz	0040 Mission & Gifts	0045 Gift Fund	0050 Church Camps	0055 Kids Camps	0060 Trainee Fund	2020 Eleanor Rathbone	2020 Steve Morgan COVID Fund	2023 Break-in	2023 FIEC Hardship	2023 Houshold Support	2023 John Moore Fund	2023 Manshed	2023 Steve Morgan	Agency Collections	TOTAL
FUNDS BROUGHT FORWARD	8,288	10,000	504	(59)	(49)	28	672	273	880	118	1,157	(1,115)	206	175	0	0	291	0	0	0	0	0	0	0	21,369
Income																									
0110 Congregation Regular	71,826																								71,826
0120 Congregation Irregular	1,972																								1,972
0210 Non Congregation Regular	5,300																								5,300
0220 Non Congregation Irregular																									0
0320 Organision Irregular																									0
0500 Building & Room Hire	15,732																								15,732
0510 Cafe Sales																									0
0520 Event Income					958																				958
0530 Club Subs																									0
0550 Sales	25,372										6,397														31,769
0600 Grants & Trusts																4,000	1,789		500	1,000	5,000	1,700	4,375		18,364
0650 Contributions (Casey)	1,860																								1,860
0700 Gift Aid																									0
0900 Bank Interest	301																								301
0950 Uncategorised Income	550																	2,297							2,847
Total Income	122,914	0	0	0	958	0	0	0	0	0	6,397	0	0	0	0	4,000	1,789	2,297	500	1,000	5,000	1,700	4,375	0	150,930

Analysis of Funds continued...

January - December 2023

	0000 General Fund	0010 Reserves	0015 Pension Reserves	0020 Mens Ministry	0021 Welcome Club	0022 Junior Church	0023 Rooted	0024 Speke Kidz	0025 Cafe	0031 Speke Totz	0040 Mission & Gifts	0045 Gift Fund	0050 Church Camps	0055 Kids Camps	0060 Trainee Fund	2020 Eleanor Rathbone	2020 Steve Morgan COVID Fund	2023 Break-in	2023 FIEC Hardship	2023 Houshold Support	2023 John Moore Fund	2023 Manshed Morgan	2023 Steve Morgan	Agency Collections	TOTAL
Expenditures																									
1010 Electricity	790															4,000	446			1,000	918		2,385		9,539
1012 Gas	489																324						86		898
1015 Water	854																127				938		544		2,463
1016 Internet & Phone	382																				246		734		1,362
1018 Waste Management	613																295				319		314		1,541
1019 Insurances	881																				770				1,650
1020 Building Upkeep & Maintenance	7,078																78	2,347	500				1,827		11,830
1021 Window Cleaning																									0
1022 Grounds Maintenance	1,140																								1,140
1025 Building Cleaning	2,999																729						352		4,080
1030 Sanitary Services	253																								253
1045 Building Development																						200			200
1110 AV & IT	128																								128
1120 Office Supplies																									0
1130 Memberships & Licences	2,345																								2,345
1200 Regular Mission Support											4,175														4,175
1210 Irregular Mission Support																									0
1310 Pastor Salary	31,467																								31,467
1315 HMRC Payments	1,611																								1,611
1320 Trainee Allowance																									0
1330 Leaseback	10,200																								10,200
1350 Travel Expenses	1,016																								1,016
1355 Transport					112																				112
1360 Pension Contributions	3,185																								3,185
1410 Training	1,030																								1,030
1430 Resources	1,119				23			332		65												112			1,651
1450 Advertising/Promotional																									0
1470 Holidays & Camps																									0
1475 Event Costs																									0
1480 Meals & Catering				139	697				3,892								81								4,810
1490 Gifts											58														58
1510 GLADS Activities																									0
1520 WC Activites																									0
1600 Kitchen Supplies	1,582																								1,582
1650 Furniture										13															13
1660 External Trainers																									0
1700 Legal and professional fees																									0
1900 Uncatergorised Expense	1,345																								1,345
Total Expenditures	70,505	0	0	139	831	0	0	332	3,892	77	4,233	0	0	0	0	4,000	2,080	2,347	500	1,000	3,191	2,140	4,414	0	99,682
Fund Transfer (IN)	546	5,000	1,800									1,115													8,461
Fund Transfer (OUT)	6,800		504								1,157														8,461
Fund Transfer (NET)	(6,254)	5,000	1,296	0	0	0	0	0	0	0	(1,157)	1,115	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income/(Expenditure)	46,155	5,000	1,296	(139)	127	0	0	(332)	(3,892)	(77)	1,008	1,115	0	0	0	0	(291)	(50)	0	0	1,809	(440)	(39)	0	51,248
FUNDS CARRIED FORWARD	54,443	15,000	1,800	(199)	78	28	672	(59)	(3,011)	40	2,165	(0)	206	175	0	0	(0)	(50)	0	0	1,809	(440)	(39)	0	72,617

### 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 2023.

### 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. [Gift Aid was not claimed in this financial year. Gift Aid due from donations 1 June 2022 onwards will be claimed in 2024.](#) 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 ground maintenance for the church properties. The cost for this service amounted to £1,140 in the fiscal year.

Stephen Casey (Trustee) and Tim Berry (Trustee) are the employed Pastor/Elders of the church and received total remunerations of £30,144 + & £11,523 respectively in the fiscal year.

Tim Berry (Trustee & Pastor/Elder) was appointed March 2023 in a part time capacity.

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

## 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 & 2022 the reserves have fluctuated between £5,000 & £10,000. For 2023 they have increased from £10,000 (2022) to £15,000.

## 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 2022 = £63,792

Therefore,

Mission Budget for 2023 = **£6,379**

0040 Mission Fund spend for 2023 = £4,175

0045 Gift Fund spend for 2023 = £ 25

**Total spend = £4,200**

Surplus funds are not accumulated year on year.

## 12. Tangible Assets

*C100 Old Church Building:* Speke Baptist Church was sold to South Liverpool Homes after a near 7 year process while LCC agreed to relinquish the restrictive covenant on the 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 2023

Prepared on  
20 October 2024



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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 2023, 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

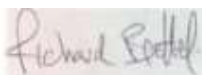
In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~) \*Delete words in brackets if they do not apply

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: 26 October 2024

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 2023.

Singed:



Date: 20 October 2024

Name: Colin Campbell

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

### PRESENTED TO THE TRUSTEES

**APPROVED** by the Trustees at the Trustees via electronic communication week commencing 27 October 2024 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, 2023

		End of 2023	End of 2022
<b>CASH AT BANK &amp; IN HAND</b>			
B400	Barclays #1 Account	10,211	11,384
B401	Barclays #2 Account	62,529	10,002
B500	Petty Cash	38	(52)
<b>Sub-Total</b>		<b>72,778</b>	<b>21,334</b>
<b>Annual Change</b>		<b>51,444</b>	<b>10,110</b>
<b>FIXED ASSETS</b>			
A200	Noahs Ark Building	200,000	200,000
A210	Old Church Building	0	25,000
A300	FFE & ICT	22,844	25,382
<b>Sub-Total</b>		<b>222,844</b>	<b>250,382</b>
<b>TOTAL NET ASSETS</b>		<b>295,622</b>	<b>271,716</b>

## Fund Balances

As of December 31, 2023

			End of 2023	End of 2022
<b>CASH IN HAND AND AT THE BANK: REPRESENTED BY FUNDS</b>				
0000 General Fund	Unrestricted	General Funds of the Church	54,443	8,288
0010 Reserves	Designated	General Reserves of the Church as per the Reserves Policy	15,000	10,000
0015 Pension Reserves	Designated	Reserves in relation to Penion Liabilities	1,800	504
0020 Mens Ministry	Designated	Funds relating to Mens Ministry	(199)	(59)
0021 Welcome Club	Designated	Funds relating to Welcome Club activities	78	(49)
0022 Junior Church	Designated	Funds relating to Junior Church Activities	28	28
0023 Rooted	Designated	Funds relating to Youth Work Activities	672	672
0024 Speke Kidz	Designated	Funds relating to Speke Kids Activities	(59)	273
0025 Cafe	Designated	Funds relating to operating the Community Cafe	(3,011)	880
0031 Speke Totz	Designated	Funds relating to Speke Totz Activities	40	118
0040 Mission & Gifts	Designated	Mission Fund based on 10% of previous years regular income	2,165	1,157
0045 Gift Fund	Designated	Fund for the collection and provsion of gifts	(0)	(1,115)
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	3x2k grant towards utility bills Jul 20 to Nov 23	0	0
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	0	291
2023 Break-in	Restricted	Insurance claim to cover costs - £50 excess	(50)	NA
2023 FIEC Hardship	Restricted	£500 grant towards enegery costs	0	NA
2023 Houshold Support	Restricted	2 x £500 via SL foodback to support costs of operating foodbank	NK	NA
2023 John Moore Fund	Restricted	£5000 towards running costs	1,809	NA
2023 Manshed	Restricted	£1700 from Hemby charitable Trust toward starting Manshed project	(440)	NA
2023 Steve Morgan	Restricted	3 year grant of £7500 per year towards running costs.	(39)	NA
Agency Collections	Restricted	Funds collected on behalf of third party organisation	0	0
<b>Sub-Total</b>			<b>72,617</b>	<b>21,369</b>

## Analysis of Income

January - December 2023

INCOME	2023	2022
<b>Donations and legacies</b>		
0110 Congregation Regular	71,826	63,792
0120 Congregation Irregular	1,972	9,400
0210 Non Congregation Regular	-	-
0220 Non Congregation Irregular	5,300	-
0320 Organisation Irregular	-	-
<b>Total Donations and legacies</b>	<b>79,098</b>	<b>73,192</b>
<b>Income from Charitable activities</b>		
0500 Building & Room Hire	15,732	12,803
0510 Cafe Sales	-	-
0520 Event Income	958	-
0530 Club Subs	-	52
0550 Sales	31,769	-
<b>Total Income from Charitable activities</b>	<b>48,460</b>	<b>12,854</b>
<b>Other Income</b>		
0600 Grants & Trusts	18,364	7,154
0650 Contributions (Casey)	1,860	800
0700 Gift Aid	0	14,943
0900 Bank Interest	301	2
0950 Uncategorised Income	2,847	8,630
<b>Total Other Income</b>	<b>23,372</b>	<b>31,530</b>
<b>TOTAL INCOME</b>	<b>150,930</b>	<b>117,576</b>

## Analysis of Expenditure

January - December 2023

EXPENDITURE	2023	2022
<b>Expenditure on Charitable Activities</b>		
1010 Electricity	9,539	6,083
1012 Gas	898	636
1015 Water	2,463	5,447
1016 Internet & Phone	628	953
1018 Waste Management	1,962	1,309
1019 Insurances	1,964	2,783
1020 Building Upkeep & Maintenance	11,830	5,518
1022 Grounds Maintenance	1,140	1,045
1025 Building Cleaning	4,080	2,955
1030 Sanitary Services	253	270
1045 Building Development	200	0
1110 AV & IT	128	405
1120 Office Supplies	0	321
1130 Memberships & Licences	2,345	3,060
1200 Regular Mission Support	4,175	4,200
1210 Irregular Mission Support	0	400
1310 Pastor Salary	31,467	30,277
1315 HMRC Payments	1,611	5,465
1330 Leaseback	10,200	13,100
1350 Travel Expenses	1,016	1,868
1355 Transport	112	93
1360 Pension Contributions	3,185	4,678
1410 Training	1,030	567
1430 Resources	1,651	1,221
1475 Event Costs	0	(28)
1480 Meals & Catering	4,810	2,525
1490 Gifts	58	6,700
1520 WC Activities	0	(148)
1600 Kitchen Supplies	1,582	787
1650 Furniture	13	
1700 Legal and professional fees	0	4,977
1900 Uncatergorised Expense	1,345	
<b>TOTAL EXPENDITURE</b>	<b>99,682</b>	<b>107,466</b>

## Financial Activities by % of Total Income

January - December 2023

INCOME	2023	%	2022	%
<b>Donations and legacies</b>				
0110 Congregation Regular	71,826	48%	63,792	54%
0120 Congregation Irregular	1,972	1%	9,400	8%
0210 Non Congregation Regular	-	-	-	-
0220 Non Congregation Irregular	5,300	4%	-	-
0320 Organisation Irregular	-	-	-	-
<b>Total Donations and legacies</b>	<b>79,098</b>	<b>52%</b>	<b>73,192</b>	<b>62%</b>
<b>Income from Charitable activities</b>				
0500 Building & Room Hire	15,732	10%	12,803	11%
0510 Cafe Sales	-	-	-	-
0520 Event Income	958	1%	-	-
0530 Club Subs	-	-	52	-
0550 Sales	31,769	21%	-	-
<b>Total Income from Charitable activities</b>	<b>48,460</b>	<b>32%</b>	<b>12,854</b>	<b>11%</b>
<b>Other Income</b>				
0600 Grants & Trusts	18,364	12%	7,154	6%
0650 Contributions (Casey)	1,860	1%	800	1%
0700 Gift Aid	0	0%	14,943	13%
0900 Bank Interest	301	-	2	-
0950 Uncategorised Income	2,847	-	8,630	-
<b>Total Other Income</b>	<b>23,372</b>	<b>15%</b>	<b>31,530</b>	<b>27%</b>
<b>TOTAL INCOME</b>	<b>150,930</b>	<b>100%</b>	<b>117,576</b>	<b>100%</b>
<b>Summary</b>				
Congregation Income (incl Gift Aid)	73,798	49%	88,136	75%
Building Hire	15,732	10%	12,803	11%
Grants & Trusts	18,364	12%	7,154	6%
Other	43,036	29%	9,484	8%
<b>TOTAL EXPENDITURE</b>	<b>150,930</b>	<b>100%</b>	<b>117,576</b>	<b>100%</b>



## Financial Activities by % of Total Expense

January - December 2023

EXPENDITURE	2023	%	2022	%
Expenditure on Charitable Activities				
1010 Electricity	9,539	10%	6,083	6%
1012 Gas	898	1%	636	1%
1015 Water	2,463	2%	5,447	5%
1016 Internet & Phone	628	1%	953	1%
1018 Waste Management	1,962	2%	1,309	1%
1019 Insurances	1,964	2%	2,783	3%
1020 Building Upkeep & Maintenance	11,830	12%	5,518	5%
1022 Grounds Maintenance	1,140	1%	1,045	1%
1025 Building Cleaning	4,080	4%	2,955	3%
1030 Sanitary Services	253	0%	270	0%
1045 Building Development	200	0%	0	0%
1110 AV & IT	128	0%	405	0%
1120 Office Supplies	0	0%	321	0%
1130 Memberships & Licences	2,345	2%	3,060	3%
1200 Regular Mission Support	4,175	4%	4,200	4%
1210 Irregular Mission Support	0	0%	400	0%
1310 Pastor Salary	31,467	32%	30,277	28%
1315 HMRC Payments	1,611	2%	5,465	5%
1330 Leaseback	10,200	10%	13,100	12%
1350 Travel Expenses	1,016	1%	1,868	2%
1355 Transport	112	0%	93	0%
1360 Pension Contributions	3,185	3%	4,678	4%
1410 Training	1,030	1%	567	1%
1430 Resources	1,651	2%	1,221	1%
1475 Event Costs	0	0%	(28)	0%
1480 Meals & Catering	4,810	5%	2,525	2%
1490 Gifts	58	0%	6,700	6%
1520 WC Activities	0	0%	(148)	0%
1600 Kitchen Supplies	1,582	2%	787	1%
1650 Furniture	13	0%		0%
1700 Legal and professional fees	0	0%	4,977	5%
1900 Uncatergorised Expense	1,345	1%		0%
<b>TOTAL EXPENDITURE</b>	<b>99,682</b>	<b>100%</b>	<b>107,466</b>	<b>100%</b>
Summary				
Building Running Costs	34,757	35%	26,998	25%
Staff Costs	48,620	49%	56,047	52%
Gifts to others	4,233	4%	11,300	11%
Ministry Running Costs	11,872	12%	13,121	12%
<b>TOTAL EXPENDITURE</b>	<b>99,482</b>	<b>100%</b>	<b>107,466</b>	<b>100%</b>

Analysis of Funds

January - December 2023

	0000 General Fund	0010 Reserves	0015 Pension Reserves	0020 Mens Ministry	0021 Welcome Club	0022 Junior Church	0023 Rooted	0024 Speke Kidz	0025 Cafe	0031 Speke Totz	0040 Mission & Gifts	0045 Gift Fund	0050 Church Camps	0055 Kids Camps	0060 Trainee Fund	2020 Eleanor Rathbone	2020 Steve Morgan COVID Fund	2023 Break-in	2023 FIEC Hardship	2023 Houshold Support	2023 John Moore Fund	2023 Manshed	2023 Steve Morgan	Agency Collections	TOTAL
FUNDS BROUGHT FORWARD	8,288	10,000	504	(59)	(49)	28	672	273	880	118	1,157	(1,115)	206	175	0	0	291	0	0	0	0	0	0	0	21,369
Income																									
0110 Congregation Regular	71,826																								71,826
0120 Congregation Irregular	1,972																								1,972
0210 Non Congregation Regular	5,300																								5,300
0220 Non Congregation Irregular																									0
0320 Organision Irregular																									0
0500 Building & Room Hire	15,732																								15,732
0510 Cafe Sales																									0
0520 Event Income					958																				958
0530 Club Subs																									0
0550 Sales	25,372										6,397														31,769
0600 Grants & Trusts																4,000	1,789		500	1,000	5,000	1,700	4,375		18,364
0650 Contributions (Casey)	1,860																								1,860
0700 Gift Aid																									0
0900 Bank Interest	301																								301
0950 Uncategorised Income	550																	2,297							2,847
Total Income	122,914	0	0	0	958	0	0	0	0	0	6,397	0	0	0	0	4,000	1,789	2,297	500	1,000	5,000	1,700	4,375	0	150,930



Analysis of Funds continued...

January - December 2023

	0000 General Fund	0010 Reserves	0015 Pension Reserves	0020 Mens Ministry	0021 Welcome Club	0022 Junior Church	0023 Rooted	0024 Speke Kidz	0025 Cafe	0031 Speke Totz	0040 Mission & Gifts	0045 Gift Fund	0050 Church Camps	0055 Kids Camps	0060 Trainee Fund	2020 Eleanor Rathbone	2020 Steve Morgan COVID Fund	2023 Break-in	2023 FIEC Hardship	2023 Houshold Support	2023 John Moore Fund	2023 Manshed Morgan	2023 Steve Morgan	Agency Collections	TOTAL
Expenditures																									
1010 Electricity	790															4,000	446			1,000	918		2,385		9,539
1012 Gas	489																324						86		898
1015 Water	854																127				938		544		2,463
1016 Internet & Phone	382																				246		734		1,362
1018 Waste Management	613																295				319		314		1,541
1019 Insurances	881																				770				1,650
1020 Building Upkeep & Maintenance	7,078																78	2,347	500				1,827		11,830
1021 Window Cleaning																									0
1022 Grounds Maintenance	1,140																								1,140
1025 Building Cleaning	2,999																729						352		4,080
1030 Sanitary Services	253																								253
1045 Building Development																						200			200
1110 AV & IT	128																								128
1120 Office Supplies																									0
1130 Memberships & Licences	2,345																								2,345
1200 Regular Mission Support											4,175														4,175
1210 Irregular Mission Support																									0
1310 Pastor Salary	31,467																								31,467
1315 HMRC Payments	1,611																								1,611
1320 Trainee Allowance																									0
1330 Leaseback	10,200																								10,200
1350 Travel Expenses	1,016																								1,016
1355 Transport					112																				112
1360 Pension Contributions	3,185																								3,185
1410 Training	1,030																								1,030
1430 Resources	1,119				23			332		65												112			1,651
1450 Advertising/Promotional																									0
1470 Holidays & Camps																									0
1475 Event Costs																									0
1480 Meals & Catering				139	697				3,892								81								4,810
1490 Gifts											58														58
1510 GLADS Activities																									0
1520 WC Activites																									0
1600 Kitchen Supplies	1,582																								1,582
1650 Furniture										13															13
1660 External Trainers																									0
1700 Legal and professional fees																									0
1900 Uncatergorised Expense	1,345																								1,345
Total Expenditures	70,505	0	0	139	831	0	0	332	3,892	77	4,233	0	0	0	0	4,000	2,080	2,347	500	1,000	3,191	2,140	4,414	0	99,682
Fund Transfer (IN)	546	5,000	1,800									1,115													8,461
Fund Transfer (OUT)	6,800		504								1,157														8,461
Fund Transfer (NET)	(6,254)	5,000	1,296	0	0	0	0	0	0	0	(1,157)	1,115	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Income/(Expenditure)	46,155	5,000	1,296	(139)	127	0	0	(332)	(3,892)	(77)	1,008	1,115	0	0	0	0	(291)	(50)	0	0	1,809	(440)	(39)	0	51,248
FUNDS CARRIED FORWARD	54,443	15,000	1,800	(199)	78	28	672	(59)	(3,011)	40	2,165	(0)	206	175	0	0	(0)	(50)	0	0	1,809	(440)	(39)	0	72,617

### 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 2023.

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*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.

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## 12. Tangible Assets

*C100 Old Church Building:* Speke Baptist Church was sold to South Liverpool Homes after a near 7 year process while LCC agreed to relinquish the restrictive covenant on the 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%