



**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
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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.

Name of Church

St. Luke's (Hoylake) Church

Number

1144068

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	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

Creditors and Accruals (due in under 1 yr)	15				0	0
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Net current assets (liabilities)		43,928	82,117	368,860	0	494,905
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Total assets less current liabilities		43,928	82,117	6,621,375	0	6,747,419
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Loans and creditors due after 1 year	17					
Provisions for liabilities and charges	17				0	0

Net assets		43,928	82,117	6,621,375	0	6,747,419
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Funds of the Church

18

Unrestricted funds		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

*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
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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.

£	49,822	44,630
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Employer's National Insurance costs

£	3,115	2,757
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Pension costs

£	1,083	1088
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Total staff costs

£	54,020	48,475
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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	5,678,059				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: 6,155,015

(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
