

ST LUKES METHODIST CHURCH HOYLAKE

England & Wales · Charity number 1144068

Details

Status Registered

Legal form Previously excepted

Registered 2011-09-29

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

Contact

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Hoylake
Wirral
CH47 2BF

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Activities

Objects: THE PURPOSES OF THE METHODIST CHURCH ARE AND SHALL BE DEEMED TO HAVE BEEN SINCE THE DATE OF UNION THE ADVANCEMENT OF -(A) THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH;(B) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY CONNEXIONAL, DISTRICT, CIRCUIT, LOCAL OR OTHER ORGANISATION OF THE METHODIST CHURCH;(C) ANY CHARITABLE PURPOSE FOR THE TIME BEING OF ANY SOCIETY OR INSTITUTION SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH;(D) ANY PURPOSE FOR THE TIME BEING OF ANY CHARITY BEING A CHARITY SUBSIDIARY OR ANCILLARY TO THE METHODIST CHURCH.

Activities: The mission of the Methodist Church in Great Britain is set out under the heading of Our Calling. This document states that the church has for primary functions namely; Worship, learning and caring, service and evangelism. Together these four aspects cover a wide variety of activities in this local church.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £113,781 | £144,661 | - | - |
| 2024-08-31 | £116,797 | £127,665 | - | - |
| 2023-08-31 | £140,227 | £166,671 | - | - |
| 2022-08-31 | £85,026 | £139,920 | - | - |
| 2021-08-31 | £84,463 | £120,367 | - | - |

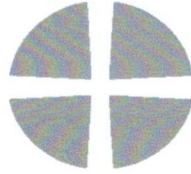
Trustees

| Name | Role | Appointed |
|-------------------------|------|------------|
| Alan Fowler | | 2024-01-25 |
| Andrew Peter Kemp | | 2020-07-20 |
| Anne-Marie Smith | | 2014-05-01 |
| Catherine Warbrick | | 2018-03-01 |
| Craig Peter Price | | 2020-11-02 |
| Dave Hepworth | | 2014-05-01 |
| Lynda McAndrews | | 2019-05-01 |
| Mary Ann Aust | | 2016-04-01 |
| NOEL SCHORAH | | 2011-09-29 |
| Patricia June Davies | | 2012-05-01 |
| Rachael Davies | | 2011-03-09 |
| Victoria Eleanor Walton | | 2019-09-01 |

ST LUKES METHODIST CHURCH HOYLAK

England & Wales - Charity number 1144068

Accounts



Church
Accruals Accounts
2024-2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS

(ACCRUALS BASIS)

for the year ended 31 August 2025

St. Luke's Methodist Church Hoylake

Registered Charity: 1144068

| | | |
|---------------|-------------------|--------------|
| Wirral | Circuit No | 18/09 |
|---------------|-------------------|--------------|

Minister

Rev Noel Sharp

Church Stewards

Alan Fowler

Anne-Marie Smith

Cate Warbrick

Craig Price

Sam Hepworth

Sandra Mealor

Rachael Davies

Church Treasurer

Mr N.J. Schorah

St. Luke's Methodist Church Hoylake
Trustee's Annual Report

for the year ended 31 August 2025

Introduction

Welcome to the Annual Report for St. Luke's Methodist Church Hoylake.

Aims and organisation

The mission of the Methodist Church in Great Britain is set out under the heading of 'Our Calling.'

This document states that the church has for primary functions namely;

Worship, Learning and Caring, Service and Evangelism.

Together these four aspects cover a wide variety of activities in the local church.

Review of the year

St Luke's Methodist Church is open 7 days a week supporting church members, local families and local community groups with a food bank resource, free school uniforms and is registered with Wirral Borough Council on their official list of places for help and support and is registered with Transforming Lives as a Place of Welcome. We are also registered as an Inclusive Church; a church which celebrates and affirms every person and does not discriminate. In any given week our Community Room and Kitchen is used by the church and community (this excludes any commercial or religious event) to provide events that support circa 180 people.

During the past year St. Luke's Methodist Church has engaged in a wide variety of activities including:

- community events e.g. monthly Singing Café on line and in the building, weekly Food and Friends lunch, weekly Companionship Café, community concerts, monthly Community Meals,
- supported seven charities with hosting their fundraising events
- children's ministry including ad hoc and weekly term time events
- a 'Saturday Club' for those with learning difficulties
- wider community projects including Food bank collection point, Wirral FUSS (free uniforms for secondary schools), Can Cook/Well Fed hub and a Store 4 All providing free food and toiletries
- A significant ministry is supporting asylum seekers who are housed in the local hotel with a range of practical support and spiritual care. We also provide lead coordination with the local council and other organisations in the integrated support provided for those seeking asylum in our community.
- Two Eco Fayres and a Preloved Fashion Show
- hiring out our premises for community activities such as concerts, art events, parties,
- weekly worship events online and in the building including a week long Holy Week event of activities to engage our community in the Easter Story and a Community Christmas Celebration
- weekly coffee mornings
- weekly parents and toddlers
- twice weekly Alcoholics Anonymous meetings
- Girl Guides and Scouts
- Small groups in homes, church and online for the purpose of study, prayer and fellowship
- Maintaining an Ethiopian link through the Christian charity 'Compassion UK'
- Supporting annually Action for Children and the Methodist Fund for Human Need.

Income trends

Church income is primarily drawn from:

- regular giving by church members with the associated Gift Aid tax claim,
- collections in worship services,
- grants received in support of specific projects & initiatives,
- lettings income paid by the congregation / external users of the building.

The rental income relates to the hire of the church rooms to various groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Wirral Methodist Circuit. This amounts to 62% of our total expenditure on the General Fund.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers & Circuit lay employees.

The other expenditure includes: payment of church lay employees, insurance, utilities and building maintenance. Expenditure was as expected, with the exception of some Planned Repairs which had to be deferred into the next year.

Fund balances

As at 31 August 2025 the net current assets of the Church General Fund were £48,795, giving approximately 6.5 months' cover for planned expenditure. This is a 55% reserve.

A 50% reserve would have equated to £44,350.

Plans for 2025/26

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through: Worship, Learning & Caring, Service and Evangelism.

The Church Budget is reviewed annually and supports this work.

Income is from a combination of: planned giving by the church membership, letting of rooms and donations from individuals and church groups. Where applicable tax is reclaimed using "Gift Aid".

We make provision for our property maintenance programme by budgeting to maintain and clean the Church. The budget also covers heating, lighting and buildings insurance. The ministerial oversight is resourced by the circuit for which the church makes a budgeted contribution from the general fund. Additional staff are supported by designated restricted funds. The Church has received various legacies some of which are for specific projects – including Mission & Evangelism and the employment of additional staff. These monies are held in restricted funds.

At St Luke's, we acknowledge that we cannot stand still and are considering what the future life of God's mission might look like for us here in Hoylake. We are inviting the community and our members to share their hopes and dreams for us as a Christian community and how we might best support that through the use of our buildings, staffing to ensure there is a Methodist presence on this site for years to come.

**St. Luke's Methodist Church Hoylake
Trustee's Annual Report on Finance and Governance**

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

Full Name of Charity / Church: St. Luke's Methodist Church, Hoylake

Registration Charity Number (if a Registered Charity): 1144068

Date of registration (if registered as a Charity): 29/09/2011

Main communication address :

Market Street
Hoylake
Wirral
CH47 2BF

The members of the St. Luke's (Hoylake) Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, church lay workers, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Mr N.J. Schorah.

The treasurer acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner Mr M. Chandler

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes.

St. Luke's Methodist Church Hoylake

Aims and organisation

Charity objective is covered by the mission of the Methodist Church in Great Britain, which is set out under the heading of 'Our Calling.'

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The main activities of the church are:-

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Stewards & Lay Worker along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions .

Related Parties

The Church is in the Wirral Circuit which is part of the North West England District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are:

Children's Work

Saturday Club

Monday Circle

Junior Church

Community Lunches

Parents & Toddlers

Friday Food & Friends.

St. Luke's Methodist Church Hoylake

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Risk assessments are completed and reviewed for all off-site group activities.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

It is the Church's intention to value every human being as part of God's creation and the whole people of God. At the heart of the community is a deep sense of the place of welcome, hospitality and openness, which demonstrates the nature of God's grace and love for all.

Our church community is called to be a place where the transformational love of God is embodied and life in all its fullness is a gift, which is offered to all people.

Methodist Connexional safeguarding practice is about the action the Church takes to promote a safer culture. This means we will:

- promote the welfare of children, young people and adults
- work to prevent abuse from occurring
- seek to protect and respond well to those that have been abused.

We are committed to:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- safeguarding and protecting all children, young people and adults when they are vulnerable
- establishing safe, caring communities, which provide a loving environment where there is informed vigilance as to the dangers of abuse

We will carefully select and train all those with any responsibility within the church, in line with safer recruitment principles, including the use of criminal records checks through the Disclosure and Barring Service (DBS).

We will respond without delay to every safeguarding concern, which suggests that a child, young person or adult may have been harmed, working in partnership with the police and social services in any investigation.

We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

We will seek to challenge any abuse of power, especially by anyone in a position of trust.

We will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts.

In all these principles, we will follow legislation, guidance and recognised good practice.

Reserves Policy

Our Reserves Policy is to hold at least six month's income in hand for the Church General Fund. This amount should be sufficient to provide working capital to cover fluctuations in income and expenditure and to meet emergency calls on cash, for example for emergency repairs or immediate mission opportunities. (In setting this level it is recognised that reserves are also held by the Wirral Circuit and Liverpool District of the Methodist Church).

Reserves for the Church General Fund will be held as cash deposits with the CFB Deposit Fund. The CFB Deposit Fund is a common deposit fund designed specifically for Methodist churches and charities; offering them a competitive interest rate on their cash deposits. Monies received are pooled together and invested mainly in the London Money Market.

As at 31 August 2025 the net current assets of the Church General Fund were £48,795, giving approximately 6.5 months' cover for planned expenditure. This is a 55% reserve.

A 50% reserve would have equated to £44,350.

This is considered a satisfactory reserve. While it is slightly above our target it is recognised that there are some property repairs pending, which may reduce the reserve.

Statement of Financial Activities (SOFA)
for the year ended 31 August 2025

| | Notes to the accounts | General Fund (Unrestricted) | Designated Funds (Unrestricted) | Restricted Funds | Endowment Funds | Total 2024-25 | Total 2023-24 |
|---|-----------------------|-----------------------------|---------------------------------|------------------|-----------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | 4 | | | | | 76,016 | 68,994 |
| - Collections and tax credit | | 69,503 | | | | 69,503 | 66,769 |
| - Donations | | 1,513 | | - | | 1,513 | 2,225 |
| - Legacies | | | 5,000 | | | 5,000 | - |
| Charitable activities | 5 | | | | | - | 3,200 |
| - Grant Income | | | | | | - | 3,200 |
| - Others | | | | | | - | - |
| Other trading activities | 6 | | | | | 12,820 | 12,879 |
| - Lettings | | 12,740 | | | | 12,740 | 12,416 |
| - Miscellaneous | | 80 | | | | 80 | 463 |
| Investments | 7 | 2,117 | 4,178 | 14,572 | | 20,867 | 24,742 |
| Other Income | 8 | | | | | 4,078 | 6,981 |
| - Internal organisations | | | | 1,863 | | 1,863 | 4,259 |
| - Miscellaneous | | 1,538 | | 677 | | 2,215 | 2,722 |
| Total | | 87,491 | 9,178 | 17,112 | - | 113,781 | 116,797 |
| Expenditure on: | | | | | | | |
| Salaries, NIC & Pension costs | 11 | | | 44,274 | | 44,274 | 41,001 |
| Circuit Assessment | | 52,981 | | | | 52,981 | 49,244 |
| Maintenance on Church building(s) and property | | 18,839 | - | 1,500 | | 20,339 | 9,800 |
| Phone, Broadband & Website | | 606 | | | | 606 | 764 |
| Utilities (insurance, heat and light, water, etc) | | 13,238 | | | | 13,238 | 11,272 |
| Depreciation | | | | | | - | - |
| Provisions | | | | | | - | - |
| Internal organisations | | - | | 1,336 | | 1,336 | 5,211 |
| Grants and Donations | | | | 753 | | 753 | 863 |
| Other expenditure | | 4,998 | 3,749 | 2,387 | | 11,133 | 9,510 |
| Total | | 90,662 | 3,749 | 50,250 | - | 144,661 | 127,665 |
| Net income/(expenditure) | | - 3,171 | 5,429 | - 33,138 | - | 30,880 | - 10,868 |
| Transfers between funds | | | | | | | |
| | | - 3,171 | 5,429 | - 33,138 | - | 30,880 | - 10,868 |
| Other recognised gains / (losses): | | | | | | | |
| Gains/(Losses) on revaluation of fixed assets | | | | 226,407 | | 226,407 | 218,908 |
| Gains/(Losses) on investment assets | | - | | | | - | - |
| Actuarial gains/(losses) on defined benefit pension schemes | | | | | | - | - |
| Net movement in funds | | - 3,171 | 5,429 | 193,269 | - | 195,527 | 208,040 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 51,966 | 86,319 | 6,817,175 | - | 6,955,459 | 6,747,419 |
| Total funds carried forward | | 48,795 | 91,749 | 7,010,443 | - | 7,150,987 | 6,955,459 |

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations (not included in the church income)

Offerings/Gifts - passed to External Organisations (not included in the church expenditure)

Balance carried forward

| | |
|------|------|
| 0 | 0 |
| 2308 | 2200 |
| 2308 | 2200 |
| 0 | 0 |

Balance Sheet as at 31 August 2025

| General Fund (Unrestricted) | Designated (Unrestricted) | Restricted Funds | Endowment Funds | Totals this year | Totals last year |
|--------------------------------|------------------------------|------------------|--------------------|------------------|------------------|
| £ | | £ | £ | £ | £ |

Tangible Fixed Assets*

| | Notes | | | | | |
|---------------------------|-------|---|---|-----------|---|-----------|
| Land & Buildings | 12 | | | 6,593,384 | | 6,593,384 |
| Equipment | 12 | | | 104,445 | | 104,445 |
| Investment properties | 13 | | | | | 0 |
| Investments | 13 | | | | | 0 |
| Total fixed assets | | 0 | 0 | 6,697,829 | 0 | 6,697,829 |

Current Assets

| | | | | | | |
|--|----|--------|--------|---------|---|---------|
| Debtors and Prepayments | 14 | | | | | 0 |
| Cash at Bank and in hand | 14 | 1,677 | | | | 1,677 |
| Trustees for Methodist Church Purposes deposits | | | 91,749 | | | 91,749 |
| Central Finance Board Deposits | | 47,118 | | 310,333 | | 357,451 |
| Other | | | | 2,281 | | 2,281 |
| Total current assets | | 48,795 | 91,749 | 312,614 | 0 | 453,157 |

Creditors and Accruals (due in under 1 yr)

| | | | | | | |
|--|----|--|--|--|--|---|
| | 15 | | | | | 0 |
|--|----|--|--|--|--|---|

| | | | | | | |
|---|--|--------|--------|---------|---|---------|
| Net current assets (liabilities) | | 48,795 | 91,749 | 312,614 | 0 | 453,157 |
|---|--|--------|--------|---------|---|---------|

Total assets less current liabilities

| | | | | | | |
|--|--|--------|--------|-----------|---|-----------|
| | | 48,795 | 91,749 | 7,010,443 | 0 | 7,150,987 |
|--|--|--------|--------|-----------|---|-----------|

Loans and creditors due after 1 year

| | | | | | | |
|--|----|--|--|--|--|--|
| | 17 | | | | | |
|--|----|--|--|--|--|--|

| | | | | | | |
|--|----|--|--|--|--|---|
| Provisions for liabilities and charges | 17 | | | | | 0 |
|--|----|--|--|--|--|---|

| | | | | | | |
|-------------------|--|--------|--------|-----------|---|-----------|
| Net assets | | 48,795 | 91,749 | 7,010,443 | 0 | 7,150,987 |
|-------------------|--|--------|--------|-----------|---|-----------|

Funds of the Church

| | | | | | | |
|--------------------|----|--------|--------|-----------|---|-----------|
| Unrestricted funds | 18 | 48,795 | 91,749 | | | 140,543 |
| Restricted funds | | | | 7,010,443 | | 7,010,443 |
| Endowment funds | | | | | 0 | - |
| Total Funds | 18 | 48,795 | 91,749 | 7,010,443 | 0 | 7,150,987 |

*Details - see Note 12

| | Opening balance | Receipts | Payments | Net Receipts/ Payments | Adjustments | Closing balances |
|-------------------------------|-----------------|----------|----------|---------------------------|-------------|------------------|
| Internal Organisations | | | | | | |
| Saturday Club | 630.20 | | | 0.00 | | 630.20 |
| Monday Circle | 455.11 | 0.00 | 455.11 | -455.11 | | 0.00 |
| Community Lunches | 81.40 | | | 0.00 | | 81.40 |
| Children's Work (Kids Klub) | 358.33 | 1,068.33 | 629.67 | 438.66 | | 796.99 |
| Junior Church (Kids Church) | 68.96 | 445.34 | 251.33 | 194.01 | | 262.97 |
| Parents & Toddlers | 159.28 | 349.78 | 0.00 | 349.78 | | 509.06 |
| Total | 1,753.28 | 1,863.45 | 1,336.11 | 527.34 | - | 2,280.62 |

| | |
|----------------|----------------|
| Total Receipts | Total Payments |
|----------------|----------------|

Notes to the Accounts

1. Basis of accounting

The Charity's annual report and accounts for the year ended 31 August 2025 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

The value of Church Building taken to be the Insurance Valuation of Buildings & the Land value is assumed to be a further 20% of building value. The value of "Fixtures, fittings and equipment" is based upon the Insurance Valuation of Contents.

Investment Properties

There are no investment properties.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices in August (where a significant debt remains).

Creditors

Creditors include outstanding amounts relating to utilities, telephones, etc in August.

St. Luke's Methodist Church Hoylake

| | | | | 2025 | 2024 |
|------------------------------------|---------------------|-------------------|-------------------|---------------|---------------|
| 4. Donations and legacies | Unrestricted | Designated | Restricted | Total | Total |
| | | | | £ | £ |
| Collections | 55,796 | | | 55,796 | 53,877 |
| Tax credits | 13,707 | | | 13,707 | 12,892 |
| Donations | 1,513 | 0 | 0 | 1,513 | 2,225 |
| Legacies | 0 | 0 | 5,000 | 5,000 | 0 |
| Total | 71,016 | 0 | 5,000 | 76,016 | 68,994 |
| 5. Charitable activities | Unrestricted | Designated | Restricted | Total | Total |
| | | | | £ | £ |
| Grant Income | 0 | 0 | 0 | 0 | 3,200 |
| Total | 0 | 0 | 0 | 0 | 3,200 |
| 6. Other trading activities | Unrestricted | Designated | Restricted | Total | Total |
| | £ | £ | £ | £ | £ |
| Rental income (lettings) | 12,740 | 0 | 0 | 12,740 | 12,416 |
| Other | 80 | 0 | 0 | 80 | 463 |
| Total | 12,820 | 0 | 0 | 12,820 | 12,879 |
| 7. Investment income | Unrestricted | Designated | Restricted | Total | Total |
| | £ | £ | £ | £ | £ |
| Central Finance B'rd/TMCP | 2,117 | 4,178 | 14,572 | 20,867 | 24,742 |
| Other | | | | 0 | 0 |
| Total | 2,117 | 4,178 | 14,572 | 20,867 | 24,742 |
| 8. Other Income | Unrestricted | Designated | Restricted | Total | Total |
| | £ | £ | £ | £ | £ |
| Insurance claim | 720 | | | 720 | 0 |
| Ben. Fund - Refugees | | | 0 | 0 | 0 |
| Benevolent Fund | | | 677 | 677 | 357 |
| Mission Fund | | | | 0 | 0 |
| Food & Friends | | | 0 | 0 | 1,932 |
| Other | 818 | | 0 | 818 | 433 |
| Total | 1,538 | 0 | 677 | 2,215 | 2,722 |

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

| | This year | Last year |
|---|-----------|-----------|
| £ | Nil | Nil |

Number of trustees who were paid expenses

| | |
|------|------|
| None | None |
|------|------|

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Total amount paid

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

| | | |
|---|--------|--------|
| £ | 39,425 | 37,098 |
| £ | 4,269 | 3,161 |
| £ | - | 421 |
| £ | 337 | 320 |
| £ | 243 | - |
| £ | 44,274 | 41,001 |

Employer's National Insurance costs

Pension costs

Payroll Admin & Levy

Staff Training

Total staff costs

Average number of staff employed during the year were:

| | |
|---|---|
| 2 | 2 |
|---|---|

12. Tangible Fixed Assets

Cost or valuation

St. Luke's Methodist Church Hoylake

| | (1) Church (non investment) land and buildings £ | (2) Other non investment land and buildings £ | Investment properties (land and buildings) £ | Other fixed assets including motor vehicles £ | (3) Fixtures, fittings and equipment £ | Payments on account and assets under construction £ | Total £ |
|--------------------------------|--|---|---|--|---|---|------------|
| Balance brought forward | 6,370,508 | | | | 100,914 | | 6,471,422 |
| Additions | | | | | | | |
| Revaluations (+/-) | 222,876 | | | | 3,531 | | 226,407 |
| Disposals (-) | | | | | | | |
| Transfers * (+/-) | | | | | | | |
| Balance carried forward | 6,593,384 | | | | 104,445 | | 6,697,829 |

Accumulated depreciation

| | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|
| Balance brought forward | | | | | | | |
| Depreciation charge for year (-) | | | | | | | |
| Revaluations (+/-) | | | | | | | |
| Disposals (-) | | | | | | | |
| Transfers* (+/-) | | | | | | | |
| Balance carried forward | | | | | | | |

Net book value

| | | | | | | | |
|-----------------|-----------|---|---|---|---------|---|-----------|
| Brought forward | 6,370,508 | - | - | - | 100,914 | - | 6,471,422 |
| Carried forward | 6,593,384 | - | - | - | 104,445 | - | 6,697,829 |

* The "transfers" row is for movements between fixed asset categories.

Notes:

(1) Value of Church Building taken to be the Insurance Valuation of Buildings:
& Land value is assumed 20% of building value (rebuilding cost):

5,494,487
1,098,897

Giving total for Land & Buildings: 6,593,384

(2) The church does not own any other land or buildings.

(3) Estimate value of "Fixtures, fittings and equipment" is based upon Insurance Valuation of Contents.

13. Investments

The funds that support the various funds are held by TMCP in Trustees **Interest Funds** on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

This year Prev year

Change in investment values

| | £ | £ |
|--|-----|-----|
| Carrying (market) value at beginning of year | N/A | N/A |
| Add: additions to investments at cost | | |
| Less: disposals at carrying value | | |
| Net gain/(loss) on revaluation | | |
| Carrying (market) value at end of year | | |

14. Analysis of current assets

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Debtors and prepayments | | |
| Pre paid assessments | nil | nil |
| Accrued income: | nil | nil |
| Other debtors: uncleared cheque credit | nil | nil |
| Other debtors: uncleared Transfer to General Fund from Mission A/c | nil | nil |
| Other debtors: HMRC - Gift Aid credit | nil | nil |
| Total debtors and prepayments | 0 | 0 |

Analysis of cash at bank

| | | |
|---|----------------|----------------|
| Bank balance held in Santander a/c | 241 | 268 |
| Bank balance held in Co-operative a/c | 1,436 | 5,081 |
| Bank balance held in CFB General a/c | 47,118 | 46,617 |
| Bank balance held in Internal Organisations | 2,281 | 1,753 |
| Bank balance held in CFB Youth Worker | 0 | 9,334 |
| Bank balance held in CFB Mission | 90,975 | 89,502 |
| Bank balance held in CFB Lay Worker Account | 209,531 | 234,364 |
| Bank balance held in CFB Property Account | 6,343 | 6,068 |
| Bank balance held in CFB - Benevolence Fund a/c | 2,219 | 3,126 |
| Bank balance held in CFB - Food & Friends a/c | 1,265 | 1,605 |
| Bank balance held in TMCP - Various Bequests Fund | 91,749 | 86,319 |
| Total Cash and Bank | 453,157 | 484,037 |

15. Analysis of current liabilities and long term creditors

| | | |
|----------------------------------|------------|------------|
| Trade Creditors: | nil | nil |
| Other Creditors: | nil | nil |
| Total Current Liabilities | nil | nil |

16. Capital commitments and contingent liabilities

At the 31st August 2025 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2025.

St. Luke's Methodist Church Hoylake

17. Loans and creditors due after one year

Loans

| Source | Amount brought forward £ | New borrowings £ | Loan interest £ | Repayable in the year £ | Balance at year end £ |
|--------|-----------------------------|---------------------|--------------------|----------------------------|--------------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Totals

| | |
|-------------------------------|--|
| Due within 12 months | |
| Due after more than 12 months | |
| Total | |

Purpose of loans

Creditors due after one year

| Name of creditor | Amount on 31-Aug-2026 | Amount on 31-Aug-2025 |
|------------------|-----------------------|-----------------------|
| N/A | | |
| | | |
| | | |
| | | |
| Total | | |

St. Luke's Methodist Church Hoylake

18. Detailed analysis of individual fund movements

Unrestricted Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|--|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| General Fund (Santander & Co-op Bank Accounts & CFB General "No. 2" a/c) | 51,966 | 87,491 | 90,662 | 0 | 0 | 48,795 |
| Totals | 51,966 | 87,491 | 90,662 | 0 | 0 | 48,795 |

Designated Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP - Various Bequests Fund | 86,319 | 9,178 | 3,749 | | | 91,749 |
| Totals | 86,319 | 9,178 | 3,749 | 0 | 0 | 91,749 |

Note the bequests contained in the above fund are unrestricted and can therefore be used for any project agreed by the managing trustees.

Restricted Funds:

| Fund Name | Opening Balances | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balances |
|-----------------------------|------------------|--------|-------------|-----------|--------------------------|------------------|
| CFB Youth Worker | 9,334 | 148 | 9,482 | | | 0 |
| CFB Mission | 89,502 | 4,001 | 2,529 | | | 90,975 |
| CFB Lay Worker Account | 234,364 | 23,440 | 48,273 | | | 209,531 |
| CFB Property Account | 6,068 | 275 | 0 | | | 6,343 |
| CFB - Benevolence Fund a/c. | 3,126 | 447 | 1,355 | | | 2,219 |
| CFB - Food & Friends a/c | 1,605 | 60 | 400 | | | 1,265 |
| Internal Organisations | 1,753 | 1,863 | 1,336 | | | 2,281 |
| Land & Buildings | 6,471,422 | 0 | 0 | | 226,407 | 6,697,829 |
| Totals | 6,817,175 | 30,236 | 63,374 | 0 | 226,407 | 7,010,443 |

Endowment Funds

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| N/A | | | | | | |
| Totals | 0 | 0 | 0 | 0 | 0 | 0 |

Fund purposes

| Bank Account | Purpose |
|------------------------------|---|
| Santander & Co-op Accounts | Ongoing use as Current account for General Fund. |
| CFB General ("No. 2") | Ongoing use as Deposit account for General Fund. Circuit Assessment paid by standing order. |
| CFB Youth Worker | Restricted Fund - use as Deposit account for funds allocated to Youth & Children's Work. Account now closed. |
| CFB Mission | Restricted Fund - use as Deposit account for funds allocated to Mission projects. |
| CFB Lay Worker | Restricted Fund - use as Deposit account for funds allocated to Church Lay Worker(s). |
| CFB Property Account | Restricted Fund - use as Deposit account for funds allocated to major property repairs. |
| CFB Benevolent Fund | Restricted Fund - to support of those in need. |
| CFB - Food & Friends a/c | Restricted Fund - use as Deposit account for funds held by F&F lunch club and "drop in". |
| TMCP - Various Bequests Fund | Designated (Unrestricted) Fund - Bequests held by Trustees for Methodist Church Purposes. |

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKER(S)

MINISTER(S) Rev Noel Sharp

LAY WORKER(S) Mrs Cate Warbrick

CHURCH SAFEGUARDING CO-ORDINATOR
Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

- | | |
|----|------------------|
| 1 | Alan Fowler |
| 2 | Andrew Kemp |
| 3 | Chrissie McLaren |
| 4 | Craig Price |
| 5 | Dave Hepworth |
| 6 | Jane Murch |
| 7 | Kathryn Fegan |
| 8 | Lynda McAndrews |
| 9 | Mark Jarvis |
| 10 | Mary Ann Aust |
| 11 | Noel Schorah |
| 12 | Penny Watson |
| 13 | Rachael Davies |
| 14 | Sandra Mealor |
| 15 | Trish Davies |
| 17 | Vicky Walton |
| 18 | Kirsty Jarvis |
| 19 | Sam Hepworth |

St. Luke's Methodist Church Hoylake

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

N. Schorah

Date

17 December 2025

Name of Treasurer

N.J. Schorah

Address

27 Avondale Road, Hoylake,
Wirral
CH47 3AR

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2025 were, or will be presented to the Church Council at its meeting on

12 January 2026

and were approved.

Signature of the Chair of the meeting

Cate Warbrick

Name of the Chair of the meeting

Cate Warbrick

Date

Independent Examiner's Report to the Trustees of the

St. Luke's Methodist Church Hoylake Church

This Report is on the Church Accounts for the year ended 31st August

2025

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2025 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary 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.

St. Luke's Methodist Church Hoylake

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as disclosed below*~~)

(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 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

(3) I have ~~have not~~* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Mr M. Chandler

Signature of independent examiner



Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

66 Barnhey Crescent, Meols,
Wirral. CH47 9RR

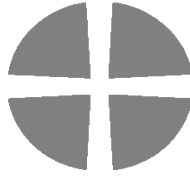
Date

7/1/26

ST LUKES METHODIST CHURCH HOYLAK

England & Wales - Charity number 1144068

Accounts



**Church
Accruals Accounts
2023-2024**

**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2024**

St. Luke's Methodist Church Hoylake

Registered Charity: 1144068

| | | |
|---------------|-------------------|--------------|
| Wirral | Circuit No | 18/09 |
|---------------|-------------------|--------------|

Minister

Rev Noel Sharp

Church Stewards

Alan Fowler

Anne-Marie Smith

Cate Warbrick

Craig Price

Sam Hepworth

Sandra Mealor

Rachael Davies

Church Treasurer

Mr N.J. Schorah

**St. Luke's Methodist Church Hoylake
Trustee's Annual Report**

for the year ended 31 August 2024

Introduction

Welcome to the Annual Report for St. Luke's Methodist Church Hoylake.

Aims and organisation

The mission of the Methodist Church in Great Britain is set out under the heading of 'Our Calling.'
This document states that the church has for primary functions namely;

Worship, Learning and Caring, Service and Evangelism.

Together these four aspects cover a wide variety of activities in the local church.

Review of the year

St Luke's Methodist Church is open 7 days a week supporting church members, local families and local community groups with a food bank resource, free school uniforms and is registered with Wirral Borough Council on their official list of places for help and support and is registered with Transforming Lives as a Place of Welcome. In any given week our Community Room and Kitchen is used by the church and community (this excludes any commercial or religious event) to provide events that support circa 180 people.

During the past year St. Luke's Methodist Church has engaged in a wide variety of activities including:

- community events e.g. monthly Singing Café on line and in the building, weekly Food and Friends lunch, weekly Companionship Café, community concerts, monthly Community Meals,
- children's ministry including ad hoc and weekly term time events
- a 'Saturday Club' for those with learning difficulties
- wider community projects including Food bank collection point, Wirral FUSS (free uniforms for secondary schools), Can Cook/Well Fed hub and a Store 4 All providing free food and toiletries
- A significant ministry is supporting asylum seekers who are housed in the local hotel with a range of practical support and spiritual care.
- Two Eco Fayres and Church Olympic Fun Event
- hiring out our premises for community activities such as concerts, art events, parties,
- weekly worship events online and in the building
- weekly coffee mornings
- weekly parents and toddlers
- twice weekly Alcoholics Anonymous meetings
- Girl Guides and Scouts
- Small groups in homes, church and online for the purpose of study, prayer and fellowship
- Maintaining an Ethiopian link through the Christian charity 'Compassion UK'

Income trends

Church income is primarily drawn from:

- regular giving by church members with the associated Gift Aid tax claim,
- collections in worship services,
- grants received in support of specific projects & initiatives,
- lettings income paid by the congregation / external users of the building.

The rental income relates to the hire of the church rooms to various groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Wirral Methodist Circuit. This amounts to 65% of our total expenditure on the General Fund.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers & Circuit lay employees.

The other expenditure includes: payment of church lay employees, insurance, utilities and building maintenance. Expenditure was as expected, with the exception of some Planned Repairs which had to be deferred into the next year.

Fund balances

As at 31 August 2024 the net current assets of the Church General Fund were £51,966, giving approximately 7 months' cover for planned expenditure. This is a 61% reserve.

A 50% reserve would have equated to £42,550.

Plans for 2024/25

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through: Worship, Learning & Caring, Service and Evangelism.

The Church Budget is reviewed annually and supports this work.

Income is from a combination of: planned giving by the church membership, letting of rooms and donations from individuals and church groups. Where applicable tax is reclaimed using "Gift Aid".

We make provision for our property maintenance programme by budgeting to maintain and clean the Church. The budget also covers heating, lighting and buildings insurance. The ministerial oversight is resourced by the circuit for which the church makes a budgeted contribution from the general fund. Additional staff are supported by designated restricted funds. The Church has received various legacies some of which are for specific projects – including Mission & Evangelism and the employment of additional staff. These monies are held in restricted funds.

A specific focus in addition to the above will be supporting the youth in our community as we look to provide a weekly youth club.

St. Luke's Methodist Church Hoylake
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

Full Name of Charity / Church: St. Luke's Methodist Church, Hoylake

Registration Charity Number (if a Registered Charity): 1144068

Date of registration (if registered as a Charity): 29/09/2011

Main communication address :

Market Street
Hoylake
Wirral
CH47 2BF

The members of the St. Luke's (Hoylake) Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, church lay workers, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Mr N.J. Schorah.

The treasurer acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner Mr M. Chandler

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes.

St. Luke's Methodist Church Hoylake

Aims and organisation

Charity objective is covered by the mission of the Methodist Church in Great Britain, which is set out under the heading of 'Our Calling.'

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The main activities of the church are:-

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Stewards & Lay Worker along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions .

Related Parties

The Church is in the Wirral Circuit which is part of the North West England District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are:

Children's Work

Saturday Club

Monday Circle

Junior Church

Community Lunches

Parents & Toddlers

Friday Food & Friends.

St. Luke's Methodist Church Hoylake

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Risk assessments are completed and reviewed for all off-site group activities.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

It is the Church's intention to value every human being as part of God's creation and the whole people of God. At the heart of the community is a deep sense of the place of welcome, hospitality and openness, which demonstrates the nature of God's grace and love for all.

Our church community is called to be a place where the transformational love of God is embodied and life in all its fullness is a gift, which is offered to all people.

Methodist Connexional safeguarding practice is about the action the Church takes to promote a safer culture. This means we will:

- promote the welfare of children, young people and adults
- work to prevent abuse from occurring
- seek to protect and respond well to those that have been abused.

We are committed to:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- safeguarding and protecting all children, young people and adults when they are vulnerable
- establishing safe, caring communities, which provide a loving environment where there is informed vigilance as to the dangers of abuse

We will carefully select and train all those with any responsibility within the church, in line with safer recruitment principles, including the use of criminal records checks through the Disclosure and Barring Service (DBS).

We will respond without delay to every safeguarding concern, which suggests that a child, young person or adult may have been harmed, working in partnership with the police and social services in any investigation.

We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.

We will seek to challenge any abuse of power, especially by anyone in a position of trust.

We will support risk assessment of those who present a safeguarding risk within a church environment. We will ensure appropriate pastoral care is offered and measures are taken to address identified risks including referral to statutory agencies, suspension and the use of safeguarding contracts.

In all these principles, we will follow legislation, guidance and recognised good practice.

Reserves Policy

Our Reserves Policy is to hold at least six month's income in hand for the Church General Fund. This amount should be sufficient to provide working capital to cover fluctuations in income and expenditure and to meet emergency calls on cash, for example for emergency repairs or immediate mission opportunities. (In setting this level it is recognised that reserves are also held by the Wirral Circuit and Liverpool District of the Methodist Church).

As at 31 August 2024 the net current assets of the Church General Fund were £51,966, giving approximately 7 months' cover for planned expenditure. This is a 61% reserve.

A 50% reserve would have equated to £42,550.

This is considered a satisfactory reserve. While it is slightly above our target it is recognised that there are some property repairs pending, which may reduce the reserve.

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

| | Notes to the accounts | General Fund (Unrestricted) | Designated Funds (Unrestricted) | Restricted Funds | Endowment Funds | Total 2023-24 | Total 2022-23 |
|--|-----------------------|-----------------------------|---------------------------------|------------------|-----------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | 4 | | | | | 68,994 | 82,350 |
| - Collections and tax credit | | 66,769 | | | | 66,769 | 57,995 |
| - Donations | | 2,225 | | - | | 2,225 | 3,723 |
| - Legacies | | - | - | | | - | 20,632 |
| Charitable activities | 5 | | | | | 3,200 | 25,267 |
| - Grant Income | | | | 3,200 | | 3,200 | 25,267 |
| - Others | | | | | | - | - |
| Other trading activities | 6 | | | | | 12,879 | 11,063 |
| - Lettings | | 12,416 | | | | 12,416 | 9,828 |
| - Miscellaneous | | 463 | | | | 463 | 1,235 |
| Investments | 7 | 2,203 | 4,437 | 18,102 | | 24,742 | 16,707 |
| Other Income | 8 | | | | | 6,981 | 4,840 |
| - Internal organisations | | | | 4,259 | | 4,259 | 3,058 |
| - Miscellaneous | | 433 | | 2,289 | | 2,722 | 1,782 |
| Total | | 84,510 | 4,437 | 27,850 | - | 116,797 | 140,227 |
| Expenditure on: | | | | | | | |
| Salaries, NIC & Pension costs | 11 | | | 41,001 | | 41,001 | 54,020 |
| Circuit Assessment | | 49,244 | | | | 49,244 | 48,473 |
| Maintenance on Church building(s) and property | | 9,800 | - | | | 9,800 | 13,160 |
| Phone, Broadband & Website | | 764 | | | | 764 | 540 |
| Utilities (insurance, heat and light, water, etc) | | 11,272 | | | | 11,272 | 10,691 |
| Depreciation | | | | | | - | - |
| Provisions | | | | | | - | - |
| Internal organisations | | 208 | | 5,003 | | 5,211 | 5,263 |
| Grants and Donations | | | | 863 | | 863 | 25,835 |
| Other expenditure | | 5,185 | 234 | 4,091 | | 9,510 | 8,691 |
| Total | | 76,473 | 234 | 50,958 | - | 127,665 | 166,671 |
| Net income/(expenditure) | | 8,037 | 4,203 | - 23,108 | - | 10,868 | - 26,444 |
| Transfers between funds | | | | | | | |
| | | 8,037 | 4,203 | - 23,108 | - | 10,868 | - 26,444 |
| Other recognised gains / (losses): | | | | | | | |
| Gains/(Losses) on revaluation of fixed assets | | | | 218,908 | | 218,908 | 494,257 |
| Gains/(Losses) on investment assets | | - | | | | - | - |
| Actuarial gains /(losses) on defined benefit pension schemes | | | | | | - | - |
| Net movement in funds | | 8,037 | 4,203 | 195,800 | - | 208,040 | 467,813 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 43,928 | 82,117 | 6,621,375 | - | 6,747,419 | 6,279,607 |
| Total funds carried forward | | 51,966 | 86,319 | 6,817,175 | - | 6,955,459 | 6,747,419 |

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations (not included in the church income)

Offerings/Gifts - passed to External Organisations (not included in the church expenditure)

Balance carried forward

| | | |
|--|------|------|
| | 0 | 0 |
| | 2200 | 3407 |
| | 2200 | 3407 |
| | 0 | 0 |

Balance Sheet as at 31 August 2024

| | | General Fund (Unrestricted) | Designated (Unrestricted) | Restricted Funds | Endowment Funds | Totals this year | Totals last year |
|---|-------|--------------------------------|------------------------------|------------------|--------------------|------------------|------------------|
| | | £ | | £ | £ | £ | £ |
| Tangible Fixed Assets* | | | | | | | |
| | Notes | | | | | | |
| Land & Buildings | 12 | | | 6,370,508 | | 6,370,508 | 6,155,015 |
| Equipment | 12 | | | 100,914 | | 100,914 | 97,500 |
| Investment properties | 13 | | | | | 0 | 0 |
| Investments | 13 | | | | | 0 | 0 |
| Total fixed assets | | 0 | 0 | 6,471,422 | 0 | 6,471,422 | 6,252,515 |
| Current Assets | | | | | | | |
| Debtors and Prepayments | 14 | | | | | 0 | 0 |
| Cash at Bank and in hand | 14 | 5,348 | | | | 5,348 | 5,103 |
| Trustees for Methodist Church Purposes deposits | | | 86,319 | | | 86,319 | 82,117 |
| Central Finance Board Deposits | | 46,617 | | 343,999 | | 390,616 | 405,187 |
| Other | | | | 1,753 | | 1,753 | 2,497 |
| Total current assets | | 51,966 | 86,319 | 345,752 | 0 | 484,037 | 494,905 |
| Creditors and Accruals (due in under 1 yr) | 15 | | | | | 0 | 0 |
| Net current assets (liabilities) | | 51,966 | 86,319 | 345,752 | 0 | 484,037 | 494,905 |
| Total assets less current liabilities | | 51,966 | 86,319 | 6,817,175 | 0 | 6,955,459 | 6,747,419 |
| Loans and creditors due after 1 year | | | | | | | |
| Provisions for liabilities and charges | 17 | | | | | 0 | 0 |
| Net assets | | 51,966 | 86,319 | 6,817,175 | 0 | 6,955,459 | 6,747,419 |
| Funds of the Church | | | | | | | |
| Unrestricted funds | 18 | 51,966 | 86,319 | | | 138,285 | 126,045 |
| Restricted funds | | | | 6,817,175 | | 6,817,175 | 6,621,375 |
| Endowment funds | | | | | 0 | - | - |
| Total Funds | 18 | 51,966 | 86,319 | 6,817,175 | 0 | 6,955,459 | 6,747,419 |

*Details - see Note 12

| | | Opening balance | Receipts | Payments | Net Receipts/ Payments | Adjustments | Closing balances |
|-------------------------------|--|-----------------|----------|----------------|---------------------------|-------------|---------------------|
| Internal Organisations | | | | | | | |
| Saturday Club | | 257.97 | 1,169.44 | 797.21 | 372.23 | | 630.20 |
| Food & Friends | | 1,249.11 | | 1,249.11 | -1,249.11 | | 0.00 |
| Monday Circle | | 305.11 | 480.00 | 330.00 | 150.00 | | 455.11 |
| Community Lunches | | 92.55 | 1,311.30 | 1,322.45 | -11.15 | | 81.40 |
| Children's Work (Kids Klub) | | 282.56 | 740.00 | 664.23 | 75.77 | | 358.33 |
| Junior Church (Kids Church) | | 109.26 | 300.00 | 340.30 | -40.30 | | 68.96 |
| Parents & Toddlers | | 200.78 | 258.50 | 300.00 | -41.50 | | 159.28 |
| Total | | 2,497.34 | 4,259.24 | 5,003.30 | 744.06 | - | 1,753.28 |
| | | Total Receipts | | Total Payments | | | |

Notes to the Accounts

1. Basis of accounting

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

The value of Church Building taken to be the Insurance Valuation of Buildings & the Land value is assumed to be a further 20% of building value. The value of "Fixtures, fittings and equipment" is based upon the Insurance Valuation of Contents.

Investment Properties

There are no investment properties.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices in August (where a significant debt remains).

Creditors

Creditors include outstanding amounts relating to utilities, telephones, etc in August.

St. Luke's Methodist Church Hoylake

| 4. Donations and legacies | Unrestricted | Designated | Restricted | 2024 Total £ | 2023 Total £ |
|-----------------------------|---------------|--------------|---------------|--------------------|--------------------|
| Collections | 53,877 | | | 53,877 | 47,385 |
| Tax credits | 12,892 | | | 12,892 | 10,610 |
| Donations | 2,225 | 0 | 0 | 2,225 | 3,723 |
| Legacies | 0 | 0 | 0 | 0 | 20,632 |
| Total | 68,994 | 0 | 0 | 68,994 | 82,350 |
| | | | | | |
| 5. Charitable activities | Unrestricted | Restricted | Restricted | 2024 Total £ | 2023 Total £ |
| Grant Income | 0 | 0 | 3,200 | 3,200 | 25,267 |
| Total | 0 | 0 | 3,200 | 3,200 | 25,267 |
| | | | | | |
| 6. Other trading activities | Unrestricted | Restricted | Restricted | 2024 Total £ | 2023 Total £ |
| Rental income (lettings) | 12,416 | 0 | 0 | 12,416 | 9,828 |
| Other | 463 | 0 | 0 | 463 | 1,235 |
| Total | 12,879 | 0 | 0 | 12,879 | 11,063 |
| | | | | | |
| 7. Investment income | Unrestricted | Restricted | Restricted | 2024 Total £ | 2023 Total £ |
| Central Finance B'rd/TMCP | 2,203 | 4,437 | 18,102 | 24,742 | 16,707 |
| Other | | | | 0 | 0 |
| Total | 2,203 | 4,437 | 18,102 | 24,742 | 16,707 |
| | | | | | |
| 8. Other Income | Unrestricted | Restricted | Restricted | 2024 Total £ | 2023 Total £ |
| Insurance claim | | | | 0 | 0 |
| Ben. Fund - Refugees | | | 0 | 0 | 625 |
| Benevolent Fund | | | 357 | 357 | 927 |
| Mission Fund | | | | 0 | 0 |
| Food & Friends *** | | | 1,932 | 1,932 | 0 |
| Other | 433 | | 0 | 433 | 230 |
| Total | 433 | 0 | 2,289 | 2,722 | 1,782 |

*** This relates to the income for the "Food & Friends" CFB Deposit Account, which replaced the funds previously held by the F&F "internal organisation", as shown in the Balance Sheet summary.

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

| | This year | Last year |
|---|-----------|-----------|
| £ | Nil | Nil |

Number of trustees who were paid expenses

| | |
|------|------|
| None | None |
|------|------|

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Total amount paid

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

| | | |
|---|--------|--------|
| £ | 37,418 | 49,822 |
|---|--------|--------|

Employer's National Insurance costs

| | | |
|---|-------|-------|
| £ | 3,161 | 3,115 |
|---|-------|-------|

Pension costs

| | | |
|---|-----|-------|
| £ | 421 | 1,083 |
|---|-----|-------|

Total staff costs

| | | |
|---|--------|--------|
| £ | 41,001 | 54,020 |
|---|--------|--------|

Average number of staff employed during the year were:

| | |
|---|---|
| 2 | 2 |
|---|---|

St. Luke's Methodist Church Hoylake

12. Tangible Fixed Assets

Cost or valuation

| | (1) Church (non investment) land and buildings £ | (2) Other non investment land and buildings £ | Investment properties (land and buildings) £ | Other fixed assets including motor vehicles £ | (3) Fixtures, fittings and equipment £ | Payments on account and assets under construction £ | Total £ |
|--------------------------------|---|---|---|--|---|---|------------------|
| Balance brought forward | 6,155,015 | | | | 97,500 | | 6,252,515 |
| Additions | | | | | | | |
| Revaluations (+/-) | 215,494 | | | | 3,414 | | 218,908 |
| Disposals (-) | | | | | | | |
| Transfers * (+/-) | | | | | | | |
| Balance carried forward | 6,370,508 | | | | 100,914 | | 6,471,422 |

Accumulated depreciation

| | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|
| Balance brought forward | | | | | | | |
| Depreciation charge for year (-) | | | | | | | |
| Revaluations (+/-) | | | | | | | |
| Disposals (-) | | | | | | | |
| Transfers* (+/-) | | | | | | | |
| Balance carried forward | | | | | | | |

Net book value

| | | | | | | | |
|-----------------|-----------|---|---|---|---------|---|-----------|
| Brought forward | 6,155,015 | - | - | - | 97,500 | - | 6,252,515 |
| Carried forward | 6,370,508 | - | - | - | 100,914 | - | 6,471,422 |

* The "transfers" row is for movements between fixed asset categories.

Notes:

(1) Value of Church Building taken to be the Insurance Valuation of Buildings: 5,308,757
 & Land value is assumed 20% of building value (rebuilding cost): 1,061,751

Giving total for Land & Buildings: 6,370,508

(2) The church does not own any other land or buildings.

(3) Estimate value of "Fixtures, fittings and equipment" is based upon Insurance Valuation of Contents.

13. Investments

The funds that support the various funds are held by TMCP in Trustees **Interest Funds** on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

This year

Prev year

Change in investment values

| | £ | £ |
|--|-----|-----|
| Carrying (market) value at beginning of year | N/A | N/A |
| Add: additions to investments at cost | | |
| Less: disposals at carrying value | | |
| Net gain/(loss) on revaluation | | |
| Carrying (market) value at end of year | | |

14. Analysis of current assets

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Debtors and prepayments | | |
| Pre paid assessments | nil | nil |
| Accrued income: | nil | nil |
| Other debtors: uncleared cheque credit | nil | nil |
| Other debtors: uncleared Transfer to General Fund from Mission A/c | nil | nil |
| Other debtors: HMRC - Gift Aid credit | nil | nil |
| Total debtors and prepayments | 0 | 0 |

Analysis of cash at bank

| | | |
|---|----------------|----------------|
| Bank balance held in Santander a/c | 268 | 243 |
| Bank balance held in Co-operative a/c | 5,081 | 4,861 |
| Bank balance held in CFB General a/c | 46,617 | 38,825 |
| Bank balance held in Internal Organisations | 1,753 | 2,497 |
| Bank balance held in CFB Youth Worker | 9,334 | 8,869 |
| Bank balance held in CFB Mission | 89,502 | 85,168 |
| Bank balance held in CFB Lay Worker Account | 234,364 | 262,630 |
| Bank balance held in CFB Property Account | 6,068 | 5,766 |
| Bank balance held in CFB - Benevolence Fund a/c | 3,126 | 3,930 |
| Bank balance held in CFB - Food & Friends a/c | 1,605 | 0 |
| Bank balance held in TMCP - Various Bequests Fund | 86,319 | 82,117 |
| Total Cash and Bank | 484,037 | 494,905 |

15. Analysis of current liabilities and long term creditors

| | | |
|----------------------------------|------------|------------|
| Trade Creditors: | nil | nil |
| Other Creditors: | nil | nil |
| Total Current Liabilities | nil | nil |

16. Capital commitments and contingent liabilities

At the 31st August 2024 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2024.

St. Luke's Methodist Church Hoylake

17. Loans and creditors due after one year

Loans

| Source | Amount brought forward £ | New borrowings £ | Loan interest £ | Repayable in the year £ | Balance at year end £ |
|--------|-----------------------------|---------------------|--------------------|----------------------------|--------------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Totals

| | |
|-------------------------------|--|
| Due within 12 months | |
| Due after more than 12 months | |
| Total | |

Purpose of loans

Creditors due after one year

| Name of creditor | Amount on 31-Aug-2023 | Amount on 31-Aug-2023 |
|------------------|-----------------------|-----------------------|
| N/A | | |
| | | |
| | | |
| | | |
| Total | | |

St. Luke's Methodist Church Hoylake

18. Detailed analysis of individual fund movements

Unrestricted Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|--|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| General Fund (Santander & Co-op Bank Accounts & CFB General "No. 2" a/c) | 43,928 | 84,510 | 76,473 | 0 | 0 | 51,966 |
| Totals | 43,928 | 84,510 | 76,473 | 0 | 0 | 51,966 |

Designated Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP - Various Bequests Fund | 82,117 | 4,437 | 234 | | | 86,319 |
| Totals | 82,117 | 4,437 | 234 | 0 | 0 | 86,319 |

Note the bequests contained in the above fund are unrestricted and can therefore be used for any project agreed by the managing trustees.

Restricted Funds:

| Fund Name | Opening Balances | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balances |
|-----------------------------|------------------|--------|-------------|-----------|--------------------------|------------------|
| CFB Youth Worker | 8,869 | 465 | 0 | | | 9,334 |
| CFB Mission | 85,168 | 6,694 | 2,360 | | | 89,502 |
| CFB Lay Worker Account | 262,630 | 13,671 | 41,937 | | | 234,364 |
| CFB Property Account | 5,766 | 302 | 0 | | | 6,068 |
| CFB - Benevolence Fund a/c. | 3,930 | 669 | 1,473 | | | 3,126 |
| CFB - Food & Friends a/c | 0 | 2,005 | 400 | | | 1,605 |
| Internal Organisations | 2,497 | 4,259 | 5,003 | | | 1,753 |
| Land & Buildings | 6,252,515 | 0 | 0 | | 218,908 | 6,471,422 |
| Totals | 6,621,375 | 28,065 | 51,173 | 0 | 218,908 | 6,817,175 |

Endowment Funds

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| N/A | | | | | | |
| Totals | 0 | 0 | 0 | 0 | 0 | 0 |

Fund purposes

| Bank Account | Purpose |
|------------------------------|--|
| Santander & Co-op Accounts | Ongoing use as Current account for General Fund. |
| CFB General ("No. 2") | Ongoing use as Deposit account for General Fund. Circuit Assessment paid by standing order. |
| CFB Youth Worker | Restricted Fund - use as Deposit account for funds allocated to Youth & Children's Work. |
| CFB Mission | Restricted Fund - use as Deposit account for funds allocated to Mission projects. |
| CFB Lay Worker | Restricted Fund - use as Deposit account for funds allocated to Church Lay Worker(s). |
| CFB Property Account | Restricted Fund - use as Deposit account for funds allocated to major property repairs. |
| CFB Benevolent Fund | Restricted Fund - to support of those in need. |
| TMCP - Various Bequests Fund | Designated (Unrestricted) Fund - Bequests held by Trustees for Methodist Church Purposes. |

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER(S) Rev Noel Sharp

LAY WORKER(S) Mrs Cate Warbrick
Mrs Sam Hepworth

CHURCH SAFEGUARDING CO-ORDINATOR
Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

- | | |
|----|------------------|
| 1 | Alan Fowler |
| 2 | Andrew Kemp |
| 3 | Chrissie McLaren |
| 4 | Craig Price |
| 5 | Dave Hepworth |
| 6 | Jane Murch |
| 7 | Kathryn Fegan |
| 8 | Lynda McAndrews |
| 9 | Mark Jarvis |
| 10 | Mary Ann Aust |
| 11 | Noel Schorah |
| 12 | Penny Watson |
| 13 | Rachael Davies |
| 14 | Sandra Meador |
| 15 | Trish Davies |
| 17 | Vicky Walton |
| 18 | Kirsty Jarvis |

St. Luke's Methodist Church Hoylake

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

N. Schorah

Date

06 December 2024

Name of Treasurer

N.J. Schorah

Address

27 Avondale Road, Hoylake,
Wirral
CH47 3AR

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2024 were, or will be presented to the Church Council at its meeting on

16 January 2025

and were approved.

Signature of the Chair of the meeting

Noel Sharp

Name of the Chair of the meeting

Rev Noel Sharp

Date

Independent Examiner's Report to the Trustees of the

St. Luke's Methodist Church Hoylake

Church

This Report is on the Church Accounts for the year ended 31st August

2024

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2024 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary 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 the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as disclosed below*~~)

(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 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

(3) I have ~~have not~~* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Mr M. Chandler

Signature of independent examiner

M Chandler .

Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

66 Barnhey Crescent, Meols,
Wirral. CH47 9RR

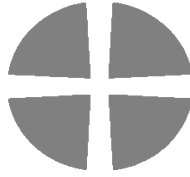
Date

8/1/25

ST LUKES METHODIST CHURCH HOYLAK

England & Wales - Charity number 1144068

Accounts



**Church
Accruals Accounts
2022-2023**

**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023**

St. Luke's (Hoylake) Church

Registered Charity: 1144068

| | | |
|---------------|-------------------|--------------|
| Wirral | Circuit No | 18/09 |
|---------------|-------------------|--------------|

Minister

Rev Noel Sharp

Church Stewards

Miss Rachael Davies

Church Treasurer

Mr N.J. Schorah

**St. Luke's (Hoylake) Church
Trustee's Annual Report**

for the year ended 31 August 2023

Introduction

Welcome to the Annual Report for St. Luke's Methodist Church Hoylake.

Aims and organisation

The mission of the Methodist Church in Great Britain is set out under the heading of 'Our Calling.'
This document states that the church has for primary functions namely;

Worship, Learning and Caring, Service and Evangelism.

Together these four aspects cover a wide variety of activities in the local church.

Review of the year

St Luke's Methodist Church is open 7 days a week supporting church members, local families and local community groups with a food bank resource, free school uniforms and is registered with Wirral Borough Council on their official list of places for help and Warm Space. In any given week our Community Room and Kitchen is used by the church and community (this excludes any commercial or religious event) to provide events that support circa 160 people.

During the past year St. Luke's Methodist Church has engaged in a wide variety of activities including:

- community events e.g. monthly Singing Café on line and in the building, fortnightly Dementia Café, community concerts, The Open Community Event, Community Meals, monthly Farmers Market
- youth & children's ministry including ad hoc and weekly term time events
- Warm Welcome Hub over Winter 2022/23
- a 'Saturday Club' for those with learning difficulties
- wider community projects including Food bank collection point, Wirral FUSS (free uniforms for secondary schools) and a Store 4 All providing free food and toiletries
- Eco Fayres and Church Fun Day
- hiring out our premises for community activities such as concerts, art events, parties,
- weekly worship events online and in the building
- weekly coffee mornings
- weekly parents and toddlers
- twice weekly Alcoholics Anonymous meetings
- Girl Guides
- Small groups in homes, church and online for the purpose of study, prayer and fellowship
- Maintaining an Ethiopian link through the Christian charity 'Compassion UK'
- Supporting annually Action for Children and the Methodist Fund for Human Need.

Income trends

Church income is primarily drawn from:

- regular giving by church members with the associated Gift Aid tax claim,
- collections in worship services,
- grants received in support of specific projects & initiatives,
- lettings income paid by the congregation / external users of the building.

The rental income relates to the hire of the church rooms to various groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Wirral Methodist Circuit. This amounts to 65% of our total expenditure on the General Fund.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers & Circuit lay employees.

The other expenditure includes: payment of church lay employees, insurance, utilities and building maintenance. Expenditure was as expected.

Fund balances

As at 31 August 2023 the net current assets of the Church General Fund were £43,928, giving approximately 6 months' cover for expenditure.

Plans for 2023/24

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through: Worship, Learning & Caring, Service and Evangelism.

The Church Budget is reviewed annually and supports this work.

Income is from a combination of: planned giving by the church membership, letting of rooms and donations from individuals and church groups. Where applicable tax is reclaimed using "Gift Aid".

We make provision for our property maintenance programme by budgeting to maintain and clean the Church. The budget also covers heating, lighting and buildings insurance. The ministerial oversight is resourced by the circuit for which the church makes a budgeted contribution from the general fund. Additional staff are supported by designated restricted funds. The Church has received various legacies some of which are for specific projects – including Mission & Evangelism and the employment of additional staff. These monies are held in restricted funds.

A specific focus for 2023/24 will be providing support for those in our community who are struggling with cost of living increases. We are planning to do this by providing a safe and warm space for people to use every day and with the continuing provision of essential food and household items. We are in conversation with our ecumenical partners to provide integrated support to our community.

St. Luke's (Hoylake) Church
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

Full Name of Charity / Church: St. Luke's Methodist Church, Hoylake

Registration Charity Number (if a Registered Charity): 1144068

Date of registration (if registered as a Charity): 29/09/2011

Main communication address :

Market Street
Hoylake
Wirral
CH47 2BF

The members of the St. Luke's (Hoylake) Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, church lay workers, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Mr N.J. Schorah.

The treasurer acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner Mr M. Chandler

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes.

St. Luke's (Hoylake) Church

Aims and organisation

Charity objective is covered by the mission of the Methodist Church in Great Britain, which is set out under the heading of 'Our Calling.'

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The main activities of the church are:-

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Stewards & Lay Worker along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions .

Related Parties

The Church is part of the Wirral Circuit which is part of the Liverpool District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are:

Children's Work

Saturday Club

Monday Circle

Junior Church

Community Lunches

Parents & Toddlers

Friday Food & Friends.

St. Luke's (Hoylake) Church

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

Our Reserves Policy is to hold at least six month's income in hand for the Church General Fund. This amount should be sufficient to provide working capital to cover fluctuations in income and expenditure and to meet emergency calls on cash, for example for emergency repairs or immediate mission opportunities. (In setting this level it is recognised that reserves are also held by the Wirral Circuit and Liverpool District of the Methodist Church).

As at the end of the last financial year (31 August 2023) our general fund reserves were £43,928, i.e. 56% of planned expenditure. (Prior year was 48%). A 50% reserve would have equated to £38,875.

This is considered a satisfactory reserve. While it is slightly above our target it is recognised that there are some property repairs pending, which may reduce the reserve.

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

| | Notes to the accounts | General Fund (Unrestricted) | Designated Funds (Unrestricted) | Restricted Funds | Endowment Funds | Total 2022-23 | Total 2021-22 |
|---|-----------------------|-----------------------------|---------------------------------|------------------|-----------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | 4 | | | | | 82,350 | 65,434 |
| - Collections and tax credit | | 57,995 | | | | 57,995 | 56,758 |
| - Donations | | 3,723 | | - | | 3,723 | 8,675 |
| - Legacies | | 500 | 20,132 | | | 20,632 | - |
| Charitable activities | 5 | | | | | 25,267 | - |
| - Grant Income | | | | 25,267 | | 25,267 | - |
| - Others | | | | | | - | - |
| Other trading activities | 6 | | | | | 11,063 | 8,226 |
| - Lettings | | 9,828 | | | | 9,828 | 8,226 |
| - Miscellaneous | | 1,235 | | | | 1,235 | - |
| Investments | 7 | 1,136 | 2,361 | 13,210 | | 16,707 | 2,281 |
| Other | 8 | | | | | 4,840 | 9,150 |
| - Internal organisations | | | | 3,058 | | 3,058 | 6,762 |
| - Miscellaneous | | 120 | | 1,662 | | 1,782 | 2,389 |
| Total | | 74,537 | 22,493 | 43,197 | - | 140,227 | 85,090 |
| Expenditure on: | | | | | | | |
| Salaries, NIC & Pension costs | 11 | | | 54,020 | | 54,020 | 48,475 |
| Circuit Assessment | | 48,473 | | | | 48,473 | 44,208 |
| Maintenance on Church building(s) and property | | 6,292 | - | 6,868 | | 13,160 | 21,541 |
| Telephone and Travel | | 540 | | | | 540 | 481 |
| Utilities (insurance, heat and light, water, etc) | | 10,691 | | | | 10,691 | 10,141 |
| Expenditure on other property | | | | | | - | - |
| Depreciation | | | | | | - | - |
| Provisions | | | | | | - | - |
| Internal organisations | | 183 | | 5,080 | | 5,263 | 8,214 |
| Grants and Donations | | | | 25,835 | | 25,835 | - |
| Other expenditure | | 6,814 | 170 | 1,707 | | 8,691 | 6,860 |
| Total | | 72,991 | 170 | 93,509 | - | 166,671 | 139,920 |
| Net income/(expenditure) | | 1,546 | 22,323 | - 50,312 | - | - 26,444 | - 54,829 |
| Transfers between funds | | 3,455 | - | 3,455 | | - | - |
| | | 5,000 | 22,323 | 53,767 | | 26,444 | 54,829 |
| Other recognised gains / (losses): | | | | | | | |
| Gains/(Losses) on revaluation of fixed assets | | | | 494,257 | | 494,257 | 561,247 |
| Gains/(Losses) on investment assets | | - | | | | - | - |
| Actuarial gains/(losses) on defined benefit pension schemes | | | | | | - | - |
| Net movement in funds | | 5,000 | 22,323 | 440,490 | - | 467,813 | 506,418 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 38,928 | 59,794 | 6,180,885 | - | 6,279,607 | 5,773,188 |
| Total funds carried forward | | 43,928 | 82,117 | 6,621,375 | - | 6,747,419 | 6,279,607 |

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations (not included in the church income)

Offerings/Gifts - passed to External Organisations (not included in the church expenditure)

Balance carried forward

| | |
|------|------|
| 0 | 0 |
| 3407 | 2769 |
| 3407 | 2769 |
| 0 | 0 |

Balance Sheet as at 31 August 2023

| | | General Fund (Unrestricted) | Designated (Unrestricted) | Restricted Funds | Endowment Funds | Totals this year | Totals last year |
|---|-------|--------------------------------|------------------------------|------------------|--------------------|------------------|------------------|
| | | £ | | £ | £ | £ | £ |
| Tangible Fixed Assets* | | | | | | | |
| | Notes | | | | | | |
| Land & Buildings | 12 | | | 6,155,015 | | 6,155,015 | 5,678,059 |
| Equipment | 12 | | | 97,500 | | 97,500 | 80,199 |
| Investment properties | 13 | | | | | 0 | 0 |
| Investments | 13 | | | | | 0 | 0 |
| Total fixed assets | | 0 | 0 | 6,252,515 | 0 | 6,252,515 | 5,758,258 |
| Current Assets | | | | | | | |
| Debtors and Prepayments | 14 | | | | | 0 | 0 |
| Cash at Bank and in hand | 14 | 5,103 | | | | 5,103 | 4,324 |
| Trustees for Methodist Church Purposes deposits | | | 82,117 | | | 82,117 | 59,794 |
| Central Finance Board Deposits | | 38,825 | | 366,362 | | 405,187 | 452,711 |
| Other | | | | 2,497 | | 2,497 | 4,519 |
| Total current assets | | 43,928 | 82,117 | 368,860 | 0 | 494,905 | 521,348 |
| Creditors and Accruals (due in under 1 yr) | 15 | | | | | 0 | 0 |
| Net current assets (liabilities) | | 43,928 | 82,117 | 368,860 | 0 | 494,905 | 521,348 |
| Total assets less current liabilities | | 43,928 | 82,117 | 6,621,375 | 0 | 6,747,419 | 6,279,607 |
| Loans and creditors due after 1 year | | | | | | | |
| Provisions for liabilities and charges | 17 | | | | | 0 | 0 |
| Net assets | | 43,928 | 82,117 | 6,621,375 | 0 | 6,747,419 | 6,279,607 |
| Funds of the Church | | | | | | | |
| Unrestricted funds | 18 | 43,928 | 82,117 | | | 126,045 | 98,722 |
| Restricted funds | | | | 6,621,375 | | 6,621,375 | 6,180,885 |
| Endowment funds | | | | | 0 | - | - |
| Total Funds | 18 | 43,928 | 82,117 | 6,621,375 | 0 | 6,747,419 | 6,279,607 |

*Details - see Note 12

| | | Opening balance | Receipts | Payments | Net Receipts/ Payments | Adjustments | Closing balances |
|-------------------------------|--|-----------------|----------|----------------|---------------------------|-------------|---------------------|
| Internal Organisations | | | | | | | |
| Saturday Club | | 1,143.82 | 205.00 | 1,090.85 | -885.85 | | 257.97 |
| Food & Friends | | 1,839.11 | 0.00 | 590.00 | -590.00 | | 1,249.11 |
| Monday Circle | | 290.11 | 710.00 | 695.00 | 15.00 | | 305.11 |
| Community Lunches | | 390.91 | 1,093.10 | 1,391.46 | -298.36 | | 92.55 |
| Children's Work (Kids Klub) | | 314.46 | 516.00 | 547.90 | -31.90 | | 282.56 |
| Junior Church (Kids Church) | | 93.94 | 200.00 | 184.68 | 15.32 | | 109.26 |
| Parents & Toddlers | | 446.63 | 334.00 | 579.85 | -245.85 | | 200.78 |
| Total | | 4,518.98 | 3,058.10 | 5,079.74 | -2,021.64 | - | 2,497.34 |
| | | Total Receipts | | Total Payments | | | |

Notes to the Accounts

1. Basis of accounting

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

The value of Church Building taken to be the Insurance Valuation of Buildings & the Land value is assumed to be a further 20% of building value. The value of "Fixtures, fittings and equipment" is based upon the Insurance Valuation of Contents.

Investment Properties

There are no investment properties.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices in August (where a significant debt remains).

Creditors

Creditors include outstanding amounts relating to utilities, telephones, etc in August.

| |
|------------------------------------|
| St. Luke's (Hoylake) Church |
|------------------------------------|

| 4. Donations and legacies | Unrestricted | Designated | Restricted | 2023 Total £ | 2022 Total £ |
|----------------------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| Collections | 47,385 | | | 47,385 | 45,389 |
| Tax credits | 10,610 | | | 10,610 | 11,370 |
| Donations | 3,723 | 0 | 0 | 3,723 | 8,675 |
| Legacies | 500 | 0 | 20,132 | 20,632 | 0 |
| Total | 62,218 | 0 | 20,132 | 82,350 | 65,434 |

| 5. Charitable activities | Unrestricted | Restricted | Restricted | 2023 Total £ | 2022 Total £ |
|---------------------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| Grant Income | 0 | 0 | 25,267 | 25,267 | 0 |
| Total | 0 | 0 | 25,267 | 25,267 | 0 |

| 6. Other trading activities | Unrestricted | Restricted | Restricted | 2023 Total £ | 2022 Total £ |
|------------------------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| Rental income (lettings) | 9,828 | 0 | 0 | 9,828 | 8,226 |
| Other | 1,235 | 0 | 0 | 1,235 | 0 |
| Total | 11,063 | 0 | 0 | 11,063 | 8,226 |

| 7. Investment income | Unrestricted | Restricted | Restricted | 2023 Total £ | 2022 Total £ |
|-----------------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| Central Finance B'rd/TMCP | 1,136 | 2,361 | 13,210 | 16,707 | 2,281 |
| Other | | | | 0 | 0 |
| Total | 1,136 | 2,361 | 13,210 | 16,707 | 2,281 |

| 8. Other | Unrestricted | Restricted | Restricted | 2023 Total £ | 2022 Total £ |
|----------------------|---------------------|-------------------|-------------------|-----------------------------|-----------------------------|
| Insurance claim | | | | 0 | 0 |
| Ben. Fund - Refugees | | | 625 | 625 | 0 |
| Benevolent Fund | | | 927 | 927 | 684 |
| Mission Fund | | | | 0 | 0 |
| Other | 120 | | 110 | 230 | 1,704 |
| Total | 120 | 0 | 1,662 | 1,782 | 2,389 |

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

| | This year | Last year |
|---|-----------|-----------|
| £ | Nil | Nil |

Number of trustees who were paid expenses

| | |
|------|------|
| None | None |
|------|------|

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Total amount paid

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

| | | |
|---|--------|--------|
| £ | 49,822 | 44,630 |
|---|--------|--------|

Employer's National Insurance costs

| | | |
|---|-------|-------|
| £ | 3,115 | 2,757 |
|---|-------|-------|

Pension costs

| | | |
|---|-------|------|
| £ | 1,083 | 1088 |
|---|-------|------|

Total staff costs

| | | |
|---|--------|--------|
| £ | 54,020 | 48,475 |
|---|--------|--------|

Average number of staff employed during the year were:

| | |
|---|---|
| 2 | 2 |
|---|---|

St. Luke's (Hoylake) Church

12. Tangible Fixed Assets

Cost or valuation

| | (1) Church (non investment) land and buildings £ | (2) Other non investment land and buildings £ | Investment properties (land and buildings) £ | Other fixed assets including motor vehicles £ | (3) Fixtures, fittings and equipment £ | Payments on account and assets under construction £ | Total £ |
|--------------------------------|---|---|---|--|---|---|------------------|
| Balance brought forward | 5,678,059 | | | | 80,199 | | 5,758,258 |
| Additions | | | | | | | |
| Revaluations (+/-) | 476,956 | | | | 17,301 | | 494,257 |
| Disposals (-) | | | | | | | |
| Transfers * (+/-) | | | | | | | |
| Balance carried forward | 6,155,015 | | | | 97,500 | | 6,252,515 |

Accumulated depreciation

| | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|
| Balance brought forward | | | | | | | |
| Depreciation charge for year (-) | | | | | | | |
| Revaluations (+/-) | | | | | | | |
| Disposals (-) | | | | | | | |
| Transfers* (+/-) | | | | | | | |
| Balance carried forward | | | | | | | |

Net book value

| | | | | | | | |
|-----------------|-----------|---|---|---|--------|---|-----------|
| Brought forward | 5,678,059 | - | - | - | 80,199 | - | 5,758,258 |
| Carried forward | 6,155,015 | - | - | - | 97,500 | - | 6,252,515 |

* The "transfers" row is for movements between fixed asset categories.

Notes:

| | |
|--|-------------------------|
| (1) Value of Church Building taken to be the Insurance Valuation of Buildings: | 5,129,179 |
| & Land value is assumed 20% of building value (rebuilding cost): | 1,025,836 |
| Giving total for Land & Buildings: | <u>6,155,015</u> |

(2) The church does not own any other land or buildings.

(3) Estimate value of "Fixtures, fittings and equipment" is based upon Insurance Valuation of Contents.

13. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

This year

Prev year

Change in investment values

£

£

| | £ | £ |
|--|-----|-----|
| Carrying (market) value at beginning of year | N/A | N/A |
| Add: additions to investments at cost | | |
| Less: disposals at carrying value | | |
| Net gain/(loss) on revaluation | | |
| Carrying (market) value at end of year | | |

14. Analysis of current assets

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| Debtors and prepayments | | |
| Pre paid assessments | nil | nil |
| Accrued income: | nil | nil |
| Other debtors: uncleared cheque credit | nil | nil |
| Other debtors: uncleared Transfer to General Fund from Mission A/c | nil | nil |
| Other debtors: HMRC - Gift Aid credit | nil | nil |
| Total debtors and prepayments | 0 | 0 |

Analysis of cash at bank

| | | |
|---|----------------|----------------|
| Bank balance held in Santander a/c | 243 | 2,300 |
| Bank balance held in Co-operative a/c | 4,861 | 2,025 |
| Bank balance held in CFB General a/c | 38,825 | 34,603 |
| Bank balance held in Internal Organisations | 2,497 | 4,519 |
| Bank balance held in CFB Youth Worker | 8,869 | 8,897 |
| Bank balance held in CFB Mission | 85,168 | 323,505 |
| Bank balance held in CFB Lay Worker Account | 262,630 | 68,416 |
| Bank balance held in CFB Property Account | 5,766 | 16,573 |
| Bank balance held in CFB - Benevolence Fund a/c | 3,930 | 718 |
| Bank balance held in TMCP - Various Bequests Fund | 82,117 | 59,794 |
| Total Cash and Bank | 494,905 | 521,348 |

15. Analysis of current liabilities and long term creditors

| | | |
|----------------------------------|------------|------------|
| Trade Creditors: | nil | nil |
| Other Creditors: | nil | nil |
| Total Current Liabilities | nil | nil |

16. Capital commitments and contingent liabilities

At the 31 st August 2023 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

St. Luke's (Hoylake) Church

17. Loans and creditors due after one year

Loans

| Source | Amount brought forward £ | New borrowings £ | Loan interest £ | Repayable in the year £ | Balance at year end £ |
|--------|-----------------------------|---------------------|--------------------|----------------------------|--------------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Totals

| | |
|-------------------------------|--|
| Due within 12 months | |
| Due after more than 12 months | |
| Total | |

Purpose of loans

Creditors due after one year

| Name of creditor | Amount on 31-Aug-2023 | Amount on 31-Aug-2022 |
|------------------|-----------------------|-----------------------|
| N/A | | |
| | | |
| | | |
| | | |
| Total | | |

St. Luke's (Hoylake) Church

18. Detailed analysis of individual fund movements

Unrestricted Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|--|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| General Fund (Santander & Co-op Bank Accounts & CFB General "No. 2" a/c) | 38,928 | 74,537 | 72,991 | 3,455 | 0 | 43,928 |
| Totals | 38,928 | 74,537 | 72,991 | 3,455 | 0 | 43,928 |

Designated Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP - Various Bequests Fund | 59,794 | 22,493 | 170 | | | 82,117 |
| Totals | 59,794 | 22,493 | 170 | 0 | 0 | 82,117 |

Note the bequests the above fund contains were both unrestricted and can therefore be used for any project agreed by the managing trustees.

Restricted Funds:

| Fund Name | Opening Balances | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balances |
|-----------------------------|------------------|---------|-------------|-----------|--------------------------|------------------|
| CFB Youth Worker | 8,897 | 309 | 336 | | | 8,869 |
| CFB Mission | 323,505 | 3,518 | 241,855 | | | 85,168 |
| CFB Lay Worker Account | 68,416 | 247,448 | 53,233 | | | 262,630 |
| CFB Property Account | 16,573 | 373 | 11,181 | | | 5,766 |
| CFB - Benevolence Fund a/c. | 718 | 3,320 | 107 | | | 3,930 |
| Internal Organisations | 4,519 | 3,058 | 5,080 | | | 2,497 |
| Land & Buildings | 5,758,258 | 0 | 0 | | 494,257 | 6,252,515 |
| Totals | 6,180,885 | 258,025 | 311,792 | 0 | 494,257 | 6,621,375 |

Endowment Funds

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| N/A | | | | | | |
| Totals | 0 | 0 | 0 | 0 | 0 | 0 |

Fund purposes

| Bank Account | Purpose |
|------------------------------|--|
| Santander & Co-op Accounts | Ongoing use as Current account for General Fund. |
| CFB General ("No. 2") | Ongoing use as Deposit account for General Fund. Circuit Assessment paid by standing order. |
| CFB Youth Worker | Restricted Fund - use as Deposit account for funds allocated to Youth & Children's Work. |
| CFB Mission | Restricted Fund - use as Deposit account for funds allocated to Mission projects. |
| CFB Lay Worker | Restricted Fund - use as Deposit account for funds allocated to Church Lay Worker(s). |
| CFB Property Account | Restricted Fund - use as Deposit account for funds allocated to major property repairs. |
| CFB Benevolent Fund | Restricted Fund - to support of those in need. |
| TMCP - Various Bequests Fund | Designated (Unrestricted) Fund - Bequests held by Trustees for Methodist Church Purposes. |

St. Luke's (Hoylake) Church

19. Related party transactions

This year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2022 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

Last year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2022 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER(S) Rev Heather Cooper
 Rev Noel Sharp

LAY WORKER(S) Mrs Cate Warbrick
 Mrs Sam Hepworth

CHURCH STEWARDS Miss Rachael Davies

CHURCH SAFEGUARDING CO-ORDINATOR
 Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

- | | |
|----|------------------|
| 1 | Alan Fowler |
| 2 | Andrew Kemp |
| 3 | Chrissie McLaren |
| 4 | Craig Price |
| 5 | Dave Hepworth |
| 6 | Jane Murch |
| 7 | June Greenlay |
| 8 | Kathryn Fegan |
| 9 | Lynda McAndrews |
| 10 | Marion Elliott |
| 11 | Mark Jarvis |
| 12 | Mary Ann Aust |
| 13 | Noel Schorah |
| 14 | Penny Watson |
| 15 | Sandra Mealor |
| 17 | Trish Davies |
| 18 | Vicky Walton |

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Date

06 December 2023

Name of Treasurer

N.J. Schorah

Address

27 Avondale Road, Hoylake,
Wirral
CH47 3AR

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2023 were, or will be presented to the Church Council at its meeting on

25 January 2024

and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting

Rev Noel Sharp

Date

Independent Examiner's Report to the Trustees of the

St. Luke's (Hoylake) Church

Church

This Report is on the Church Accounts for the year ended 31st August

2023

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary 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 the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as disclosed below*~~)

(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 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

(3) I have ~~have not~~* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Mr M. Chandler

Signature of independent examiner

Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

66 Barnhey Crescent, Meols,
Wirral. CH47 9RR

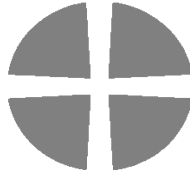
Date

12 January 2024

ST LUKES METHODIST CHURCH HOYLAK

England & Wales - Charity number 1144068

Accounts



**Church
Accruals Accounts
2021-2022**

**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2022**

St. Luke's (Hoylake) Church

Registered Charity: 1144068

| | | |
|---------------|-------------------|--------------|
| Wirral | Circuit No | 18/09 |
|---------------|-------------------|--------------|

Minister

Rev. Jackie Bellfield

Church Stewards

Miss Rachael Davies

Church Treasurer

Mr N.J. Schorah

**St. Luke's (Hoylake) Church
Trustee's Annual Report**

for the year ended 31 August 2022

Introduction

Welcome to the Annual Report for St. Luke's Methodist Church Hoylake.

Aims and organisation

The mission of the Methodist Church in Great Britain is set out under the heading of 'Our Calling.'
This document states that the church has for primary functions namely;

Worship, Learning and Caring, Service and Evangelism.

Together these four aspects cover a wide variety of activities in the local church.

Review of the year

St Luke's Methodist Church continued to stay open during Covid-19 lockdown periods of 21/22 supporting church members, local families and local community groups with a food bank resource, free school uniforms and was registered with Wirral Borough Council on their official list of places to help. In any given week our Community Room and Kitchen is used by the church and community (this excludes any commercial or religious event) to provide events that support circa 160 people.

During the past year St. Luke's Methodist Church has engaged in a wide variety of activities including:

- community events e.g. monthly Singing Café on line and in the building, fortnightly Dementia Café, concerts
- youth & children's ministry including ad hoc and weekly term time events
- community lunches monthly
- Weekly Food and Friendship drop in lunch including link with Mental Health support, Wirral Borough Council and Christians Against Poverty (CAP)
- a 'Saturday Club' for those with learning difficulties
- wider community projects including Food bank collection point, Wirral FUSS (free uniforms for secondary schools) and a Store 4 All providing free food and toiletries
- Eco Fayre and Church Fun Day
- hiring out our premises for community activities such as concerts, art events, parties,
- weekly worship events online and in the building
- weekly coffee mornings
- weekly parents and toddlers
- twice weekly Alcoholics Anonymous meetings
- Girl Guides
- Small groups in homes, church and online for the purpose of study, prayer and fellowship
- Maintaining an Ethiopian link through the Christian charity 'Compassion UK'
- Supporting annually Action for Children and the Methodist Fund for Human Need.

Income trends

Church income is primarily drawn from:

- regular giving by church members with the associated Gift Aid tax claim,
- collections in worship services,
- lettings income paid by the congregation / external users of the building.

The rental income relates to the hire of the church rooms to various groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Wirral Methodist Circuit. This amounts to 65% of our total expenditure on the General Fund.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers & Circuit lay employees.

The other expenditure includes: payment of church lay employees, insurance, utilities and building maintenance. Expenditure was as expected.

Fund balances

As at 31 August 2022 the net current assets of the Church General Fund were £38,928, giving approximately 6 months' cover for expenditure.

Plans for 2022/23

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through: Worship, Learning & Caring, Service and Evangelism.

The Church Budget is reviewed annually and supports this work.

Income is from a combination of: planned giving by the church membership, letting of rooms and donations from individuals and church groups. Where applicable tax is reclaimed using "Gift Aid".

We make provision for our property maintenance programme by budgeting to maintain and clean the Church. The budget also covers heating, lighting and buildings insurance. The ministerial oversight is resourced by the circuit for which the church makes a budgeted contribution from the general fund. Additional staff are supported by designated restricted funds. The Church has received various legacies some of which are for specific projects – including Mission & Evangelism and the employment of additional staff. These monies are held in restricted funds.

A specific focus for 2022/23 will be providing support for those in our community who are struggling with cost of living increases. We are planning to do this by providing a safe and warm space for people to use every day and with the continuing provision of essential food and household items. We are in conversation with our ecumenical partners to provide integrated support to our community.

In addition The Open Golf Championship will be held in Hoylake in July 2023 and we will be a pivotal part of the community response in welcoming thousands to our town.

St. Luke's (Hoylake) Church
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

Full Name of Charity / Church: St. Luke's Methodist Church, Hoylake

Registration Charity Number (if a Registered Charity): 1144068

Date of registration (if registered as a Charity): 29/09/2011

Main communication address :

Market Street

Hoylake

Wirral

CH47 2BF

The members of the St. Luke's (Hoylake) Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, church lay workers, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Mr N.J. Schorah.

The treasurer acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner Mr M. Chandler

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes.

St. Luke's (Hoylake) Church

Aims and organisation

Charity objective is covered by the mission of the Methodist Church in Great Britain, which is set out under the heading of 'Our Calling.'

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The main activities of the church are:-

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Stewards & Lay Worker along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions .

Related Parties

The Church is part of the Wirral Circuit which is part of the Liverpool District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are:

Youth Work

Children's Work

Saturday Club

Monday Circle

Junior Church

Community Lunches

Parents & Toddlers

Friday Food & Friends.

St. Luke's (Hoylake) Church

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

Our Reserves Policy is to hold at least six month's income in hand for the Church General Fund. This amount should be sufficient to provide working capital to cover fluctuations in income and expenditure and to meet emergency calls on cash, for example for emergency repairs or immediate mission opportunities. (In setting this level it is recognised that reserves are also held by the Wirral Circuit and Liverpool District of the Methodist Church).

As at the end of the last financial year (31 August 2022) our general fund reserves were £38,928, i.e. 48% of planned expenditure. (Prior year was 56%). A 50% reserve would have equated to £40,238.

This is considered a satisfactory reserve. While it is slightly above our target it is recognised that there are some property repairs pending, which may reduce the reserve.

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

| | Notes to the accounts | General Fund (Unrestricted) | Designated Funds (Unrestricted) | Restricted Funds | Endowment Funds | Total 2021-22 | Total 2020-21 |
|---|-----------------------|-----------------------------|---------------------------------|------------------|-----------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | 4 | | | | | 65,434 | 74,093 |
| - Collections and tax credit | | 56,758 | | | | 56,758 | 54,791 |
| - Donations | | 8,675 | | - | | 8,675 | 3,302 |
| - Legacies | | | | | | - | 16,000 |
| Charitable activities | 5 | | | | | - | - |
| - Fund raising | | | | | | - | - |
| - Others | | | | | | - | - |
| Other trading activities | 6 | | | | | 8,226 | 7,708 |
| - Lettings | | 8,226 | | | | 8,226 | 7,708 |
| - Miscellaneous | | | | | | - | - |
| Investments | 7 | 154 | 216 | 1,847 | | 2,217 | 1,064 |
| Other | 8 | | | | | 9,150 | 1,599 |
| - Internal organisations | | - | | 6,762 | | 6,762 | 603 |
| - Miscellaneous | | 639 | | 1,750 | | 2,389 | 995 |
| Total | | 74,452 | 216 | 10,358 | - | 85,026 | 84,463 |
| Expenditure on: | | | | | | | |
| Salaries, NIC & Pension costs | 11 | | | 48,475 | | 48,475 | 40,384 |
| Circuit Assessment | | 44,208 | | | | 44,208 | 51,920 |
| Maintenance on Church building(s) and property | | 21,541 | - | - | | 21,541 | 9,215 |
| Telephone and Travel | | 481 | | | | 481 | 538 |
| Utilities (insurance, heat and light, water, etc) | | 10,141 | | | | 10,141 | 5,019 |
| Expenditure on other property | | | | | | - | - |
| Depreciation | | | | | | - | - |
| Provisions | | | | | | - | - |
| Internal organisations | | 200 | | 8,014 | | 8,214 | 2,170 |
| Grants and Donations | | | | | | - | - |
| Other expenditure | | 4,599 | 170 | 2,091 | | 6,860 | 11,121 |
| Total | | 81,169 | 170 | 58,580 | - | 139,920 | 120,367 |
| Net income/(expenditure) | | - 6,717 | 46 | - 48,222 | - | - 54,894 | - 35,904 |
| Transfers between funds | | - 92 | | 92 | | - | - |
| | | - 6,809 | 46 | - 48,130 | - | - 54,894 | - 35,904 |
| Other recognised gains / (losses): | | | | | | | |
| Gains/(Losses) on revaluation of fixed assets | | | | 561,247 | | 561,247 | 1,597,979 |
| Gains/(Losses) on investment assets | | - | | | | - | - |
| Actuarial gains/(losses) on defined benefit pension schemes | | | | | | - | - |
| Net movement in funds | | - 6,809 | 46 | 513,117 | - | 506,354 | 1,562,075 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 45,737 | 59,684 | 5,667,768 | - | 5,773,188 | 4,211,113 |
| Total funds carried forward | | 38,928 | 59,729 | 6,180,885 | - | 6,279,542 | 5,773,188 |

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations (not included in the church income)

Offerings/Gifts - passed to External Organisations (not included in the church expenditure)

Balance carried forward

| | | |
|--|------|-----|
| | 0 | 0 |
| | 2769 | 542 |
| | 2769 | 542 |
| | 0 | 0 |

St. Luke's (Hoylake) Church

Balance Sheet as at 31 August 2022

| | | General Fund (Unrestricted) | Designated (Unrestricted) | Restricted Funds | Endowment Funds | Totals this year | Totals last year |
|---|-------|--------------------------------|------------------------------|------------------|--------------------|------------------|------------------|
| | | £ | | £ | £ | £ | £ |
| Tangible Fixed Assets* | | | | | | | |
| | Notes | | | | | | |
| Land & Buildings | 12 | | | 5,678,059 | | 5,678,059 | 5,124,629 |
| Equipment | 12 | | | 80,199 | | 80,199 | 72,382 |
| Investment properties | 13 | | | | | 0 | 0 |
| Investments | 13 | | | | | 0 | 0 |
| Total fixed assets | | 0 | 0 | 5,758,258 | 0 | 5,758,258 | 5,197,011 |
| Current Assets | | | | | | | |
| Debtors and Prepayments | 14 | | | 0 | | 0 | 37,375 |
| Cash at Bank and in hand | 14 | 4,324 | | 0 | | 4,324 | 6,944 |
| Trustees for Methodist Church Purposes deposits | | | 59,729 | | | 59,729 | 59,684 |
| Central Finance Board Deposits | | 34,603 | | 418,108 | | 452,711 | 466,403 |
| Other | | | | 4,519 | | 4,519 | 5,771 |
| Total current assets | | 38,928 | 59,729 | 422,627 | 0 | 521,284 | 576,177 |
| Creditors and Accruals (due in under 1 yr) | 15 | | | | | 0 | 0 |
| Net current assets (liabilities) | | 38,928 | 59,729 | 422,627 | 0 | 521,284 | 576,177 |
| Total assets less current liabilities | | 38,928 | 59,729 | 6,180,885 | 0 | 6,279,542 | 5,773,188 |
| Loans and creditors due after 1 year | | | | | | | |
| Provisions for liabilities and charges | 17 | | | | | 0 | 0 |
| Net assets | | 38,928 | 59,729 | 6,180,885 | 0 | 6,279,542 | 5,773,188 |
| Funds of the Church | | | | | | | |
| Unrestricted funds | 18 | 38,928 | 59,729 | | | 98,657 | 105,420 |
| Restricted funds | | | | 6,180,885 | | 6,180,885 | 5,667,768 |
| Endowment funds | | | | | 0 | - | - |
| Total Funds | 18 | 38,928 | 59,729 | 6,180,885 | 0 | 6,279,542 | 5,773,188 |

*Details - see Note 12

| | | Opening balance | Receipts | Payments | Net Receipts/ Payments | Adjustments | Closing balances |
|-------------------------------|--|-----------------|----------|----------|---------------------------|-------------|---------------------|
| Internal Organisations | | | | | | | |
| Youth Work | | 1,055.89 | 0.00 | 1,055.89 | -1,055.89 | | 0.00 |
| Children's Work | | 167.92 | 594.08 | 447.54 | 146.54 | | 314.46 |
| Saturday Club | | 2,213.97 | 655.00 | 1,725.15 | -1,070.15 | | 1,143.82 |
| Monday Circle | | 600.11 | 0.00 | 310.00 | -310.00 | | 290.11 |
| Golf Society | | 153.01 | 0.00 | 153.01 | -153.01 | | 0.00 |
| Community Lunches | | 517.77 | 1,954.15 | 2,081.01 | -126.86 | | 390.91 |
| Junior Church | | 84.08 | 272.70 | 262.84 | 9.86 | | 93.94 |
| Parents & Toddlers | | 306.88 | 635.60 | 495.85 | 139.75 | | 446.63 |
| Food & Friends | | 671.80 | 2,650.00 | 1,482.69 | 1,167.31 | | 1,839.11 |
| Total | | 5,771.43 | 6,761.53 | 8,013.98 | -1,252.45 | - | 4,518.98 |

| | |
|----------------|----------------|
| Total Receipts | Total Payments |
|----------------|----------------|

Notes to the Accounts

1. Basis of accounting

The Charity's annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown at cost.

Investment Properties

There are no investment properties.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices in August (where a significant debt remains).

Creditors

Creditors include outstanding amounts relating to utilities, telephones, etc in August.

St. Luke's (Hoylake) Church

| 4. Donations and legacies | Unrestricted | Designated | Restricted | 2022 | 2021 |
|---------------------------|---------------|------------|------------|---------------|---------------|
| | | | | Total | Total |
| | | | | £ | £ |
| Collections | 45,389 | | | 45,389 | 43,263 |
| Tax credits | 11,370 | | | 11,370 | 11,528 |
| Donations | 8,675 | 0 | 0 | 8,675 | 3,302 |
| Legacies | 0 | 0 | 0 | 0 | 16,000 |
| Total | 65,434 | 0 | 0 | 65,434 | 74,093 |

| 5. Charitable activities | Unrestricted | Restricted | Restricted | 2022 | 2021 |
|--------------------------|--------------|------------|------------|----------|----------|
| | | | | Total | Total |
| | | | | £ | £ |
| Fund raising | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 |

| 6. Other trading activities | Unrestricted | Restricted | Restricted | 2022 | 2021 |
|-----------------------------|--------------|------------|------------|--------------|--------------|
| | | | | Total | Total |
| | | | | £ | £ |
| Rental income (lettings) | 8,226 | | | 8,226 | 7,708 |
| Other | | | | | |
| Total | 8,226 | 0 | 0 | 8,226 | 7,708 |

| 7. Investment income | Unrestricted | Restricted | Restricted | 2022 | 2021 |
|---------------------------|--------------|------------|--------------|--------------|--------------|
| | | | | Total | Total |
| | | | | £ | £ |
| Central Finance B'rd/TMCP | 154 | 216 | 1,847 | 2,217 | 1,064 |
| Other | | | | 0 | 0 |
| Total | 154 | 216 | 1,847 | 2,217 | 1,064 |

| 8. Other | Unrestricted | Restricted | Restricted | 2022 | 2021 |
|-----------------|--------------|------------|------------|--------------|------------|
| | | | | Total | Total |
| | | | | £ | £ |
| Tea & Coffee | | | | 0 | 0 |
| Insurance claim | | | | 0 | 0 |
| Benevolent Fund | | | 684 | 684 | 425 |
| Mission Fund | | | | 0 | 0 |
| Other | 639 | | | 639 | 570 |
| Total | 639 | 0 | 684 | 1,323 | 995 |

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

| | This year | Last year |
|---|-----------|-----------|
| £ | Nil | Nil |

Number of trustees who were paid expenses

| | |
|------|------|
| None | None |
|------|------|

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Total amount paid

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

| | | |
|---|--------|--------|
| £ | 44,630 | 36,804 |
|---|--------|--------|

Employer's National Insurance costs

| | | |
|---|-------|-------|
| £ | 2,757 | 2,616 |
|---|-------|-------|

Pension costs

| | | |
|---|-------|-----|
| £ | 1,088 | 964 |
|---|-------|-----|

Total staff costs

| | | |
|---|--------|--------|
| £ | 48,475 | 40,384 |
|---|--------|--------|

Average number of staff employed during the year were:

| | |
|---|---|
| 2 | 2 |
|---|---|

St. Luke's (Hoylake) Church

12. Tangible Fixed Assets

Cost or valuation

| | (1) Church (non investment) land and buildings £ | (2) Other non investment land and buildings £ | Investment properties (land and buildings) £ | Other fixed assets including motor vehicles £ | (3) Fixtures, fittings and equipment £ | Payments on account and assets under construction £ | Total £ |
|--------------------------------|---|---|---|--|---|---|------------|
| Balance brought forward | 5,124,629 | | | | 72,382 | | 5,197,011 |
| Additions | | | | | | | |
| Revaluations (+/-) | 553,430 | | | | 7,817 | | 561,247 |
| Disposals (-) | | | | | | | |
| Transfers * (+/-) | | | | | | | |
| Balance carried forward | 5,678,059 | | | | 80,199 | | 5,758,258 |

Accumulated depreciation

| | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|
| Balance brought forward | | | | | | | |
| Depreciation charge for year (-) | | | | | | | |
| Revaluations (+/-) | | | | | | | |
| Disposals (-) | | | | | | | |
| Transfers* (+/-) | | | | | | | |
| Balance carried forward | | | | | | | |

Net book value

| | | | | | | | |
|-----------------|-----------|---|---|---|--------|---|-----------|
| Brought forward | 5,124,629 | - | - | - | 72,382 | - | 5,197,011 |
| Carried forward | 5,678,059 | - | - | - | 80,199 | - | 5,758,258 |

* The "transfers" row is for movements between fixed asset categories.

Notes:

(1) Value of Church Building taken to be the Insurance Valuation of Buildings: 4,731,716
 & Land value is assumed 20% of building value (rebuilding cost): £946,343

Giving total for Land & Buildings: 5,678,059

(2) The church does not own any other land or buildings.

(3) Estimate value of "Fixtures, fittings and equipment" is based upon Insurance Valuation of Contents.

13. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

This year

Prev year

Change in investment values

£

£

| | £ | £ |
|--|-----|-----|
| Carrying (market) value at beginning of year | N/A | N/A |
| Add: additions to investments at cost | | |
| Less: disposals at carrying value | | |
| Net gain/(loss) on revaluation | | |
| Carrying (market) value at end of year | | |

St. Luke's (Hoylake) Church

14. Analysis of current assets

| | This year | Last year |
|---|-----------|---------------|
| | £ | £ |
| Debtors and prepayments | | |
| Pre paid assessments | nil | nil |
| Accrued income: | nil | nil |
| Other debtors: uncleared cheque credit | nil | nil |
| Other debtors: uncleared Transfer to General Fund from Mission A/c | nil | nil |
| Other debtors: HMRC - Gift Aid credit | nil | nil |
| Other debtors - Funds from the disposal of St. Luke's Tennis Courts lodged with the Circuit Model Trust Fund. | 0 | 37,375 |
| Total debtors and prepayments | 0 | 37,375 |

Analysis of cash at bank

| | | |
|---|----------------|----------------|
| Bank balance held in Santander a/c | 2,300 | 5,191 |
| Bank balance held in Co-operative a/c | 2,025 | 0 |
| Bank balance held in CFB General a/c | 34,603 | 40,546 |
| Bank balance held in Internal Organisations | 4,519 | 5,771 |
| Bank balance held in CFB Youth Worker | 8,897 | 7,962 |
| Bank balance held in CFB Mission | 323,505 | 341,593 |
| Bank balance held in CFB Lay Worker Account | 68,416 | 59,799 |
| Bank balance held in CFB Property Account | 16,573 | 16,504 |
| Bank balance held in HSBC - Salary Account | 0 | 1,552 |
| Bank balance held in HSBC - Benevolence Fund a/c | 0 | 201 |
| Bank balance held in CFB - Benevolence Fund a/c | 718 | 0 |
| Bank balance held in TMCP - Various Bequests Fund | 59,729 | 59,684 |
| Total Cash and Bank | 521,284 | 538,802 |

15. Analysis of current liabilities and long term creditors

| | | |
|----------------------------------|------------|------------|
| Trade Creditors: | nil | nil |
| Other Creditors: | nil | nil |
| Total Current Liabilities | nil | nil |

16. Capital commitments and contingent liabilities

At the 31 st August 2022 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2022.

St. Luke's (Hoylake) Church

17. Loans and creditors due after one year

Loans

| Source | Amount brought forward £ | New borrowings £ | Loan interest £ | Repayable in the year £ | Balance at year end £ |
|--------|-----------------------------|---------------------|--------------------|----------------------------|--------------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Totals

| | |
|-------------------------------|--|
| Due within 12 months | |
| Due after more than 12 months | |
| Total | |

Purpose of loans

Creditors due after one year

| Name of creditor | Amount on 31-Aug-2022 | Amount on 31-Aug-2021 |
|------------------|-----------------------|-----------------------|
| N/A | | |
| | | |
| | | |
| | | |
| Total | | |

St. Luke's (Hoylake) Church

18. Detailed analysis of individual fund movements

Unrestricted Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|--|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| General Fund (Santander & Co-op Bank Accounts & CFB General "No. 2" a/c) | 45,737 | 74,452 | 81,169 | -92 | 0 | 38,928 |
| Totals | 45,737 | 74,452 | 81,169 | -92 | 0 | 38,928 |

Designated Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP - Various Bequests Fund | 59,684 | 216 | 170 | | | 59,729 |
| Totals | 59,684 | 216 | 170 | 0 | 0 | 59,729 |

Note the bequests the above fund contains were both unrestricted and can therefore be used for any project agreed by the managing trustees.

Restricted Funds:

| Fund Name | Opening Balances | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balances |
|------------------------------|------------------|--------|-------------|-----------|--------------------------|------------------|
| CFB Youth Worker | 7,962 | 1,103 | 168 | | | 8,897 |
| CFB Mission | 341,593 | 1,367 | 19,455 | | | 323,505 |
| CFB Lay Worker Account | 59,799 | 55,919 | 47,303 | | | 68,416 |
| CFB Property Account | 16,504 | 69 | 0 | | | 16,573 |
| HSBC - Salary Account | 1,552 | 1,332 | 2,884 | | | 0 |
| HSBC - Benevolence Fund a/c. | 201 | 0 | 201 | | | 0 |
| CFB - Benevolence Fund a/c. | 0 | 888 | 170 | | | 718 |
| Circuit Model Trust Fund | 37,375 | 167 | 37,543 | | | 0 |
| Internal Organisations | 5,771 | 6,762 | 8,014 | | | 4,519 |
| Land & Buildings | 5,197,011 | 0 | 0 | | 561,247 | 5,758,258 |
| Totals | 5,667,768 | 67,606 | 115,737 | 92 | 561,247 | 6,180,885 |

Endowment Funds

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| N/A | | | | | | |
| Totals | 0 | 0 | 0 | 0 | 0 | 0 |

Fund purposes

| Bank Account | Purpose |
|------------------------------|--|
| Santander & Co-op Accounts | Ongoing use as Current account for General Fund. |
| CFB General ("No. 2") | Ongoing use as Deposit account for General Fund. Circuit Assessment paid by standing order. |
| CFB Youth Worker | Restricted Fund - use as Deposit account for funds allocated to Youth & Children's Work. |
| CFB Mission | Restricted Fund - use as Deposit account for funds allocated to Mission projects. |
| CFB Lay Worker | Restricted Fund - use as Deposit account for funds allocated to Church Lay Worker. |
| CFB Property Account | Restricted Fund - use as Deposit account for funds allocated to major property repairs. |
| HSBC - Salary Account | Restricted Fund - Used for Lay Worker(s). Now closed. |
| HSBC Benevolent Fund | Restricted Fund - to support of those in need. Now closed. |
| CFB Benevolent Fund | Restricted Fund - to support of those in need. Replaced HSBC a/c. |
| TMCP - Various Bequests Fund | Designated (Unrestricted) Fund - Bequests held by TMCP. |
| Circuit Model Trust Fund | Restricted Fund - TMCP account, proceeds of sale St. Luke's Tennis C'ts. Now closed. |

St. Luke's (Hoylake) Church

19. Related party transactions

This year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2022 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

Last year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2021 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER(S) Rev Heather Cooper
 Rev Jackie Bellfield

LAY WORKER(S) Mrs Cate Warbrick
 Mrs Kirsty Jarvis
 Mrs Sam Hepworth

CHURCH STEWARD(S) Miss Rachael Davies

CHURCH SAFEGUARDING CO-ORDINATOR
 Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

- | | |
|----|------------------|
| 1 | Andy Kemp |
| 2 | Averil Wilkes |
| 3 | Betty Twaddle |
| 4 | Chrissie McLaren |
| 5 | Craig Price |
| 6 | Dave Hepworth |
| 7 | Jane Murch |
| 8 | June Greenlay |
| 9 | Kathy Fegan |
| 18 | Lynda McAndrews |
| 10 | Marion Elliott |
| 11 | Mark Jarvis |
| 12 | Mary Ann Aust |
| 13 | Matt Teale |
| 14 | Noel Schorah |
| 15 | Sandra Mealor |
| 16 | Sheila Fowler |
| 17 | Sue Kemp |
| 18 | Trish Davies |
| 19 | Vicky Walton |

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2022 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

N. Schorah

Date

09 November 2022

Name of Treasurer

N.J. Schorah

Address

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2022 were, or will be presented to the Church Council at its meeting on

08 February 2023

and were approved.

Signature of the Chair of the meeting

J. Bellfield

Name of the Chair of the meeting

Rev Jackie Bellfield

Date

Independent Examiner's Report to the Trustees of the

St. Luke's (Hoylake) Church

Church

This Report is on the Church Accounts for the year ended 31st August

2022

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2022 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary 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 the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as disclosed below*~~)

(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 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

(3) I have ~~have not*~~ obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Mr M. Chandler

Signature of independent examiner

M. Chandler

Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

Date

06 January 2023

ST LUKES METHODIST CHURCH HOYLAK

England & Wales - Charity number 1144068

Accounts

**St. Luke's (Hoylake) Church
Trustee's Annual Report**

for the year ended 31 August 2021

Introduction

Welcome to the Annual Report for St. Luke's Methodist Church Hoylake.

Aims and organisation

The mission of the Methodist Church in Great Britain is set out under the heading of 'Our Calling.'

This document states that the church has for primary functions namely;

Worship, learning and caring, service and evangelism.

Together these four aspects cover a wide variety of activities in the local church.

Review of the year

St Luke's Methodist Church stayed open during Covid-19 lockdown supporting church members, local families and local community groups with a food bank resource and was registered with Wirral Borough Council on their official list of places to help.

St Luke's was a leading and pivotal part of the community response in supporting the asylum seekers housed in Hoylake throughout the pandemic period with food, clothing and a safe place to be for English Lessons, advocacy and support until the hotel closed in March 2021.

During the past year St. Luke's Methodist Church has engaged in a wide variety of activities including:

- *community events e.g. monthly Singing Café on line and in the building*
- *youth & children's ministry including ad hoc and weekly term time events*
- *community lunches*
- *Weekly Food and Friendship drop in lunch including link with Mental Health group and Christians Against Poverty (CAP)*
- *a 'Saturday Club' for those with learning difficulties*
- *wider community projects including Food bank collection point, Wirral FUSS (free uniforms for secondary schools) and a Store 4 All providing free food and toiletries*
- *Eco Fayre*
- *Easter trail for children*
- *hiring out our premises for community activities such as concerts, art events, parties,*
- *weekly worship events online and in the building*
- *weekly coffee mornings*
- *weekly parents and toddlers online and in the building*
- *weekly Alcoholics Anonymous meetings*
- *Girl Guides*
- *prayer meetings on line and in the building*
- *regular small groups in the homes of members for the purpose of study, prayer and fellowship online and in the building*
- *online quizzes during lockdown*
- *the development of social media platforms including websites, Facebook and Twitter.*
- *regular meetings and social events for the elderly*
- *maintaining an Ethiopian link through the Christian charity 'Compassion UK'*

Income trends

Church income is primarily drawn from the Sunday collections and Gift aid tax credit & lettings income paid by the congregation / external users of the building.

The rental income relates to the hire of the church rooms to various groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Wirral Methodist Circuit. This amounts to 70% of our total expenditure on the General Fund.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers & Circuit lay employees.

The other expenditure includes insurance, utilities and building maintenance. Expenditure was as expected.

Fund balances

As at 31 August 2021 the net current assets of the Church General Fund were £45,737, giving approximately 7 months' cover for expenditure.

Plans for 2021/22

The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through: Worship, Learning & Caring, Service and Evangelism.

The Church Budget is reviewed annually and supports this work.

Income is from a combination of: planned giving by the church membership, letting of rooms and donations from individuals and church groups. Where applicable tax is reclaimed using "Gift Aid".

We make provision for our property maintenance programme by budgeting to maintain and clean the Church. The budget also covers heating, lighting and buildings insurance. The ministerial oversight is resourced by the circuit for which the church makes a budgeted contribution from the general fund. Additional staff are supported by designated restricted funds. The Church has received various legacies some of which are for specific projects – including Mission & Evangelism and the employment of additional staff. These monies are held in restricted funds.

St. Luke's (Hoylake) Church
Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

Full Name of Charity / Church: St. Luke's Methodist Church, Hoylake

Registration Charity Number (if a Registered Charity): 1144068

Date of registration (if registered as a Charity): 29/09/2011

Main communication address :

Market Street

Hoylake

Wirral

CH47 2BF

The members of the St. Luke's (Hoylake) Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, Minister and representatives appointed by the church at the Annual Church Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Mr N.J. Schorah.

The treasurer acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner Mr M. Chandler

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church Purposes.

St. Luke's (Hoylake) Church

Aims and organisation

Charity objective is covered by the mission of the Methodist Church in Great Britain, which is set out under the heading of 'Our Calling.'

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

The main activities of the church are:-

Worshiping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the church is undertaken by the Church Stewards & Lay Worker along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions .

Related Parties

The Church is part of the Wirral Circuit which is part of the Liverpool District and is also accountable to the Methodist Conference.

The internal organisation(s) linked to this church are:

Youth Work

Children's Work

Saturday Club

Monday Circle

Junior Church

Golf Society

Community Lunches

Parents & Toddlers

Food & Friends.

St. Luke's (Hoylake) Church

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.
- In all these principles we will follow legislation, guidance and recognised good practice

The Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

Our Reserves Policy is to hold at least six month's income in hand for the Church General Fund. This amount should be sufficient to provide working capital to cover fluctuations in income and expenditure and to meet emergency calls on cash, for example for emergency repairs or immediate mission opportunities. (In setting this level it is recognised that reserves are also held by the Wirral Circuit and Liverpool District of the Methodist Church).

As at the end of the last financial year (31 August 2021) our general fund reserves were £45,737, i.e. 56% of planned

Name of Church

St. Luke's (Hoylake) Church

Number

1144068

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

| | Notes to the accounts | General Fund (Unrestricted) | Designated Funds (Unrestricted) | Restricted Funds | Endowment Funds | Total 2020-21 | Total 2019-20 |
|---|-----------------------|-----------------------------|---------------------------------|------------------|-----------------|------------------|------------------|
| | | £ | £ | £ | £ | £ | £ |
| Income and Endowments from: | | | | | | | |
| Donations and legacies | 4 | | | | | 74,093 | 59,421 |
| - Collections and tax credit | | 54,791 | | | | 54,791 | 56,755 |
| - Donations | | 3,302 | | - | | 3,302 | 2,665 |
| - Legacies | | 1,000 | 15,000 | | | 16,000 | - |
| Charitable activities | 5 | | | | | - | - |
| - Fund raising | | | | | | - | - |
| - Others | | | | | | - | - |
| Other trading activities | 6 | | | | | 7,708 | 9,384 |
| - Lettings | | 7,708 | | | | 7,708 | 9,384 |
| - Miscellaneous | | | | | | - | - |
| Investments | 7 | 55 | 176 | 833 | | 1,064 | 4,578 |
| Other | 8 | | | | | 1,599 | 8,248 |
| - Internal organisations | | - | | 603 | | 603 | 6,179 |
| - Miscellaneous | | 570 | | 425 | | 995 | 2,068 |
| Total | | 67,426 | 15,176 | 1,862 | - | 84,463 | 81,630 |
| Expenditure on: | | | | | | | |
| Salaries, NIC & Pension costs | 11 | | | 40,384 | | 40,384 | 28,858 |
| Circuit Assessment | | 51,920 | | | | 51,920 | 53,756 |
| Maintenance on Church building(s) and property | | 5,343 | 3,873 | - | | 9,215 | 18,277 |
| Telephone and Travel | | 538 | | | | 538 | 531 |
| Utilities (insurance, heat and light, water, etc) | | 5,019 | | | | 5,019 | 9,308 |
| Expenditure on other property | | | | | | - | - |
| Depreciation | | | | | | - | - |
| Provisions | | | | | | - | - |
| Internal organisations | | | | 2,170 | | 2,170 | 5,021 |
| Grants and Donations | | | | | | - | - |
| Other expenditure | | 3,010 | 97 | 8,014 | | 11,121 | 15,390 |
| Total | | 65,830 | 3,970 | 50,567 | - | 120,367 | 131,141 |
| Net income/(expenditure) | | 1,596 | 11,206 | - | 48,706 | - | 49,511 |
| Transfers between funds | | | | | | | |
| | | 1,596 | 11,206 | - | 48,706 | - | - |
| | | | | | | 35,904 | 49,511 |
| Other recognised gains / (losses): | | | | | | | |
| Gains/(Losses) on revaluation of fixed assets | | | | 1,597,979 | | 1,597,979 | 1,051 |
| Gains/(Losses) on investment assets | | - | | | | - | - |
| Actuarial gains/(losses) on defined benefit pension schemes | | | | | | - | - |
| Net movement in funds | | 1,596 | 11,206 | 1,549,273 | - | 1,562,075 | - |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 44,141 | 48,478 | 4,118,495 | - | 4,211,113 | 4,259,573 |
| Total funds carried forward | | 45,737 | 59,684 | 5,667,768 | - | 5,773,188 | 4,211,113 |

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations (not included in the church income)

Offerings/Gifts - passed to External Organisations (not included in the church expenditure)

Balance carried forward

| | | |
|--|-----|-----|
| | - | - |
| | 542 | 923 |
| | 542 | 923 |
| | - | - |

Balance Sheet as at 31 August 2021

| | | General Fund (Unrestricted) | Designated (Unrestricted) | Restricted Funds | Endowment Funds | Totals this year | Totals last year |
|---|--------------|--------------------------------|------------------------------|------------------|--------------------|------------------|------------------|
| | | £ | | £ | £ | £ | £ |
| Tangible Fixed Assets* | | | | | | | |
| | Notes | | | | | | |
| Land & Buildings | 12 | | | 5,124,629 | | 5,124,629 | 3,528,000 |
| Equipment | 12 | | | 72,382 | | 72,382 | 71,032 |
| Investment properties | 13 | | | | | | |
| Investments | 13 | | | | | | |
| Total fixed assets | | | | 5,197,011 | | 5,197,011 | 3,599,032 |
| Current Assets | | | | | | | |
| Debtors and Prepayments | 14 | | | 37,375 | | 37,375 | 75,673 |
| Cash at Bank and in hand | 14 | 5,191 | | 1,753 | | 6,944 | 5,716 |
| Trustees for Methodist Church Purposes deposits | | | 59,684 | | | 59,684 | 48,478 |
| Central Finance Board Deposits | | 40,546 | | 425,857 | | 466,403 | 474,876 |
| Other | | | | 5,771 | | 5,771 | 7,338 |
| Total current assets | | 45,737 | 59,684 | 470,757 | | 576,177 | 612,081 |
| Creditors and Accruals (due in under 1 yr) | 15 | | | | | | |
| Net current assets (liabilities) | | 45,737 | 59,684 | 470,757 | | 576,177 | 612,081 |
| Total assets less current liabilities | | 45,737 | 59,684 | 5,667,768 | | 5,773,188 | 4,211,113 |
| Loans and creditors due after 1 year | 17 | | | | | | |
| Provisions for liabilities and charges | 17 | | | | | | |
| Net assets | | 45,737 | 59,684 | 5,667,768 | | 5,773,188 | 4,211,113 |
| Funds of the Church | | | | | | | |
| Unrestricted funds | 18 | 45,737 | 59,684 | | | 105,420 | 92,618 |
| Restricted funds | | | | 5,667,768 | | 5,667,768 | 4,118,495 |
| Endowment funds | | | | | | - | - |
| Total Funds | 18 | 45,737 | 59,684 | 5,667,768 | | 5,773,188 | 4,211,113 |

*Details - see Note 12

| | | Opening balance | Receipts | Payments | Net Receipts/ Payments | Adjustments | Closing balances |
|-------------------------------|--|-----------------|----------|----------|---------------------------|-------------|---------------------|
| Internal Organisations | | | | | | | |
| Youth Work | | 1,166.26 | - | 110.37 | - 110.37 | | 1,055.89 |
| Children's Work | | 534.72 | 305.06 | 671.86 | - 366.80 | | 167.92 |
| Saturday Club | | 2,639.97 | - | 426.00 | - 426.00 | | 2,213.97 |
| Monday Circle | | 850.11 | - | 250.00 | - 250.00 | | 600.11 |
| Golf Society | | 153.01 | - | - | - | | 153.01 |
| Community Lunches | | 517.77 | - | - | - | | 517.77 |
| Junior Church | | 257.07 | - | 172.99 | - 172.99 | | 84.08 |
| Parents & Toddlers | | 256.88 | 148.30 | 98.30 | 50.00 | | 306.88 |
| Food & Friends | | 961.79 | 150.00 | 439.99 | - 289.99 | | 671.80 |
| Total | | 7,337.58 | 603.36 | 2,169.51 | - 1,566.15 | - | 5,771.43 |

| | |
|----------------|----------------|
| Total Receipts | Total Payments |
|----------------|----------------|

Notes to the Accounts

1. Basis of accounting

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the FRS102 SORP 2015.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown at cost.

Investment Properties

There are no investment properties.

Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and Prepayments

Debtors include outstanding lettings invoices in August (where a significant debt remains).

Creditors

Creditors include outstanding amounts relating to utilities, telephones, etc in August.

St. Luke's (Hoylake) Church

| 4. Donations and legacies | Unrestricted | Designated | Restricted | 2021 Total £ | 2020 Total £ |
|---------------------------|---------------|---------------|------------|--------------------|--------------------|
| Collections | 43,263 | | | 43,263 | 45,477 |
| Tax credits | 11,528 | | | 11,528 | 11,278 |
| Donations | 3,302 | 0 | 0 | 3,302 | 2,665 |
| Legacies | 1,000 | 15,000 | 0 | 16,000 | 0 |
| Total | 59,093 | 15,000 | 0 | 74,093 | 59,421 |

| 5. Charitable activities | Unrestricted | Restricted | Restricted | 2021 Total £ | 2020 Total £ |
|--------------------------|--------------|------------|------------|--------------------|--------------------|
| Fund raising | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 |

| 6. Other trading activities | Unrestricted | Restricted | Restricted | 2021 Total £ | 2020 Total £ |
|-----------------------------|--------------|------------|------------|--------------------|--------------------|
| Rental income (lettings) | 7,708 | | | 7,708 | 9,384 |
| Other | | | | | |
| Total | 7,708 | 0 | 0 | 7,708 | 9,384 |

| 7. Investment income | Unrestricted | Restricted | Restricted | 2021 Total £ | 2020 Total £ |
|---------------------------|--------------|------------|------------|--------------------|--------------------|
| Central Finance B'rd/TMCP | 55 | 176 | 833 | 1,064 | 4,578 |
| Other | | | | 0 | 0 |
| Total | 55 | 176 | 833 | 1,064 | 4,578 |

| 8. Other | Unrestricted | Restricted | Restricted | 2021 Total £ | 2020 Total £ |
|-----------------|--------------|------------|------------|--------------------|--------------------|
| Tea & Coffee | | | | 0 | 0 |
| Insurance claim | | | | 0 | 0 |
| Benevolent Fund | | | 425 | 425 | 1,548 |
| Mission Fund | | | | 0 | 295 |
| Other | 570 | | | 570 | 225 |
| Total | 570 | 0 | 425 | 995 | 2,068 |

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

| | This year | Last year |
|---|-----------|-----------|
| £ | Nil | Nil |

Number of trustees who were paid expenses

| | |
|------|------|
| None | None |
|------|------|

Nature of the expenses

If there are no payments to Trustees, please record no expenses were paid.

Total amount paid

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

| | | |
|---|-----|-----|
| £ | Nil | Nil |
|---|-----|-----|

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

| | | |
|---|--------|--------|
| £ | 36,804 | 28,686 |
|---|--------|--------|

Employer's National Insurance costs

| | | |
|---|-------|-------|
| £ | 2,616 | 2,374 |
|---|-------|-------|

Pension costs

| | | |
|---|-----|-----|
| £ | 964 | 172 |
|---|-----|-----|

Total staff costs

| | | |
|---|--------|--------|
| £ | 40,384 | 28,858 |
|---|--------|--------|

Average number of staff employed during the year were:

| | |
|---|---|
| 2 | 1 |
|---|---|

St. Luke's (Hoylake) Church

12. Tangible Fixed Assets

Cost or valuation

| | (1) Church (non investment) land and buildings £ | (2) Other non investment land and buildings £ | Investment properties (land and buildings) £ | Other fixed assets including motor vehicles £ | (3) Fixtures, fittings and equipment £ | Payments on account and assets under construction £ | Total £ |
|--------------------------------|---|---|---|--|---|---|------------|
| Balance brought forward | 3,528,000 | | | | 71,032 | | 3,599,032 |
| Additions | | | | | | | |
| Revaluations (+/-) | 1,596,629 | | | | 1,350 | | 1,597,979 |
| Disposals (-) | | | | | | | |
| Transfers * (+/-) | | | | | | | |
| Balance carried forward | 5,124,629 | | | | 72,382 | | 5,197,011 |

Accumulated depreciation

| | | | | | | | |
|----------------------------------|--|--|--|--|--|--|--|
| Balance brought forward | | | | | | | |
| Depreciation charge for year (-) | | | | | | | |
| Revaluations (+/-) | | | | | | | |
| Disposals (-) | | | | | | | |
| Transfers* (+/-) | | | | | | | |
| Balance carried forward | | | | | | | |

Net book value

| | | | | | | | |
|-----------------|-----------|---|---|---|--------|--|-----------|
| Brought forward | 3,528,000 | - | - | - | 71,032 | | 3,599,032 |
| Carried forward | 5,124,629 | - | - | - | 72,382 | | 5,197,011 |

* The "transfers" row is for movements between fixed asset categories.

** Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

Notes:

| | |
|--|------------------|
| (1) Value of Church Building taken to be the Insurance Valuation of Buildings: | 4,270,524 |
| & Land value . Assumed 20% of building value (rebuilding cost): | £854,105 |
| Giving total for Land & Buildings: | 5,124,629 |

(2) There are no other land or buildings.

(3) Estimate value of "Fixtures, fittings and equipment" is based upon Insurance Valuation of Contents.

13. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

This year

Prev year

Change in investment values

£

£

| | £ | £ |
|--|----------|----------|
| Carrying (market) value at beginning of year | N/A | N/A |
| Add: additions to investments at cost | | |
| Less: disposals at carrying value | | |
| Net gain/(loss) on revaluation | | |
| Carrying (market) value at end of year | | |

St. Luke's (Hoylake) Church

14. Analysis of current assets

| | This year | Last year |
|---|---------------|---------------|
| | £ | £ |
| Debtors and prepayments | | |
| Pre paid assessments | nil | nil |
| Accrued income: | nil | nil |
| Other debtors: uncleared cheque credit | nil | nil |
| Other debtors: uncleared Transfer to General Fund from Mission A/c | nil | nil |
| Other debtors: HMRC - Gift Aid credit | nil | nil |
| Other debtors - Funds from the disposal of St. Luke's Tennis Courts lodged with the Circuit Model Trust Fund. | 37,375 | 75,673 |
| Total debtors and prepayments | 37,375 | 75,673 |

Analysis of cash at bank

| | | |
|--|----------------|----------------|
| Bank balance held in Santander a/c | 5,191 | 4,160 |
| Bank balance held in CFB General a/c | 40,546 | 39,980 |
| Bank balance held in Internal Organisations | 5,771 | 7,338 |
| Bank balance held in CFB Youth Worker | 7,962 | 7,951 |
| Bank balance held in CFB Mission | 341,593 | 360,784 |
| Bank balance held in CFB Lay Worker Account | 59,799 | 49,680 |
| Bank balance held in CFB Property Account | 16,504 | 16,481 |
| Bank balance held in HSBC - Salary Account | 1,552 | 1,354 |
| Bank balance held in HSBC - Benevolence Fund a/c | 201 | 203 |
| Bank balance held in TMCP - TMCP - Various Bequests Fund (Previously named Nora Porter Trust Fund). | 59,684 | 48,478 |
| Total Cash and Bank | 538,802 | 536,408 |

15. Analysis of current liabilities and long term creditors

| | | |
|----------------------------------|------------|------------|
| Trade Creditors: | nil | nil |
| Other Creditors: | nil | nil |
| Total Current Liabilities | nil | nil |

16. Capital commitments and contingent liabilities

At the 31 st August 2021 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

St. Luke's (Hoylake) Church

17. Loans and creditors due after one year

Loans

| Source | Amount brought forward £ | New borrowings £ | Loan interest £ | Repayable in the year £ | Balance at year end £ |
|--------|-----------------------------|---------------------|--------------------|----------------------------|--------------------------|
| N/A | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Totals

| | |
|-------------------------------|--|
| Due within 12 months | |
| Due after more than 12 months | |
| Total | |

Purpose of loans

Creditors due after one year

| Name of creditor | Amount on 31-Aug-2021 | Amount on 31-Aug-2020 |
|------------------|-----------------------|-----------------------|
| N/A | | |
| | | |
| | | |
| | | |
| Total | | |

St. Luke's (Hoylake) Church

18. Detailed analysis of individual fund movements

Unrestricted Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|--|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| General Fund (Santander a/c & CFB General "No. 2" a/c) | 44,141 | 67,426 | 65,830 | | | 45,737 |
| Totals | 44,141 | 67,426 | 65,830 | | | 45,737 |

Designated Funds:

| Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| TMCP - Various Bequests Fund | 48,478 | 15,176 | 3,970 | | | 59,684 |
| Totals | 48,478 | 15,176 | 3,970 | | | 59,684 |

Note the above fund was previously shown as a Restricted Fund to distinguish it from the General Fund; however the bequests it contains were both unrestricted and can therefore be used for any project agreed by the managing trustees - it has therefore been re-categorised as a "Designated Fund" to more accurately describe it's status.

Restricted Funds:

| Fund Name | Closing Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|------------------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| CFB Youth Worker | 7,951 | 11 | | | | 7,962 |
| CFB Mission | 360,784 | 4,365 | 23,556 | | | 341,593 |
| CFB Lay Worker Account | 49,680 | 40,952 | 30,832 | | | 59,799 |
| CFB Property Account | 16,481 | 23 | | | | 16,504 |
| HSBC - Salary Account | 1,354 | 36,899 | 36,700 | | | 1,552 |
| HSBC - Benevolence Fund a/c. | 203 | 425 | 427 | | | 201 |
| Circuit Model Trust Fund | 75,673 | 245 | 38,543 | | | 37,375 |
| Internal Organisations | 7,338 | 603 | 2,170 | | | 5,771 |
| Land & Buildings | 3,599,032 | | | | 1,597,979 | 5,197,011 |
| Totals | 4,118,495 | 83,523 | 132,228 | | 1,597,979 | 5,667,768 |

Endowment Funds

| Restricted Fund Name | Opening Balance | Income | Expenditure | Transfers | Revaluation gains/losses | Closing Balance |
|----------------------|-----------------|--------|-------------|-----------|--------------------------|-----------------|
| Totals | | | | | | |

Fund purposes

| Bank Account | Purpose |
|------------------------------|--|
| Santander | Ongoing use as Current account for General Fund. |
| CFB General ("No. 2") | Ongoing use as Deposit account for General Fund. Circuit Assessment paid by standing order. |
| CFB Youth Worker | Restricted Fund - use as Deposit account for funds allocated to Youth & Children's Work. |
| CFB Mission | Restricted Fund - use as Deposit account for funds allocated to Mission projects. |
| CFB Lay Worker | Restricted Fund - use as Deposit account for funds allocated to Church Lay Worker. |
| CFB Property Account | Restricted Fund - use as Deposit account for funds allocated to major property repairs. |
| HSBC - Salary Account | Restricted Fund - Used for Lay Worker(s). |
| HSBC Benevolent Fund | Restricted Fund - to support of those in need. |
| TMCP - Various Bequests Fund | Designated (Unrestricted) Fund - Bequests held by TMCP. Previously known as Nora Porter Trust. |
| Circuit Model Trust Fund | Restricted Fund - Balance of proceeds of sale held by TMCP for St. Luke's Tennis Courts. |

St. Luke's (Hoylake) Church

19. Related party transactions

This year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2021 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

Last year

| Name of related party | Relationship | Description of transaction | Income from related party during the year | Payments to related party during the year | Loans to / (from) related party during the year | Amounts owed by / (to) related party as on 31-Aug-2020 |
|--|--------------|----------------------------|---|---|---|--|
| | | | £ | £ | £ | £ |
| JMA | | N/A | | | | |
| Methodist Church Fund | | N/A | | | | |
| Mission in Britain Fund | | N/A | | | | |
| Fund for Support of Presbyters & Deacons | | N/A | | | | |
| Fund for Property | | N/A | | | | |
| World Mission Fund | | N/A | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | 0 | 0 | 0 | 0 |

St. Luke's (Hoylake) Church

Appendix A

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER(S) Rev Heather Cooper
 Rev Jackie Bellfield

LAY WORKER(S) Mrs Cate Warbrick
 Mrs Kirsty Jarvis

CHURCH STEWARDS Mrs Trish Davies
 Ms Lynda McAndrews
 Miss Rachael Davies
 Dr Clare van Miert

CHURCH SAFEGUARDING CO-ORDINATOR
 Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

| | |
|----|------------------|
| 1 | Andy Kemp |
| 2 | Averil Wilkes |
| 3 | Betty Twaddle |
| 4 | Chrissie McLaren |
| 5 | Craig Price |
| 6 | Dave Hepworth |
| 7 | Jane Murch |
| 8 | June Greenlay |
| 9 | Kathy Fegan |
| 10 | Mark Jarvis |
| 11 | Mary Ann Aust |
| 12 | Matt Teale |
| 13 | Noel Schorah |
| 14 | Sam Hepworth |
| 15 | Sandra Mealor |
| 16 | Sheila Fowler |
| 17 | Sue Kemp |
| 18 | Vicky Walton |

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2021 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

Date

08 November 2021

Name of Treasurer

N.J. Schorah

Address

27 Avondale Road, Hoylake,
Wirral
CH47 3AR

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2021 were, or will be presented to the Church Council at its meeting on

10 November 2021

and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting

Rev Jackie Bellfield

Date

Independent Examiner's Report to the Trustees of the

St. Luke's (Hoylake)

Church

This Report is on the Church Accounts for the year ended 31st August

2021

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2021 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary 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 the 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, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as disclosed below*~~)

(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 2011.
- to prepare accounts which accord with the accounting records and comply with the

have not been met; or

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

(3) I have ~~have not~~* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Mr M. Chandler

Signature of independent examiner

Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

66 Barnhey Crescent, Meols,
Wirral. CH47 9RR

Date

08 November 2021