



**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

<b>Wirral</b>	<b>Circuit No</b>	<b>18/09</b>
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**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**

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## **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.



Name of Church

St. Luke's (Hoylake) Church

Number

1144068

## 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
		£	£	£	£	£	£
<b>Income and Endowments from:</b>							
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
<b>Total</b>		<b>74,452</b>	<b>216</b>	<b>10,358</b>	<b>-</b>	<b>85,026</b>	<b>84,463</b>
<b>Expenditure on:</b>							
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
<b>Total</b>		<b>81,169</b>	<b>170</b>	<b>58,580</b>	<b>-</b>	<b>139,920</b>	<b>120,367</b>
<b>Net income/(expenditure)</b>		<b>- 6,717</b>	<b>46</b>	<b>- 48,222</b>	<b>-</b>	<b>- 54,894</b>	<b>- 35,904</b>
<b>Transfers between funds</b>		<b>- 92</b>		<b>92</b>		<b>-</b>	<b>-</b>
		<b>- 6,809</b>	<b>46</b>	<b>- 48,130</b>	<b>-</b>	<b>- 54,894</b>	<b>- 35,904</b>
<b>Other recognised gains / (losses):</b>							
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						-	-
<b>Net movement in funds</b>		<b>- 6,809</b>	<b>46</b>	<b>513,117</b>	<b>-</b>	<b>506,354</b>	<b>1,562,075</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		45,737	59,684	5,667,768	-	5,773,188	4,211,113
<b>Total funds carried forward</b>		<b>38,928</b>	<b>59,729</b>	<b>6,180,885</b>	<b>-</b>	<b>6,279,542</b>	<b>5,773,188</b>

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
		£		£	£	£	£
<b>Tangible Fixed Assets*</b>							
	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
<b>Total fixed assets</b>		0	0	5,758,258	0	5,758,258	5,197,011
<b>Current Assets</b>							
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
<b>Total current assets</b>		38,928	59,729	422,627	0	521,284	576,177
<b>Creditors and Accruals (due in under 1 yr)</b>	15					0	0
<b>Net current assets (liabilities)</b>		38,928	59,729	422,627	0	521,284	576,177
<b>Total assets less current liabilities</b>		38,928	59,729	6,180,885	0	6,279,542	5,773,188
<b>Loans and creditors due after 1 year</b>	17						
Provisions for liabilities and charges	17					0	0
<b>Net assets</b>		38,928	59,729	6,180,885	0	6,279,542	5,773,188
<b>Funds of the Church</b>							
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	-	-
<b>Total Funds</b>	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
<b>Total</b>		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
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4. Donations and legacies	Unrestricted	Designated	Restricted	2022 Total £	2021 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
<b>Total</b>	<b>65,434</b>	<b>0</b>	<b>0</b>	<b>65,434</b>	<b>74,093</b>

5. Charitable activities	Unrestricted	Restricted	Restricted	2022 Total £	2021 Total £
Fund raising					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

6. Other trading activities	Unrestricted	Restricted	Restricted	2022 Total £	2021 Total £
Rental income (lettings)	8,226			8,226	7,708
Other					
<b>Total</b>	<b>8,226</b>	<b>0</b>	<b>0</b>	<b>8,226</b>	<b>7,708</b>

7. Investment income	Unrestricted	Restricted	Restricted	2022 Total £	2021 Total £
Central Finance B'd/TMCP	154	216	1,847	2,217	1,064
Other				0	0
<b>Total</b>	<b>154</b>	<b>216</b>	<b>1,847</b>	<b>2,217</b>	<b>1,064</b>

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

**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
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Nature of the expenses

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

Total amount paid

£	Nil	Nil
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**10. Fees for examination or audit of the accounts**

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

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

£	Nil	Nil
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**11. Paid employees**

**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind.

£	44,630	36,804
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Employer's National Insurance costs

£	2,757	2,616
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Pension costs

£	1,088	964
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Total staff costs

£	48,475	40,384
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**Average number of staff employed during the year were:**

	2	2
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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
<b>Add:</b> additions to investments at cost		
<b>Less:</b> disposals at carrying value		
<b>Net gain/(loss) on revaluation</b>		
Carrying (market) value at end of year		

**14. Analysis of current assets**

	This year	Last year
	£	£
<b>Debtors and prepayments</b>		
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
<b>Total debtors and prepayments</b>	<b>0</b>	<b>37,375</b>

**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
<b>Total Cash and Bank</b>	<b>521,284</b>	<b>538,802</b>

**15. Analysis of current liabilities and long term creditors**

Trade Creditors:	nil	nil
Other Creditors:	nil	nil
<b>Total Current Liabilities</b>	<b>nil</b>	<b>nil</b>

**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
<b>General Fund</b> (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). <b>Now closed.</b>
HSBC Benevolent Fund	Restricted Fund - to support of those in need. <b>Now closed.</b>
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. <b>Now closed.</b>

**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				
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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				
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 Mealar
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 31<sup>st</sup> 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