



Church
Accruals Accounts
2020-2021

THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

St. Luke's (Hoylake)

Church

1144068

Wirral	Circuit No	18/09
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Minister

Rev. Jackie Bellfield

Church Stewards

Mrs Trish Davies

Ms Lynda McAndrews

Miss Rachael Davies

Dr Clare van Miert

Church Treasurer

Mr N.J. Schorah

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	-	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	2020
				Total	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	2020
				Total	Total
				£	£
Fund raising					
Total	0	0	0	0	0

6. Other trading activities	Unrestricted	Restricted	Restricted	2021	2020
				Total	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	2020
				Total	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	2020
				Total	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				
£ <table><tr><td></td><td>Nil</td></tr></table>		Nil	<table><tr><td></td><td>Nil</td></tr></table>		Nil
	Nil				
	Nil				

Number of trustees who were paid expenses

<table><tr><td></td><td>None</td></tr></table>		None	<table><tr><td></td><td>None</td></tr></table>		None
	None				
	None				

Nature of the expenses

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

Total amount paid

£ <table><tr><td></td><td>Nil</td></tr></table>		Nil	<table><tr><td></td><td>Nil</td></tr></table>		Nil
	Nil				
	Nil				

10. Fees for examination or audit of the accounts

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

£ <table><tr><td></td><td>Nil</td></tr></table>		Nil	<table><tr><td></td><td>Nil</td></tr></table>		Nil
	Nil				
	Nil				

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

£ <table><tr><td></td><td>Nil</td></tr></table>		Nil	<table><tr><td></td><td>Nil</td></tr></table>		Nil
	Nil				
	Nil				

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind.

£ <table><tr><td></td><td>36,804</td></tr></table>		36,804	<table><tr><td></td><td>28,686</td></tr></table>		28,686
	36,804				
	28,686				

Employer's National Insurance costs

£ <table><tr><td></td><td>2,616</td></tr></table>		2,616	<table><tr><td></td><td>2,374</td></tr></table>		2,374
	2,616				
	2,374				

Pension costs

£ <table><tr><td></td><td>964</td></tr></table>		964	<table><tr><td></td><td>172</td></tr></table>		172
	964				
	172				

Total staff costs

£ <table><tr><td></td><td>40,384</td></tr></table>		40,384	<table><tr><td></td><td>28,858</td></tr></table>		28,858
	40,384				
	28,858				

Average number of staff employed during the year were:

<table><tr><td></td><td>2</td></tr></table>		2	<table><tr><td></td><td>1</td></tr></table>		1
	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		

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 Meador
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
