



Church  
Accruals Accounts  
2024-2025

## THE METHODIST CHURCH

### REPORT AND ACCOUNTS (ACCRUALS BASIS)

for the year ended 31 August 2025

**St. Luke's Methodist Church Hoylake**

Registered Charity: 1144068

Wirral	Circuit No	18/09
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**Minister**

Rev Noel Sharp

**Church Stewards**

Alan Fowler

Anne-Marie Smith

Cate Warbrick

Craig Price

Sam Hepworth

Sandra Mealor

Rachael Davies

**Church Treasurer**

Mr N.J. Schorah

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

**for the year ended 31 August 2025**

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

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

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

## **Income trends**

Church income is primarily drawn from:

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

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

### **Expenditure trends**

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

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

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

### **Fund balances**

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

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

### **Plans for 2025/26**

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

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

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

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



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

**Basis of preparation and legal framework**

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

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

Registration Charity Number (if a Registered Charity): 1144068

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

Main communication address :

Market Street

Hoylake

Wirral

CH47 2BF

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

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

Treasurer: Mr N.J. Schorah.

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

Independent examiner Mr M. Chandler

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



## **St. Luke's Methodist Church Hoylake**

### **Aims and organisation**

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

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

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

The main activities of the church are:-

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

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

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

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

Promotion of Christianity through the staging of events and services.

### **Public Benefit**

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

### **Structure, Governance and Management**

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

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

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

The Trustees are appointed at the AGM of the church.

## **Trustee Training**

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

## **Related Parties**

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

The internal organisations linked to this church are:

Children's Work

Saturday Club

Monday Circle

Junior Church

Community Lunches

Parents & Toddlers

Friday Food & Friends.

## **St. Luke's Methodist Church Hoylake**

### **Risk Management**

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

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

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

### **Safeguarding**

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

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

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

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

We are committed to:

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

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

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

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

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

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

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



## **Reserves Policy**

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

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

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

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

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

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25	Total 2023-24
		£	£	£	£	£	£
<b>Income and Endowments from:</b>							
Donations and legacies	4					76,016	68,994
- Collections and tax credit		69,503				69,503	66,769
- Donations		1,513		-		1,513	2,225
- Legacies			5,000			5,000	-
Charitable activities	5					-	3,200
- Grant Income						-	3,200
- Others						-	-
Other trading activities	6					12,820	12,879
- Lettings		12,740				12,740	12,416
- Miscellaneous		80				80	463
Investments	7	2,117	4,178	14,572		20,867	24,742
Other Income	8					4,078	6,981
- Internal organisations				1,863		1,863	4,259
- Miscellaneous		1,538		677		2,215	2,722
<b>Total</b>		<b>87,491</b>	<b>9,178</b>	<b>17,112</b>	<b>-</b>	<b>113,781</b>	<b>116,797</b>
<b>Expenditure on:</b>							
Salaries, NIC & Pension costs	11			44,274		44,274	41,001
Circuit Assessment		52,981				52,981	49,244
Maintenance on Church building(s) and property		18,839	-	1,500		20,339	9,800
Phone, Broadband & Website		606				606	764
Utilities (insurance, heat and light, water, etc)		13,238				13,238	11,272
Depreciation						-	-
Provisions						-	-
Internal organisations		-		1,336		1,336	5,211
Grants and Donations				753		753	863
Other expenditure		4,998	3,749	2,387		11,133	9,510
<b>Total</b>		<b>90,662</b>	<b>3,749</b>	<b>50,250</b>	<b>-</b>	<b>144,661</b>	<b>127,665</b>
<b>Net income/(expenditure)</b>		<b>- 3,171</b>	<b>5,429</b>	<b>- 33,138</b>	<b>-</b>	<b>- 30,880</b>	<b>- 10,868</b>
<b>Transfers between funds</b>							
		- 3,171	5,429	- 33,138	-	- 30,880	- 10,868
<b>Other recognised gains / (losses):</b>							
Gains/(Losses) on revaluation of fixed assets				226,407		226,407	218,908
Gains/(Losses) on investment assets		-				-	-
Actuarial gains/(losses) on defined benefit pension schemes						-	-
<b>Net movement in funds</b>		<b>- 3,171</b>	<b>5,429</b>	<b>193,269</b>	<b>-</b>	<b>195,527</b>	<b>208,040</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		51,966	86,319	6,817,175	-	6,955,459	6,747,419
<b>Total funds carried forward</b>		<b>48,795</b>	<b>91,749</b>	<b>7,010,443</b>	<b>-</b>	<b>7,150,987</b>	<b>6,955,459</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
2308	2200
2308	2200
0	0



## Balance Sheet as at 31 August 2025

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

## Tangible Fixed Assets\*

	Notes					
Land & Buildings	12			6,593,384	6,593,384	6,370,508
Equipment	12			104,445	104,445	100,914
Investment properties	13				0	0
Investments	13				0	0
<b>Total fixed assets</b>		0	0	6,697,829	6,697,829	6,471,422

## Current Assets

Debtors and Prepayments	14				0	0
Cash at Bank and in hand	14	1,677			1,677	5,348
Trustees for Methodist Church Purposes deposits			91,749		91,749	86,319
Central Finance Board Deposits		47,118		310,333	357,451	390,616
Other				2,281	2,281	1,753
<b>Total current assets</b>		48,795	91,749	312,614	453,157	484,037

<b>Creditors and Accruals (due in under 1 yr)</b>	15				0	0
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<b>Net current assets (liabilities)</b>		48,795	91,749	312,614	0	453,157
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<b>Total assets less current liabilities</b>		48,795	91,749	7,010,443	0	7,150,987
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<b>Loans and creditors due after 1 year</b>	17					
Provisions for liabilities and charges	17				0	0

<b>Net assets</b>		48,795	91,749	7,010,443	0	7,150,987
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<b>Funds of the Church</b>	18					
Unrestricted funds		48,795	91,749		140,543	138,285
Restricted funds				7,010,443	7,010,443	6,817,175
Endowment funds					0	-
<b>Total Funds</b>	18	48,795	91,749	7,010,443	0	7,150,987

\*Details - see Note 12

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



## Notes to the Accounts

### 1. Basis of accounting

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

### 2. Funds

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

### 3. Accounting policies

#### Basis

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

#### Income

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

#### Expenditure

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

#### Grants

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

#### VAT

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

#### Tangible fixed assets for use by the Church

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

#### Investment Properties

There are no investment properties.

#### Investments

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

#### Debtors and Prepayments

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

#### Creditors

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

St. Luke's Methodist Church Hoylake

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

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

Employer's National Insurance costs

Pension costs

Payroll Admin & Levy

Staff Training

Total staff costs

**Average number of staff employed during the year were:**

2	2
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## 12. Tangible Fixed Assets

Cost or valuation

St. Luke's Methodist Church Hoylake

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

### Accumulated depreciation

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
<b>Balance carried forward</b>							
<b>Net book value</b>							

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

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

### Notes:

(1) Value of Church Building taken to be the Insurance Valuation of Buildings:

5,494,487

& Land value is assumed 20% of building value (rebuilding cost):

1,098,897

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

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

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

### 13. Investments

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

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

#### Analysis of investment movements

This year

Prev year

#### Change in investment values

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

**14. Analysis of current assets****Debtors and prepayments**

Pre paid assessments	
Accrued income:	
Other debtors: uncleared cheque credit	
Other debtors: uncleared Transfer to General Fund from Mission A/c	
Other debtors: HMRC - Gift Aid credit	
<b>Total debtors and prepayments</b>	

**This year****Last year****£****£**

nil	nil
nil	nil
nil	nil
nil	nil
nil	nil
<b>0</b>	<b>0</b>

**Analysis of cash at bank**

Bank balance held in Santander a/c	
Bank balance held in Co-operative a/c	
Bank balance held in CFB General a/c	
Bank balance held in Internal Organisations	
Bank balance held in CFB Youth Worker	
Bank balance held in CFB Mission	
Bank balance held in CFB Lay Worker Account	
Bank balance held in CFB Property Account	
Bank balance held in CFB - Benevolence Fund a/c	
Bank balance held in CFB - Food & Friends a/c	
Bank balance held in TMCP - Various Bequests Fund	
<b>Total Cash and Bank</b>	

241	268
1,436	5,081
47,118	46,617
2,281	1,753
0	9,334
90,975	89,502
209,531	234,364
6,343	6,068
2,219	3,126
1,265	1,605
91,749	86,319
<b>453,157</b>	<b>484,037</b>

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

Trade Creditors:

Other Creditors:

**Total Current Liabilities**

nil	nil
nil	nil
<b>nil</b>	<b>nil</b>

**16. Capital commitments and contingent liabilities**

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

No Contingent liabilities were identified at 31st August 2025.



## St. Luke's Methodist Church Hoylake

**17. Loans and creditors due after one year**

## Loans

[illegible]

		Totals
Due within 12 months		
Due after more than 12 months		
Total		

### Purpose of loans

**Creditors due after one year**

Name of creditor	Amount on 31-Aug-2026	Amount on 31-Aug-2025
N/A		
<b>Total</b>		

**St. Luke's Methodist Church Hoylake**

**18. Detailed analysis of individual fund movements**

**Unrestricted Funds:**

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

**Designated Funds:**

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

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

**Restricted Funds:**

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

**Endowment Funds**

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

**Fund purposes**

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

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKER(S)

MINISTER(S) Rev Noel Sharp

LAY WORKER(S) Mrs Cate Warbrick

CHURCH SAFEGUARDING CO-ORDINATOR

Anne-Marie Smith

CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)

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



St. Luke's Methodist Church Hoylake

## DECLARATIONS

### Treasurer

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

Signature of Treasurer

*N. Schorah*

Date

17 December 2025

Name of Treasurer

N.J. Schorah

Address

27 Avondale Road, Hoylake,  
Wirral  
CH47 3AR

### Presentation to the Church Council for approval.

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

12 January 2026

and were approved.

Signature of the Chair of the meeting

*Cate Warbrick*

Name of the Chair of the meeting

Cate Warbrick

Date

### Independent Examiner's Report to the Trustees of the

St. Luke's Methodist Church Hoylake Church

This Report is on the Church Accounts for the year ended 31<sup>st</sup> August

2025

### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2025 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

## St. Luke's Methodist Church Hoylake

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (~~other than as disclosed below\*~~)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

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

Name of independent examiner

Mr M. Chandler

Signature of independent examiner



Relevant Professional qualification or body

Chartered Accountant

Name of firm (where appropriate)

N/A

Address

66 Barnhey Crescent, Meols,  
Wirral. CH47 9RR

Date

7/1/26