



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st March 2023 Period start date To 28th February 2024
Period end date

Charity name: Maitland Evangelical Church

Charity registration number: 1142940

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The object of the Church is for the benefit of the public and, as stated in the Trust Deed, are;</p> <p>To advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the World as the Trustees from time to time think fit.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Members shall uphold the articles of faith, attend the church services, contribute towards the support as God has prospered them, take part in church activities and with God's help, lead lives regulated by the teaching and inspired by the Spirit of our Lord and Saviour Jesus Christ.</p> <p>To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind. These also include counselling and in such parts of the United Kingdom or any part of the World as the Trustees and Elders from time to time think fit.</p> <p>The building is open for use by the community such as for church services, dedications, baptisms, Residents Meetings, Coffee Mornings, parents and toddlers, also the Annual Oxtou Secret Gardens event.</p> <p>Youth club and young peoples' activities which also extend to other churches on Merseyside.</p>

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In planning and carrying out all activities, the church considers the Commissioner's guidance on public benefit and in particular the specific guidance for charities in regard to the advancement of religion. Worship and prayer, Bible study and the provision of care and concern for the community through pastoral care for the local and wider community.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	<p>The building is managed by a board of independent individuals who ensure, together with the Trustees and Church Deacons, that the building is properly maintained, safe and secure.</p> <p>Community groups use the building for their meetings including the joint community meeting for the provision of a Road Safety Mirror on the church property to enable residents to access a main road from a 'blind' bend taking into account their safety and well-being. This is now in place and has resulted in greater road safety measures for local residents.</p> <p>Together with the Oxton Secret Gardens Committee we utilise the building for their annual community festival. We normally have between 500-600 visitors from the local community and further afield. About 30 Church members actively take part and are involved in the free provision of food and refreshments to members of the public and also cater for their practical and / or spiritual needs.</p> <p>At Christmas time, we visit most of the neighbours with a free gift and ascertain if there are any needs or assistance required and to also invite them to a Community Carol Service. This has very positive feedback.</p> <p>A church member of Maitland Church also manages a Merseyside-wide youth camp in Abererch, Wales, where c 350 campers attend, including many from the Wirral (where we are based). There are 150 volunteers from across Merseyside, including our church.</p>

		<p>Weekly pop-in coffee mornings to cater for the community, particularly those who require support.</p> <p>There are various investments by the church members such as collecting goods for people in poverty on Wirral and in other countries through, for example, Teams4U which meets the needs of people in Ukraine, Romania, Uganda and other countries.</p>
Contribution made by volunteers	Para 1.38	<p>Without the volunteers, the Charity could not function. Building maintenance, outreach to the community all year round, Oxton Secret Gardens, involvement in Community meetings, Parent and toddlers, Coffee mornings.</p> <p>In addition to the contribution by members within the church and community, there are various projects which are undertaken by members such as;</p> <p>Merseyside Youth Camp which is managed through a church member for young people from the local community which also has a Merseyside-wide remit.</p> <p>Teams4U, They operate around the world changing the lives of deprived children, and their communities, through supporting education and healthcare, providing aid. A couple of our members have been out to Uganda to assist the charity and have an ongoing commitment to their work.</p> <p>Classrooms in the Clouds, is a charity jointly founded by one of our members to build schools and provide teaching facilities in Nepal. It is now an NGO in Nepal as recognised by their government. There have subsequently been seven schools built. The Charity provides employment for local Nepalese people in construction and teaching facilities. Schooling provides alternative future employment for young people.</p> <p>OM is Operation Mobilisation a charity that works throughout the world, sharing the gospel, helping people through work in ports world wide on their ships both practically and spiritually. Also working within local churches to equip local people for ministry.</p>

Other		
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Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>All are activities are provided free of charge, Risk Assessed and volunteers are Enhanced DBS vetted.</p> <p>Young people benefit from interaction with their peers thus providing health, mental health and welfare benefits. The youth and young people benefit from a social programme of events. Sunday School and Crèche at the weekend for the very young and are assisted by the young people who provide help and teaching. In addition, a Parents and toddlers on a Thursday, in school term time is run by volunteers from the Church, along with a monthly Youth group on a Friday evening, for year 6 to 11. The church works through Merseyside Youth Camp which benefits the mental, physical and spiritual requirements of the young people.</p> <p>Several local Tenants and Residents Associations have benefited from holding their meetings at the building. This also provided advice causing one of the Associations to address their legal status which greatly assisted their situation. In addition, a local football team have also used the premises for their meetings.</p> <p>There has been an increase in the number of local people attending church services and state that they have been helped from the spiritual and social input. There have been a number of individuals who were substance misusers who have turned their lives around through the care and concern of members.</p> <p>'Safe Families' is a charity that offers hope, belonging and support to children, families and care leavers. One of our members is working with the charity and the church has supported that work.</p> <p>Members also support the work of a homeless shelter in Birkenhead through volunteering. They provide meals and clothing from church members for those in</p>

		<p>need and also provide spiritual and emotional support.</p> <p>As mentioned previously; Teams4U, operate around the world changing the lives of deprived children, and their communities, through supporting education and healthcare, providing aid. A couple of our members have been out to Uganda to assist the charity and have an ongoing commitment to their work. Church members have made contributions to their work and the church has donated to the charity.</p> <p>Classrooms in the Clouds, a charity founded by one of our members to build schools and provide teaching facilities in Nepal. There have subsequently been six schools built together with providing employment for local people in construction and teaching facilities.</p> <p>We are also a keen supporter of Tear Fund which meets the needs of underprivileged people, globally. We organise, locally, our involvement in an annual National Quiz with giving based upon case studies. Funds raised through the quiz are utilised by Tear Fund to alleviate suffering and bring about positive change.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Clearly the church has made significant achievements and impacted the lives of so many people both local, Wirral-wide, Merseyside and globally through its members whose purpose in life is to demonstrate their faith in action.
Performance of fundraising activities against objectives set	Para 1.41	Not applicable.
Investment performance against objectives	Para 1.41o	We do not invest in terms of financial gain. All our contributions are through volunteering. There are personal financial commitments in order for the church to provide a full-time worker and to maintain the charity but not specifically for financial investment as can be seen from our Income and Expenditure.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We are in a healthy financial position with net year end Current Balance of £73895
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The Church is solely dependent upon the voluntary giving by members therefore the charity has to have contingency funds to ensure its viability.
Amount of reserves held	Para 1.22	Total amount of reserves is £158753
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	No fundraising takes place. The Church is solely dependent upon the voluntary giving by members.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We have a Current Account, 95 Day Notice Account, Debit Account amounting to £158753. We do not have an Investment Strategy. We have a system of 'Tithing' which is similar to a Social Investment Policy which goes to various Christian missions and other charities which amounted to £9880 for the year.
A description of the principal risks facing the charity	Para 1.46	The principal risks would be for the closure of the work and therefore no further income. If members were to leave for whatever reason, it would require adjusting expenditure compared to income.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	We have a Trust Deed document entitled "Membership" which outlines the aims and objectives of the church.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	We are not incorporated nor have any official links with other churches and, as such, we are an independent church. There are many informal links with churches across the Wirral, where we are based.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>Membership is open to all who express their Christian Faith who apply for membership and, if they agree with the Statement of Beliefs, they become members. Some suitably qualified members volunteer to take on Deacon duties which mean to look after the Finances, fabric of the building and be the liaison for the reporting to the Charity Commissioners.</p> <p>Members who demonstrate that they have spiritual standing and Biblical characteristics of eldership, members are asked for their observations to support or otherwise. If nothing to the contrary, they become Elders.</p> <p>One of the appointed Elders is recommended to be a Trustee. The full-time employee of the church is also voted in by the membership and subject to a permanent contract, and may also take on the Trustee role within the church if required.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Firstly, the Trustees familiarise themselves with the specific guidance contained within the CC Trustee Welcome Pack and ensure compliance. The Deacon with reporting responsibilities for the Charity Commission has a background in senior management within a local authority for policy, reporting to Cabinet, other Local Authorities / Agencies and The Home Office. That person provides the infrastructure and process for the training of the Trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>Full-time employee with over-arching responsibility for the church yet accountable to the Eldership and members.</p> <p>Annual General Meeting to which members attend and the work of the various groups within the church is reported on, including finances so that everything is transparent.</p>

		As previously mentioned, the charity has no official links with any organisation however there are many informal links to churches across Wirral and we have a shared platform with other churches. There are informal links with other charities and support the work of those charities both financially and through volunteering.
Relationship with any related parties	Para 1.51	None
Other		

Reference and Administrative details

Charity name	Maitland Evangelical Church
Other name the charity uses	
Registered charity number	1142940
Charity's principal address	15-17 Storeton Road Oxton Wirral CH43 5TL

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Robert Mark Kophamel	Full-time employee Elder		
2	Simon David Withers	Elder		
3				
4				
5				
6				
7				
8				
9				
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19				
20				

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

Director name		
Not applicable		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
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Not applicable		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Informal for completion of CC Return	Ruth Richards	19 Salisbury Drive Wirral CH62 1BD
Name of chief executive or names of senior staff members (Optional information)		

Exemptions from disclosure

Reason for non-disclosure of key personnel details

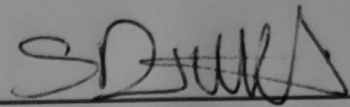
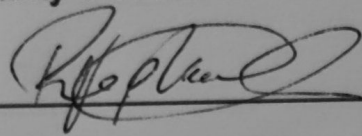
Other optional information

Declarations

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

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Robert Mark Kophamel

Simon David Withers

Position (eg Secretary,
Chair, etc)

Full-time employee and Elder

Elder

Date

2/12/2024

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 29 February 2024
for
Maitland Evangelical Church

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Report of the Trustees
for the Year Ended 29 February 2024

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142940

Principal address

11-17 Storeton Road
Prenton
CH43 5TL

Trustees

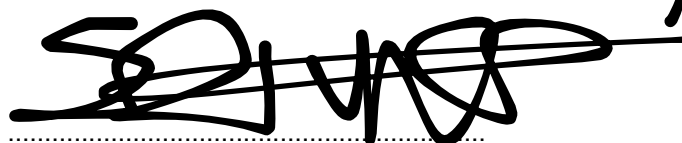
D Withers
R Kophamel (resigned 4.7.24)
Mrs W Ward (appointed 7.4.24)
M T Fleming (appointed 7.4.24)
Mrs M Kophamel (appointed 7.4.24)

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

21/11/24

Approved by order of the board of trustees on and signed on its behalf by:



.....
Trustee

Independent Examiner's Report to the Trustees of
Maitland Evangelical Church

Independent examiner's report to the trustees of Maitland Evangelical Church

I report to the charity trustees on my examination of the accounts of Maitland Evangelical Church (the Trust) for the year ended 29 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Cheryl Bostock & Co Accountants

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

Maitland Evangelical Church

Statement of Financial Activities
for the Year Ended 29 February 2024

		29.2.24 Unrestricted fund £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		53,843	53,620
Investment income	2	2,200	506
Total		<u>56,043</u>	<u>54,126</u>
 EXPENDITURE ON			
Raising funds	3	70,214	65,794
Other		-	2,131
Total		<u>70,214</u>	<u>67,925</u>
 NET INCOME/(EXPENDITURE)		(14,171)	(13,799)
 RECONCILIATION OF FUNDS			
Total funds brought forward		172,924	186,723
 TOTAL FUNDS CARRIED FORWARD		<u><u>158,753</u></u>	<u><u>172,924</u></u>

The notes form part of these financial statements

Maitland Evangelical Church

Balance Sheet
29 February 2024

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
CURRENT ASSETS			
Cash at bank		158,753	174,313
CREDITORS			
Amounts falling due within one year	6	-	(1,389)
NET CURRENT ASSETS		<u>158,753</u>	<u>172,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		158,753	172,924
NET ASSETS		<u>158,753</u>	<u>172,924</u>
FUNDS	7		
Unrestricted funds		<u>158,753</u>	<u>172,924</u>
TOTAL FUNDS		<u>158,753</u>	<u>172,924</u>

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

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	29.2.24	28.2.23
	£	£
Deposit account interest	2,200	506

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

3. RAISING FUNDS

Raising donations and legacies

	29.2.24	28.2.23
	£	£
Trustees' remuneration etc	27,663	18,853
Church weekend	1,886	259
Guest speakers	400	1,300
Computer costs	300	1,098
Light and heat	5,746	4,595
Postage and stationery	1,787	1,010
Sundries	4,438	5,515
Support costs	27,994	33,164
	<u>70,214</u>	<u>65,794</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	29.2.24	28.2.23
	£	£
Trustees' salaries	<u>27,663</u>	<u>18,853</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,620
Investment income	506
Total	<u>54,126</u>
EXPENDITURE ON	
Raising funds	65,794
Other	2,131
Total	<u>67,925</u>
NET INCOME/(EXPENDITURE)	(13,799)
RECONCILIATION OF FUNDS	
Total funds brought forward	186,723
TOTAL FUNDS CARRIED FORWARD	<u>172,924</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24 £	28.2.23 £
Trade creditors	-	1,389
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	172,924	(14,171)	158,753
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>172,924</u>	<u>(14,171)</u>	<u>158,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,043	(70,214)	(14,171)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>56,043</u>	<u>(70,214)</u>	<u>(14,171)</u>

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	186,723	(13,799)	172,924
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>186,723</u>	<u>(13,799)</u>	<u>172,924</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,126	(67,925)	(13,799)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,126</u>	<u>(67,925)</u>	<u>(13,799)</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	186,723	(27,970)	158,753
TOTAL FUNDS	<u>186,723</u>	<u>(27,970)</u>	<u>158,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,169	(138,139)	(27,970)
TOTAL FUNDS	<u>110,169</u>	<u>(138,139)</u>	<u>(27,970)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024.

Detailed Statement of Financial Activities
for the Year Ended 29 February 2024

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	7,248	6,693
Gifts Eligible for Gift aid	46,345	43,219
Donated services and facilities	250	3,708
	<hr/> 53,843	<hr/> 53,620
Investment income		
Deposit account interest	2,200	506
	<hr/> 56,043	<hr/> 54,126
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	27,663	18,853
Church weekend	1,886	259
Guest speakers	400	1,300
Computer costs	300	1,098
Light and heat	5,746	4,595
Postage and stationery	1,787	1,010
Sundries	4,438	5,515
	<hr/> 42,220	<hr/> 32,630
Support costs		
Governance costs		
Donations	9,880	8,605
Licencing	338	794
Maintenance charges	13,406	22,324
Gardening	518	1,441
Accountancy and legal fees	3,852	2,131
	<hr/> 27,994	<hr/> 35,295
Total resources expended	<hr/> 70,214	<hr/> 67,925
Net expenditure	<hr/> (14,171)	<hr/> (13,799)

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for the Year Ended 29 February 2024

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Report of the Trustees and
Unaudited Financial Statements for the Year Ended 29 February 2024
for
Maitland Evangelical Church

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Report of the Trustees
for the Year Ended 29 February 2024

The trustees present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1142940

Principal address

11-17 Storeton Road
Prenton
CH43 5TL

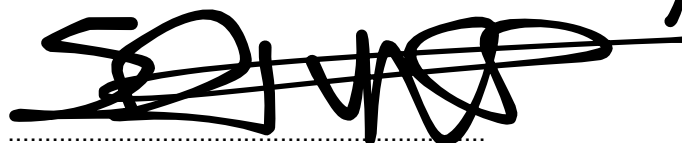
Trustees

D Withers
R Kophamel (resigned 4.7.24)
Mrs W Ward (appointed 7.4.24)
M T Fleming (appointed 7.4.24)
Mrs M Kophamel (appointed 7.4.24)

Independent Examiner

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Approved by order of the board of trustees on and signed on its behalf by:



.....
Trustee

21/11/24

Independent examiner's report to the trustees of Maitland Evangelical Church

I report to the charity trustees on my examination of the accounts of Maitland Evangelical Church (the Trust) for the year ended 29 February 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Cheryl Bostock & Co Accountants

Cheryl Bostock & Company Accountants Limited
395-397 Woodchurch Road
Prenton
Birkenhead
Merseyside

Date:

Maitland Evangelical Church

Statement of Financial Activities
for the Year Ended 29 February 2024

		29.2.24 Unrestricted fund £	28.2.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		53,843	53,620
Investment income	2	2,200	506
Total		<u>56,043</u>	<u>54,126</u>
 EXPENDITURE ON			
Raising funds	3	70,214	65,794
Other		-	2,131
Total		<u>70,214</u>	<u>67,925</u>
 NET INCOME/(EXPENDITURE)		(14,171)	(13,799)
 RECONCILIATION OF FUNDS			
Total funds brought forward		172,924	186,723
 TOTAL FUNDS CARRIED FORWARD		<u><u>158,753</u></u>	<u><u>172,924</u></u>

The notes form part of these financial statements

Maitland Evangelical Church

Balance Sheet
29 February 2024

	Notes	29.2.24 Unrestricted fund £	28.2.23 Total funds £
CURRENT ASSETS			
Cash at bank		158,753	174,313
CREDITORS			
Amounts falling due within one year	6	-	(1,389)
NET CURRENT ASSETS		<u>158,753</u>	<u>172,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		158,753	172,924
NET ASSETS		<u>158,753</u>	<u>172,924</u>
FUNDS	7		
Unrestricted funds		<u>158,753</u>	<u>172,924</u>
TOTAL FUNDS		<u>158,753</u>	<u>172,924</u>

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

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. INVESTMENT INCOME

	29.2.24	28.2.23
	£	£
Deposit account interest	2,200	506

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

3. RAISING FUNDS**Raising donations and legacies**

	29.2.24	28.2.23
	£	£
Trustees' remuneration etc	27,663	18,853
Church weekend	1,886	259
Guest speakers	400	1,300
Computer costs	300	1,098
Light and heat	5,746	4,595
Postage and stationery	1,787	1,010
Sundries	4,438	5,515
Support costs	27,994	33,164
	<u>70,214</u>	<u>65,794</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	29.2.24	28.2.23
	£	£
Trustees' salaries	<u>27,663</u>	<u>18,853</u>

Trustees' expenses

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	53,620
Investment income	506
Total	<u>54,126</u>
EXPENDITURE ON	
Raising funds	65,794
Other	2,131
Total	<u>67,925</u>
NET INCOME/(EXPENDITURE)	(13,799)
RECONCILIATION OF FUNDS	
Total funds brought forward	186,723
TOTAL FUNDS CARRIED FORWARD	<u>172,924</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	29.2.24 £	28.2.23 £
Trade creditors	-	1,389
	<u> </u>	<u> </u>

7. MOVEMENT IN FUNDS

	At 1.3.23 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	172,924	(14,171)	158,753
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>172,924</u>	<u>(14,171)</u>	<u>158,753</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,043	(70,214)	(14,171)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>56,043</u>	<u>(70,214)</u>	<u>(14,171)</u>

Comparatives for movement in funds

	At 1.3.22 £	Net movement in funds £	At 28.2.23 £
Unrestricted funds			
General fund	186,723	(13,799)	172,924
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>186,723</u>	<u>(13,799)</u>	<u>172,924</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,126	(67,925)	(13,799)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,126</u>	<u>(67,925)</u>	<u>(13,799)</u>

Notes to the Financial Statements - continued
for the Year Ended 29 February 2024

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	At 29.2.24 £
Unrestricted funds			
General fund	186,723	(27,970)	158,753
TOTAL FUNDS	<u>186,723</u>	<u>(27,970)</u>	<u>158,753</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,169	(138,139)	(27,970)
TOTAL FUNDS	<u>110,169</u>	<u>(138,139)</u>	<u>(27,970)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 29 February 2024.

Detailed Statement of Financial Activities
for the Year Ended 29 February 2024

	29.2.24 £	28.2.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	7,248	6,693
Gifts Eligible for Gift aid	46,345	43,219
Donated services and facilities	250	3,708
	<hr/> 53,843	<hr/> 53,620
Investment income		
Deposit account interest	2,200	506
	<hr/> 56,043	<hr/> 54,126
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Trustees' salaries	27,663	18,853
Church weekend	1,886	259
Guest speakers	400	1,300
Computer costs	300	1,098
Light and heat	5,746	4,595
Postage and stationery	1,787	1,010
Sundries	4,438	5,515
	<hr/> 42,220	<hr/> 32,630
Support costs		
Governance costs		
Donations	9,880	8,605
Licencing	338	794
Maintenance charges	13,406	22,324
Gardening	518	1,441
Accountancy and legal fees	3,852	2,131
	<hr/> 27,994	<hr/> 35,295
Total resources expended	<hr/> 70,214	<hr/> 67,925
Net expenditure	<hr/> (14,171)	<hr/> (13,799)

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for the Year Ended 29 February 2024

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