

# JUBILEE CHURCH WIRRAL LTD

England & Wales · Charity number 1146197

## Details

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**Other names** JUBILEE CHURCH WIRRAL

**Status** Registered

**Legal form** Charitable company

**Company number** [07960759](#)

**Registered** 2012-03-01

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

## Contact

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**Address** The Jubilee Centre  
Hose Side Road  
Wallasey  
CH45 0LA

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**Website** [www.jubileechurchwirral.org.uk](http://www.jubileechurchwirral.org.uk)

## Activities

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**Objects:** 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; AND3 TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT

**Activities:** HOLDING OF CHURCH MEETINGS ON SUNDAYS AS AN EXPRESSION OF CHRISTIAN BELIEF. MID-WEEK BIBLE STUDIES, ALPHA AND MARRIAGE COURSES PROVIDED FOR PEOPLE TO DEEPEN THEIR FAITH, RELATIONSHIPS AND UNDERSTANDING OF THE CHRISTIAN FAITH. GROUPS FOR CHILDREN AND YOUTH. OUTREACH EVENTS AND ACTIVITIES.

## Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£159,160	£167,327	-	-
2024-03-31	£171,651	£197,618	-	-
2023-03-31	£162,414	£186,768	-	-
2022-03-31	£141,969	£97,775	-	-
2021-03-31	£81,891	£90,086	-	-

## Trustees

Name	Role	Appointed
<b>Danielle Marie Wynn</b>	Chair	2020-06-23
Arlo Mellors		2026-04-17
Christopher Mark Griffiths		2020-09-15
David Allan Britton		2024-09-10
MR DAVID THEO FRODSHAM		2012-02-26
Olasunkanmi Abiodun Dosunmu		2024-09-10

**JUBILEE CHURCH WIRRAL LTD**

England & Wales - Charity number 1146197

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# Accounts

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**Jubilee Church Wirral Ltd**

**Unaudited Financial Statements**

**31 March 2025**

**Registered Charity Number : 1146197**

**Company Number : 07960759**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2025**

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2025**

Registered Charity Number : 1146197  
Company Number : 07960759

**TRUSTEES/DIRECTORS**

D T Frodsham	
D M Wynn	
C M Griffiths	
D A Britton	Appointed 10/09/24
O A Dosunmu	Appointed 10/09/24

**REGISTERED OFFICE**

The Jubilee Centre  
Hosside Road  
Wallasey  
Wirral  
CH45 0LA

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2025**  
**Trustees / Directors Annual Report**

**Structure, governance and management**

Jubilee Church Wirral Ltd is a charitable company (limited by guarantee) governed by Memorandum and Articles of Association which was made on 22<sup>nd</sup> February 2012.

David Frodsham is employed as the Senior Pastor of Jubilee Church Wirral and he is assisted by a group of senior leaders who meet on a regular basis to discuss all aspects of church life. Some of the Trustees/Directors are part of this group and are as follows:

Danielle Wynn -Chairperson

David Frodsham -Treasurer

Christopher Griffiths – Personnel

Olasunkanmi Dosunmu – General Trustee (appointed September 2024)

David Britton - General Trustee (appointed September 2024)

*The senior team also includes Richard Robertson, who is not a trustee.*

**Reference and administration details of the Charity**

Previously known as Jubilee Church Wirral (charity number 1122856). It is now Jubilee Church Wirral Ltd. The new charity number is 1146197 and company number 7960759.

**Method of appointment**

New Trustees must be appointed by a resolution passed by a simple majority at a meeting of the Spiritual Leadership.

**Risk Management**

The trustees have reviewed the major risks facing the Charity and have taken action to ensure that there are procedures and policies in place to address these risks.

**Financial review**

**Reserves Policy** – Our aim is to hold reserves of £20,000 to cover regular commitments that would be unavoidable if income were to suddenly cease.

**Accounts** -The Summary Income and Expenditure Account, Statement of Financial Activities and Balance Sheet are attached, and prepared under accruals accounting rules.

**Funds held as custodian trustee on behalf of others**

The church holds £2,502 on behalf of “Wallasey Churches Together” to continue paying operating costs for “The CAP Wallasey debt centre” at April 2025.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2025**  
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In planning our activities for the year and future years we keep in mind the Charity Commission's guidance on public benefit.

**Public Benefit Statement**

**Objective 1**

TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We started meeting in the newly refurbished Jubilee Centre on the 21<sup>st</sup> April 2013. Our weekly Sunday morning meetings include family worship and separate teaching for adults and children. We have three different age groups of children. Various guests come to speak to the adults on a Sunday from different backgrounds and churches. Jubilee Church Wirral are keen to build partnerships with other churches throughout the UK and have ongoing relationships with several in order to advance the Christian faith.

In addition to the full time Senior Pastor, we continue to employ a part time youth and children's director who oversees all our work with children and young people, including safeguarding. We also continue to employ a communications and pastoral leader part-time. In addition, we have part-time contractors who assist with finance, administration, building management and website/social media development.

We continue to offer leadership training, which is open to all who attend the church with a focus on development of leadership skills in any context. Also, through this year we ran an additional three courses in line with advancing the Christian faith: Into the Word, Joining the Family and Freedom in Christ. Throughout this year the senior pastor, Dave Frodsham, held a drop in for men at a local coffee shop to offer pastoral support. In addition to this we also offered an opportunity for further pastoral support at occasional men's breakfast meetings. Attendance at our weekly life groups provide opportunities to growth in the Christian faith.

Many activities throughout the year support our aims towards this objective. Every summer Jubilee holds picnics in the park on several occasions to build community within the church. We continue with regular prayer meetings to provide the opportunity for all to engage in community prayer. From January to March we offered **two** Sunday morning meetings for the public to attend on a Sunday morning.

In addition to this, every August we offer the opportunity for teenagers to attend a Christian camp called 'Newday' in Norfolk. This is open to all teenagers of the Christian faith, alternative faiths or none. Also, every October Jubilee Church Wirral holds an event called the 'Light Party' for primary school children in order to share the Christian faith with the local community.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2025**  
**Trustees / Directors Annual Report**

**Objective 2**

TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We continue to look for opportunities to serve the community around us and other connections that we have both locally, nationally and internationally. Our Good Neighbour project that we began during covid continues by providing food parcels to those in need. During this financial year we received a number of local council grants to continue with this project. We continued with offering a free light lunch for anyone in the community to drop in. These afternoons are very beneficial for building friendships and as a warm space to attend.

We continued to support the Wallasey Churches (Christians Against Poverty) centre to assist those in debt. A joint management committee oversees the project. The committee is made up of various local church leaders in Wallasey, with Jubilee Church Wirral acting as the lead church. Within this role we are responsible for the budgeting of the project and paying the staff. We employed a Debt Centre Manager during this year. From 1<sup>st</sup> July 2024 however a new charity, Wallasey Churches Community Asset Project (WCCAP), was formed to manage this project. In time they will take on the responsibility of employing the Debt Centre Manager directly.

Furthermore, to relieve financial hardship in the local community we provided several food hampers in December 2024 to those in need in the community. We worked closely with health visitors and other charities to identify the recipients.

**Objective 3**

TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

As a church we continue to look to serve the community where we are located and build good relationships with other churches, charities and groups.

As part of the service that CAP Wallasey provides to assist families and individuals with debt counselling, we offered the 'Life Skills' courses to those in the community to assist with budgeting, cooking, healthy meal planning, etc. during this year.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2025**  
**Trustees / Directors Annual Report**

**Objective 2 (continued)**

We provided a number of additional educational activities throughout the year to complement the Life Skills courses. To support those with additional needs in the community we held a 'Sing Along' evening once per month, which was open to individuals with additional needs and their carers. In February 2025 we held 'Safeguarding Sunday' to educate and raise awareness of the importance of safeguarding practices within the church and community, and we continued to develop our safeguarding policy to include adults at risk. We had about 60 children and their teachers from our local primary school engage in interactive and informative sessions about Easter in April 2024. We continued with our free weekly mums & tots group to serve those looking after small children in the community. This group is open to parents, grandparents, extended family members, foster carers or childminders. Finally, to celebrate differences in cultures we held 'International Day' in September 2024 which include a luncheon of international foods.

Signed on behalf of the Trustees / Directors



**D. Wynn**

8 December 2025

**Jubilee Church Wirral Ltd**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**for the year ended 31 March 2025**

We are required under law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

## Independent Examiner's Report

### to the members of Jubilee Church Wirral Ltd

I report to the trustees of Jubilee Church Wirral Ltd on the accounts for the year ended 31 March 2025 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of

Recommended Practice for accounting and reporting by charities applicable to the charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

9 December 2025  
Moreton, Wirral



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

**Jubilee Church Wirral Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 March 2025**

	Note	2025 £	2024 £
Income		158,790	171,037
Interest and investment income		370	614
Total income		159,160	171,651
Expenditure		(161,139)	(191,109)
Interest payable		(938)	(1,059)
Depreciation		(5,250)	(5,450)
Total expenditure		(167,327)	(197,618)
<b>Net expenditure for the year</b>	<b>11</b>	<b>(8,167)</b>	<b>(25,967)</b>

Movements in reserves are shown in note 10.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the year ended 31 March 2025 or the year ended 31 March 2024 other than the surplus for the year.

The summary income and expenditure account is derived from the statement of financial activities on page 9 which together with the notes to the accounts on pages 11 to 16, provides full information on the movement during the year on all the funds.

## Jubilee Church Wirral Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations and grants		126,181	15,451	141,632	153,172
Charitable activities		17,158	-	17,158	17,865
Investments		370	-	370	614
<b>Total income</b>	<b>2</b>	<b>143,709</b>	<b>15,451</b>	<b>159,160</b>	<b>171,651</b>
<b>Expenditure on:</b>					
Charitable activities	<b>3</b>	147,392	19,935	167,327	197,618
<b>Total expenditure</b>		<b>147,392</b>	<b>19,935</b>	<b>167,327</b>	<b>197,618</b>
<b>Net expenditure</b>		(3,683)	(4,484)	(8,167)	(25,967)
<b>Transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net movement in funds</b>		<b>(3,683)</b>	<b>(4,484)</b>	<b>(8,167)</b>	<b>(25,967)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	<b>10</b>	400,716	6,986	407,702	433,669
<b>Total funds carried forward</b>	<b>10</b>	<b>397,033</b>	<b>2,502</b>	<b>399,535</b>	<b>407,702</b>

**Jubilee Church Wirral Ltd**

**BALANCE SHEET**

**As At 31 March 2025**

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets	6		394,015	399,265
<b>Current assets</b>				
Debtors	7	4,277		4,298
Cash at bank and in hand		16,710		23,869
			20,987	28,167
<b>Liabilities</b>				
Creditors:				
amounts falling due within one year	8	(9,067)		(10,392)
<b>Net current assets</b>			11,920	17,775
Creditors:				
amounts falling due after more than one year	9		(6,400)	(9,338)
<b>Total net assets</b>	12		399,535	407,702
<b>The funds of the charity:</b>				
Unrestricted funds	10		397,033	400,716
Restricted funds			2,502	6,986
			399,535	407,702

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

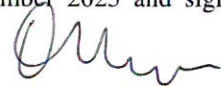
The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with the requirements of the ; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 8 to 16 were approved by the Trustees on 8 December 2025 and signed on its behalf by:



D T Frodsham  
Director



D M Wynn  
Director

Company Number : 07960759

## Jubilee Church Wirral Ltd

### NOTES ON FINANCIAL STATEMENTS

**for the year ended 31 March 2025**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

In accordance with the provisions of the SORP FRS102 Update bulletin 1 as published on 2 February 2016, the charity qualifies as a "small charity", it is exempt from the requirement to produce a cash flow statement.

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 11 to the accounts.

##### **Income**

All donations, income from trading activities and interest are recognised on a receivable basis.

##### **Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Freehold property	1% of Cost
Improvements to property	1% of Cost
Furniture, fixtures and equipment	20% reducing balance

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>2 Income</b>				
Donations and grants	126,181	15,451	141,632	153,172
Charitable activities	17,158	-	17,158	17,865
Interest receivable	370	-	370	614
	<u>143,709</u>	<u>15,451</u>	<u>159,160</u>	<u>171,651</u>
<b>3 Charitable activities</b>				
Salaries and related costs	65,179	14,611	79,790	82,146
Staff training and conferences	965	-	965	2,779
Staff travel expenses	160	-	160	213
Self employed staff costs	8,829	-	8,829	16,747
Church events	2,886	-	2,886	4,561
Outreach events	296	-	296	381
Worship costs	1,143	-	1,143	54
Youth work	2,346	-	2,346	2,926
New Day costs	9,966	-	9,966	9,015
Leaflets and publicity	543	-	543	436
Building running costs and repairs	17,006	1,200	18,206	26,260
Telephone	778	-	778	718
IT costs	6,522	-	6,522	6,940
Printing, postage and stationery	591	-	591	745
Insurance and licences	3,249	-	3,249	2,298
Subscriptions	1,803	-	1,803	1,706
Donations	2,750	-	2,750	3,400
Sundry expenses	13,150	4,124	17,274	27,248
Bank charges	768	-	768	336
Mortgage interest	938	-	938	1,059
Depreciation: fixtures and equipment	800	-	800	1,000
Depreciation: church buildings	2,042	-	2,042	2,042
Depreciation: property improvements	2,408	-	2,408	2,408
Independent examiner's fees	2,274	-	2,274	2,200
	<u>147,392</u>	<u>19,935</u>	<u>167,327</u>	<u>197,618</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>4 Independent examiner's fees</b>				
Independent examination	527	-	527	495
Accountancy	1,294	-	1,294	1,252
Payroll	453	-	453	453
	<u>2,274</u>	<u>-</u>	<u>2,274</u>	<u>2,200</u>

**5 Salaries and wages**

	<b>2025 No</b>	<b>2024 No</b>
Number of staff employed	4	4
Average number of full time equivalent employees	<u>2.7</u>	<u>2.7</u>
Staff costs for the above:		
	<b>£</b>	<b>£</b>
Wages and salaries	74,968	77,243
Employers' national insurance	324	381
Employer's pension contributions	4,498	4,522
	<u>79,790</u>	<u>82,146</u>

There were no employees earning a salary in excess of £60,000 in either year.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2025

6 Tangible fixed assets	Freehold property £	Property improvements £	Furniture fixtures & equipment £	Total £
<b>Cost or valuation</b>				
1 April 2024	204,153	240,766	32,686	477,605
Additions	-	-	-	-
Disposals	-	-	-	-
31 March 2025	<u>204,153</u>	<u>240,766</u>	<u>32,686</u>	<u>477,605</u>
<b>Depreciation</b>				
1 April 2024	24,504	25,149	28,687	78,340
Charge for year	2,042	2,408	800	5,250
Disposals	-	-	-	-
31 March 2025	<u>26,546</u>	<u>27,557</u>	<u>29,487</u>	<u>83,590</u>
<b>Net book amount</b>				
31 March 2025	<u>177,607</u>	<u>213,209</u>	<u>3,199</u>	<u>394,015</u>
31 March 2024	<u>179,649</u>	<u>215,617</u>	<u>3,999</u>	<u>399,265</u>
			<b>2025</b>	<b>2024</b>
<b>7 Debtors</b>			£	£
Accounts receivable			1,598	1,849
Outstanding Gift Aid claim			1,722	1,574
Other debtors			957	875
			<u>4,277</u>	<u>4,298</u>
			<b>2025</b>	<b>2024</b>
<b>8 Creditors falling due within one year</b>			£	£
Bank loans			2,816	2,640
Accounts payable			754	887
Sundry creditors and accruals			2,926	4,027
Other creditors			2,571	2,838
			<u>9,067</u>	<u>10,392</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>9 Creditors falling due after one year</b>		
Bank loans	6,400	9,338
	6,400	9,338
	6,400	9,338

The loan from Reliance Bank is repayable in instalments by January 2028, and is secured by a specific charge on the Church buildings, and carries interest at a variable rate of 3% over base.

The instalments fall due as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
In one year or less	2,816	2,640
Between one and two years	2,888	2,810
Between two and five years	3,512	6,528
In five years or more	-	-
	9,216	11,978
	9,216	11,978

<b>10 Funds</b>	<b>Balance</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>Balance</b>
	<b>at 1 April</b>	<b>resources</b>	<b>resources</b>		<b>at 31 March</b>
	<b>2024</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	400,716	143,709	147,392	-	397,033
	400,716	143,709	147,392	-	397,033
<b>Restricted Funds</b>					
CAP Debt Centre	6,986	15,451	19,935	-	2,502
	6,986	15,451	19,935	-	2,502
<b>Total Funds</b>	407,702	159,160	167,327	-	399,535
	407,702	159,160	167,327	-	399,535

**CAP Debt Centre Fund**

This restricted grant received from Wirral Borough Council was held to be used on behalf of Wallasey Churches Together to establish a Wallasey Christians Against Poverty Debt Centre. We have managed this grant and donations and have distributed this leaving a balance of £1,399 at the end of the year which will be allocated to Christians Against Poverty costs in the next financial year. After this they will manage their own funds.

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2025**

<b>11 Income and expenditure account</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
1 April 2024	407,702	433,669
Deficit for the year	(8,167)	(25,967)
	<u>399,535</u>	<u>407,702</u>
31 March 2025	<u><u>399,535</u></u>	<u><u>407,702</u></u>

**12 Analysis of net assets between funds**

	<b>Tangible</b>	<b>Net</b>		
	<b>fixed assets</b>	<b>current</b>	<b>Loans</b>	<b>Total</b>
	<b>£</b>	<b>assets</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>		<b>£</b>		
General Fund	394,015	9,418	(6,400)	397,033
	<u>394,015</u>	<u>9,418</u>	<u>(6,400)</u>	<u>397,033</u>
<b>Restricted Funds</b>				
CAP Debt Centre	-	2,502	-	2,502
	<u>-</u>	<u>2,502</u>	<u>-</u>	<u>2,502</u>
<b>Total Net Assets</b>	<u>394,015</u>	<u>11,920</u>	<u>(6,400)</u>	<u>399,535</u>
	<u><u>394,015</u></u>	<u><u>11,920</u></u>	<u><u>(6,400)</u></u>	<u><u>399,535</u></u>

**13 Related parties**

As permitted by the Charity's governing document, during the year, some trustees were employed by the charity. Each of the salaries were set at a commercial rate.

The amounts involved were as follows:

	<b>Gross</b>	<b>Employers</b>	<b>Travel</b>
	<b>Salary</b>	<b>Pension</b>	<b>Expenses</b>
	<b>£</b>	<b>£</b>	<b>£</b>
D Frodsham	32,614	1,957	-
D Wynn	14,436	866	-

**14 Capital Commitments**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Contracted for but not provided for	Nil	Nil
	<u>Nil</u>	<u>Nil</u>
Authorised but not contracted for	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

**JUBILEE CHURCH WIRRAL LTD**

England & Wales - Charity number 1146197

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# Accounts

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**

**31 March 2024**

**Registered Charity Number : 1146197**  
**Company Number : 07960759**

**HAILWOOD & CO**  
**CHARTERED ACCOUNTANTS**

**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2024**

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Independent examiner's report	7
Summary income and expenditure account	8
Statement of financial activities	9
Balance sheet	10
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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2024**

Registered Charity Number : 1146197  
Company Number : 07960759

**TRUSTEES/DIRECTORS**

D T Frodsham	
D M Wynn	
C M Griffiths	
D A Britton	Appointed 10/09/24
O A Dosunmu	Appointed 10/09/24

**REGISTERED OFFICE**

The Jubilee Centre  
Hoeside Road  
Wallasey  
Wirral  
CH45 0LA

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2024**  
**Trustees / Directors Annual Report**

**Structure, governance and management**

Jubilee Church Wirral Ltd is a charitable company (limited by guarantee) governed by Memorandum and Articles of Association which was made on 22<sup>nd</sup> February 2012.

David Frodsham is employed as the Senior Pastor of Jubilee Church Wirral and he is assisted by a group of senior leaders who meet on a regular basis to discuss all aspects of church life. The Trustees/ Directors are part of this group and are as follows:

Danielle Wynn -Chairperson

David Frodsham -Treasurer

Christopher Griffiths – Personnel

The senior team also consists of Richard Robertson and Nicola Frodsham who are not trustees/ directors.

**Reference and administration details of the Charity**

Previously known as Jubilee Church Wirral (charity number 1122856). It is now Jubilee Church Wirral Ltd. The new charity number is 1146197 and company number 7960759.

**Method of appointment**

New Trustees must be appointed by a resolution passed by a simple majority at a meeting of the Spiritual Leadership.

**Risk Management**

The trustees have reviewed the major risks facing the Charity and have taken action to ensure that there are procedures and policies in place to address these risks.

**Financial review**

**Reserves Policy** – Our aim is to hold reserves of £20,000 to cover regular commitments that would be unavoidable if income were to suddenly cease.

**Accounts** -The Summary Income and Expenditure Account, Statement of Financial Activities and Balance Sheet are attached, and prepared under accruals accounting rules.

**Funds held as custodian trustee on behalf of others**

The church holds £6,986 on behalf of “Wallasey Churches Together” to continue paying operating costs for “The CAP Wallasey Debt Centre” at April 2024.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2024**  
**Trustees / Directors Annual Report**

In planning our activities for the year and future years we keep in mind the Charity Commission's guidance on public benefit.

**Public Benefit Statement**

**Objective 1**

TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We started meeting in the newly refurbished Jubilee Centre on the 21<sup>st</sup> April 2013. This includes family worship and then separate teaching for adults and children. We have been teaching our children in four different age groups from 0-18. We have had people come to speak to the adults on a Sunday from different backgrounds and churches. Jubilee Church Wirral are keen to build partnerships with other churches throughout the UK and have ongoing relationships with several in order to advance the Christian faith.

During this year we continued to employ a part time youth and children's director who oversees all our work with children and young people including safeguarding. We also continue to employ a communications and pastoral leader part-time. In addition, we have part-time contractors who assist with finance, administration, building management and website/ social media development.

We continued to offer leadership training, which was open to all who attend the church with a focus on development of leadership skills in any context. Throughout the year the senior pastor, Dave Frodsham, held a drop in for men at a local coffee shop to offer pastoral support. We have also offered an opportunity for further pastoral support at occasional men's breakfast meetings. Our weekly life groups provide opportunities to growth in the Christian faith.

Many activities throughout the year support our aims towards this objective. Every summer Jubilee holds picnics in the park on several occasions to build community within the church. We continued with a weekly prayer meeting to provide the opportunity for all to engage in community prayer.

In addition to this, every August we offer the opportunity for teenagers to attend a Christian camp called 'Newday' in Norfolk. This is open to all teenagers of the Christian faith, alternative faiths or none. Also, every October Jubilee Church Wirral holds an event called the 'Light Party' for primary school children in order to share the Christian faith with the local community.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2024**  
**Trustees / Directors Annual Report**

**Objective 2**

TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We continue to look for opportunities to serve the community around us and other connections that we have both locally, nationally and internationally. Our Good Neighbour project that we began during covid continues by providing food parcels to those in need. During this financial year we received a number of local council grants to continue with this project. We continued with a weekly coffee afternoon for anyone in the community to drop in and it became a free light lunch in September 2023. These afternoons are very beneficial for building friendships and as a warm space to attend during the energy crisis.

We continued to support the Wallasey CAP (Christians Against Poverty) debt centre to assist those in debt. A joint management committee oversees the project. The committee is made up of various local church leaders in Wallasey, with Jubilee Church Wirral acting as the lead church. Within this role we are responsible for the budgeting of the project and paying the staff. We employed a Debt Centre Manager and Life Skills Manager during this year.

Furthermore, to relieve financial hardship in the local community we provided several food hampers in December 2023 to those in need in the community. We worked closely with health visitors and other charities to identify the recipients.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2024**  
**Trustees / Directors Annual Report**

**Objective 3**

TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

As a church we continue to look to serve the community where we are located and build good relationships with other churches, charities and groups.

As part of the service that CAP Wallasey provides to assist families and individuals with debt counselling, we offered the 'Life Skills' courses to those in the community to assist with budgeting, cooking, healthy meal planning, etc. during this year. We provided some additional educational activities throughout the year to complement the Life Skills courses.

To support those with additional needs in the community we held a 'Sing Along' evening once per month, which was open to individuals with additional needs and their carers.

In November 2023 we held 'Safeguarding Sunday' to educate and raise awareness of the importance of safeguarding practices within the church and community and we continued to develop our safeguarding policy to include adults at risk.

We had about 60 children and their teachers engage in interactive and informative sessions about Christmas. We continued with our free weekly mums & tots group to serve those looking after small children in the community. This group is open to parents, grandparents, extended family members, foster carers or childminders. In addition to this, in December 2023 our local primary school attended Jubilee Church for an education morning to learn about the Christian faith. Finally, to celebrate differences in cultures we held 'International Day' which include a luncheon of international foods.

Signed on behalf of the Trustees / Directors



**D. Wynn**

**20 December 2024**

**Jubilee Church Wirral Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2024**

We are required under law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

## Independent Examiner's Report

### to the members of Jubilee Church Wirral Ltd

I report to the trustees of Jubilee Church Wirral Ltd on the accounts for the year ended 31 March 2024 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of

Recommended Practice for accounting and reporting by charities applicable to the charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

20 December 2024  
Moreton, Wirral

**Jubilee Church Wirral Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 March 2024**

	Note	2024	2023
		£	£
Income		171,037	161,971
Interest and investment income		614	443
Total income		171,651	162,414
Expenditure		(191,109)	(180,437)
Interest payable		(1,059)	(821)
Depreciation		(5,450)	(5,510)
Total expenditure		(197,618)	(186,768)
<b>Net expenditure for the year</b>	<b>11</b>	<b>(25,967)</b>	<b>(24,354)</b>

Movements in reserves are shown in note 10.

None of the charity's activities were acquired or discontinued during the above two financial years.

There are no recognised gains and losses in the year ended 31 March 2024 or the year ended 31 March 2023 other than the surplus for the year.

The summary income and expenditure account is derived from the statement of financial activities on page 9 which together with the notes to the accounts on pages 11 to 16, provides full information on the movement during the year on all the funds.

## Jubilee Church Wirral Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and grants		134,167	19,005	153,172	144,346
Charitable activities		17,865	-	17,865	17,625
Investments		614	-	614	443
<b>Total income</b>	<b>2</b>	<b>152,646</b>	<b>19,005</b>	<b>171,651</b>	<b>162,414</b>
<b>Expenditure on:</b>					
Charitable activities	3	175,301	22,317	197,618	186,768
<b>Total expenditure</b>		<b>175,301</b>	<b>22,317</b>	<b>197,618</b>	<b>186,768</b>
<b>Net expenditure</b>		(22,655)	(3,312)	(25,967)	(24,354)
<b>Transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net movement in funds</b>		(22,655)	(3,312)	(25,967)	(24,354)
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	423,371	10,298	433,669	458,023
<b>Total funds carried forward</b>	<b>10</b>	<b>400,716</b>	<b>6,986</b>	<b>407,702</b>	<b>433,669</b>

**Jubilee Church Wirral Ltd**

**BALANCE SHEET**

**As At 31 March 2024**

	Note	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	6		399,265		404,715
<b>Current assets</b>					
Debtors	7	4,298		4,635	
Cash at bank and in hand		23,869		46,493	
		28,167		51,128	
<b>Liabilities</b>					
Creditors:					
amounts falling due within one year	8	(10,392)		(11,322)	
<b>Net current assets</b>			17,775	39,806	
Creditors:					
amounts falling due after more than one year	9		(9,338)	(10,852)	
<b>Total net assets</b>	12		407,702	433,669	
<b>The funds of the charity:</b>					
Unrestricted funds	10		400,716	423,371	
Restricted funds			6,986	10,298	
			407,702	433,669	

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with the requirements of the ; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 8 to 16 were approved by the Trustees on 20 December 2024 and signed on its behalf by:

Company Number : 07960759

D T Frodsham  
Director



D M Wynn  
Director



## Jubilee Church Wirral Ltd

### NOTES ON FINANCIAL STATEMENTS

**for the year ended 31 March 2024**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

In accordance with the provisions of the SORP FRS102 Update bulletin 1 as published on 2 February 2016, the charity qualifies as a "small charity", it is exempt from the requirement to produce a cash flow statement.

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 11 to the accounts.

##### **Income**

All donations, income from trading activities and interest are recognised on a receivable basis.

##### **Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Freehold property	1% of Cost
Improvements to property	1% of Cost
Furniture, fixtures and equipment	20% reducing balance

All significant assets are reviewed annually for impairment and provision made where considered necessary.

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>2 Income</b>				
Donations and grants	134,167	19,005	153,172	144,346
Charitable activities	17,865	-	17,865	17,625
Interest receivable	614	-	614	443
	<u>152,646</u>	<u>19,005</u>	<u>171,651</u>	<u>162,414</u>
<b>3 Charitable activities</b>				
Salaries and related costs	65,987	16,159	82,146	78,592
Staff training and conferences	2,779	-	2,779	2,065
Staff travel expenses	213	-	213	532
Self employed staff costs	16,747	-	16,747	8,429
Church events	4,561	-	4,561	4,315
Outreach events	381	-	381	754
Worship costs	54	-	54	1,907
Youth work	2,926	-	2,926	3,006
New Day costs	9,015	-	9,015	6,534
Leaflets and publicity	436	-	436	382
Building running costs and repairs	25,060	1,200	26,260	37,620
Telephone	718	-	718	755
IT costs	6,940	-	6,940	6,194
Printing, postage and stationery	745	-	745	2,428
Insurance and licences	2,298	-	2,298	3,142
Subscriptions	1,706	-	1,706	1,745
Donations	3,400	-	3,400	5,570
Sundry expenses	22,290	4,958	27,248	13,760
Bank charges	336	-	336	463
Mortgage interest	1,059	-	1,059	792
Depreciation: fixtures and equipment	1,000	-	1,000	1,250
Depreciation: church buildings	2,042	-	2,042	2,042
Depreciation: property improvements	2,408	-	2,408	2,408
Independent examiner's fees	2,200	-	2,200	2,083
	<u>175,301</u>	<u>22,317</u>	<u>197,618</u>	<u>186,768</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2024**

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>4 Independent examiner's fees</b>				
Independent examination	495	-	495	474
Accountancy	1,252	-	1,252	1,198
Payroll	453	-	453	411
	2,200	-	2,200	2,083
	2,200	-	2,200	2,083
 <b>5 Salaries and wages</b>				
			<b>2024</b>	<b>2023</b>
			No	No
Number of staff employed			4	5
			4	5
Average number of full time equivalent employees			2.7	2.9
			2.7	2.9
Staff costs for the above:				
			£	£
Wages and salaries			77,243	74,257
Employers' national insurance			381	-
Employer's pension contributions			4,522	4,335
			82,146	78,592
			82,146	78,592

There were no employees earning a salary in excess of £60,000 in either year.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2024

6 Tangible fixed assets	Freehold property £	Property improvements £	Furniture fixtures & equipment £	Total £
<b>Cost or valuation</b>				
1 April 2023	204,153	240,766	32,686	477,605
Additions	-	-	-	-
Disposals	-	-	-	-
31 March 2024	<u>204,153</u>	<u>240,766</u>	<u>32,686</u>	<u>477,605</u>
<b>Depreciation</b>				
1 April 2023	22,462	22,741	27,687	72,890
Charge for year	2,042	2,408	1,000	5,450
Disposals	-	-	-	-
31 March 2024	<u>24,504</u>	<u>25,149</u>	<u>28,687</u>	<u>78,340</u>
<b>Net book amount</b>				
31 March 2024	<u>179,649</u>	<u>215,617</u>	<u>3,999</u>	<u>399,265</u>
31 March 2023	<u>181,691</u>	<u>218,025</u>	<u>4,999</u>	<u>404,715</u>
			<b>2024</b>	<b>2023</b>
			£	£
<b>7 Debtors</b>				
Accounts receivable			1,849	1,243
Outstanding Gift Aid claim			1,574	1,343
Other debtors			875	2,049
			<u>4,298</u>	<u>4,635</u>
			<b>2024</b>	<b>2023</b>
			£	£
<b>8 Creditors falling due within one year</b>				
Bank loans			2,640	3,860
Accounts payable			887	621
Sundry creditors and accruals			4,027	3,236
Other creditors			2,838	3,605
			<u>10,392</u>	<u>11,322</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>9 Creditors falling due after one year</b>		
Bank loans	9,338	10,852
	9,338	10,852
	9,338	10,852

The loan from Reliance Bank is repayable in instalments by January 2028, and is secured by a specific charge on the Church buildings, and carries interest at a variable rate of 3% over base.

The instalments fall due as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
In one year or less	2,640	3,860
Between one and two years	2,810	4,140
Between two and five years	6,528	6,712
In five years or more	-	-
	11,978	14,712
	11,978	14,712

<b>10 Funds</b>	<b>Balance</b>				<b>Balance</b>
	<b>at 1 April</b>	<b>Incoming</b>	<b>Outgoing</b>		<b>at 31 March</b>
	<b>2023</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	423,371	152,646	175,301	-	400,716
	423,371	152,646	175,301	-	400,716
<b>Restricted Funds</b>					
CAP Debt Centre	10,298	19,005	22,317	-	6,986
	10,298	19,005	22,317	-	6,986
<b>Total Funds</b>	433,669	171,651	197,618	-	407,702
	433,669	171,651	197,618	-	407,702

**CAP Debt Centre Fund**

This restricted grant received from Wirral Borough Council was held to be used on behalf of Wallasey Churches Together to establish a Wallasey Christians Against Poverty Debt Centre. We have managed this grant and donations and have distributed this leaving a balance of £6,986 at the end of the year which will be allocated to Christians Against Poverty costs in the next financial year. After this they will manage their own funds.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2024

11 Income and expenditure account	2024	2023
	£	£
1 April 2023	433,669	458,023
Deficit for the year	(25,967)	(24,354)
31 March 2024	<u>407,702</u>	<u>433,669</u>

## 12 Analysis of net assets between funds

	Tangible fixed assets £	Net current assets £	Loans £	Total £
<b>Unrestricted Funds</b>				
General Fund	399,265	10,789	(9,338)	400,716
<b>Restricted Funds</b>				
CAP Debt Centre	-	6,986	-	6,986
<b>Total Net Assets</b>	<u>399,265</u>	<u>17,775</u>	<u>(9,338)</u>	<u>407,702</u>

## 13 Related parties

As permitted by the Charity's governing document, during the year, some trustees were employed by the charity. Each of the salaries were set at a commercial rate.

The amounts involved were as follows:

	Gross Salary £	Employers Pension £	Travel Expenses £
D Frodsham	34,944	2,097	306
D Wynn	14,436	866	-

## 14 Capital Commitments

	2024	2023
	£	£
Contracted for but not provided for	Nil	Nil
Authorised but not contracted for	<u>Nil</u>	<u>Nil</u>

**JUBILEE CHURCH WIRRAL LTD**

England & Wales - Charity number 1146197

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# Accounts

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**Jubilee Church Wirral Ltd**

**Unaudited Financial Statements**

**31 March 2023**

**Registered Charity Number : 1146197**

**Company Number : 07960759**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2023**

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2023**

Registered Charity Number : 1146197  
Company Number : 07960759

**TRUSTEES/DIRECTORS**

D T Frodsham  
D M Wynn  
C M Griffiths

**REGISTERED OFFICE**

The Jubilee Centre  
Hosside Road  
Wallasey  
Wirral  
CH45 0LA

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2023**  
**Trustees / Directors Annual Report**

**Structure, governance and management**

Jubilee Church Wirral Ltd is a charitable company (limited by guarantee) governed by Memorandum and Articles of Association which was made on 22<sup>nd</sup> February 2012.

David Frodsham is employed as the Senior Pastor of Jubilee Church Wirral and he is assisted by a group of senior leaders who meet on a regular basis to discuss all aspects of church life. The Trustees/ Directors are part of this group and are as follows:

Danielle Wynn -Chairperson

David Frodsham -Treasurer

Christopher Griffiths – Personnel

The senior team also consists of Richard Robertson, Vernon Martin and Nicola Frodsham who are not trustees/ directors.

**Reference and administration details of the Charity**

Previously known as Jubilee Church Wirral (charity number 1122856). It is now Jubilee Church Wirral Ltd. The new charity number is 1146197 and company number 7960759.

**Method of appointment**

New Trustees must be appointed by a resolution passed by a simple majority at a meeting of the Spiritual Leadership.

**Risk Management**

The trustees have reviewed the major risks facing the Charity and have taken action to ensure that there are procedures and policies in place to address these risks.

**Financial review**

**Reserves Policy** - Reserves of £20,000 are held to cover regular commitments that would be unavoidable if income were to suddenly cease.

**Accounts** -The Summary Income and Expenditure Account, Statement of Financial Activities and Balance Sheet are attached, and prepared under accruals accounting rules.

**Funds held as custodian trustee on behalf of others**

The church holds £10,298 on behalf of “Wallasey Churches Together” to continue paying operating costs for “The CAP Wallasey Debt Centre” from April 2023.

In planning our activities for the year and future years we keep in mind the Charity Commission’s guidance on public benefit.

## Jubilee Church Wirral Ltd

Accounts for the year ending 31 March 2023

### Trustees / Directors Annual Report

#### Public Benefit Statement

##### **Objective 1**

TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We started meeting in the newly refurbished Jubilee Centre on the 21<sup>st</sup> April 2013. This includes family worship and then separate teaching for adults and children. We have been teaching our children in four different age groups from 0-18. We have had people come to speak to the adults on a Sunday from different backgrounds and churches. Jubilee Church Wirral are keen to build partnerships with other churches throughout the UK and have ongoing relationships with several in order to advance the Christian faith.

During this year we continued to employ a part time youth and children's director who over sees all our work with children and young people including safeguarding. We also continue to employ a communications and pastoral leader part time. In addition, we have part time contractors who assist with finance, administration, building management and website/social media development.

We continued to offer leadership training, which was open to all who attended the church with a focus on development of leadership skills in any context. Throughout the year the senior pastor, Dave Frodsham, held a drop in for men at a local coffee shop to offer pastoral support. We have also offered an opportunity for further pastoral support at occasional mend breakfast meetings. Our weekly life groups provide opportunities to growth in the Christian faith.

In addition to this every August we offer the opportunity for teenagers to attend a Christian camp called 'Newday' in Norfolk. This is open to all teenagers of the Christian faith, alternative faiths or none. Also, every October Jubilee Church Wirral holds an event called the 'Light Party' for primary school children in order to share the Christian faith with the local community.

##### **Objective 2**

TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We are continually looking for opportunities to serve the community around us and other connections that we have both locally, nationally and internationally. Our Good Neighbour Project that we began during covid continues by providing food parcels to those in need. We continued with a weekly coffee afternoon for anyone in the community to drop in and receive a free drink and cake. These afternoons are very beneficial for building friendships and as a warm space to attend during the energy crisis.

Having received council funding, we began a Wallasey CAP (Christians Against Poverty) Centre to assist those in debt. A joint management committee was set up to oversee the project. The committee is made up of various local church leaders in Wallasey, with Jubilee Church Wirral acting as the lead church. Within this role we are responsible for the budgeting of the project and paying the staff. We employed a debt centre manager and life skills manager during this year. From April 2023 we are planning to extend the provision.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2023**  
**Trustees / Directors Annual Report**

**Objective 2 (continued)**

As part of serving the community in line with this objective we held a free Jubilee Garden Party in June 2022 to celebrate the Queens reign, which was open to the community to attend. We offered free food and drink at this event.

Furthermore, to relieve financial hardship in the local community we provided several food hampers in December 2022 to those in need in the community. We worked closely with health visitors and other charities to identify the recipients.

**Objective 3**

TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

As a church we are continuing to look to serve the community where we are located and build good relationships with other churches, charities and groups.

As part of the service that CAP Wallasey provides to assist families and individuals with debt counselling, we offered the 'Life Skills' courses to those in the community to assist with budgeting, cooking, healthy meal planning, etc. during the year.

We provided a number of additional educational activities throughout the year to complement the Life Skills courses. To support those with additional needs in the community we held a 'Sing Along' evening once per month, which was open to individuals with additional needs and their carers. In April 2022 our local primary school attended Jubilee Church for an education morning to learn about the Christian faith. We had about 60 children and their teachers engage in interactive and informative sessions about easter.

Furthermore, in May 2022 we began a weekly mums and tots group to serve those looking after small children in the community. This group was open to parents, grandparents, extended family members, foster carers or child minders.

In addition to this, in October 2022 we held 'Safeguarding Sunday' to educate and raise awareness of the importance of safeguarding practices within the church and community and we continued to develop our safeguarding policy to include adults at risk. Finally, to celebrate differences in cultures we held 'International Day' which included a luncheon of international foods.

Signed on behalf of the Trustees / Directors



**D. Frodsham**

**December 2023**

**Jubilee Church Wirral Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2023**

We are required under law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

## Independent Examiner's Report

### to the members of Jubilee Church Wirral Ltd

I report to the trustees of Jubilee Church Wirral Ltd on the accounts for the year ended 31 March 2023 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of

Recommended Practice for accounting and reporting by charities applicable to the charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

19 December 2023  
Moreton, Wirral

**Jubilee Church Wirral Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 March 2023**

	Note	2023 £	2022 £
Income		161,971	141,962
Interest and investment income		443	7
Total income		<u>162,414</u>	<u>141,969</u>
Expenditure		(180,276)	(91,444)
Interest payable		(792)	(821)
Depreciation		<u>(5,700)</u>	<u>(5,510)</u>
Total expenditure		<u>(186,768)</u>	<u>(97,775)</u>
<b>Net (expenditure)/income for the year</b>	<b>11</b>	<u><u>(24,354)</u></u>	<u><u>44,194</u></u>

Movements in reserves are shown in note 10.

All of the charity's activities were acquired from incorporation.

There are no recognised gains and losses in the year ended 31 March 2023 or the year ended 31 March 2022 other than the surplus for the year.

The summary income and expenditure account is derived from the statement of financial activities on page 8 which together with the notes to the accounts on pages 10 to 15, provides full information on the movement during the year on all the funds.

## Jubilee Church Wirral Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and grants		103,518	40,828	144,346	127,534
Charitable activities		17,625	-	17,625	14,428
Investments		443	-	443	7
<b>Total income</b>	<b>2</b>	<b>121,586</b>	<b>40,828</b>	<b>162,414</b>	<b>141,969</b>
<b>Expenditure on:</b>					
Charitable activities	3	156,238	30,530	186,768	97,775
<b>Total expenditure</b>		<b>156,238</b>	<b>30,530</b>	<b>186,768</b>	<b>97,775</b>
<b>Net (expenditure)/income</b>		(34,652)	10,298	(24,354)	44,194
<b>Transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net movement in funds</b>		<b>(34,652)</b>	<b>10,298</b>	<b>(24,354)</b>	<b>44,194</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	10	458,023	-	458,023	413,829
<b>Total funds carried forward</b>	<b>10</b>	<b>423,371</b>	<b>10,298</b>	<b>433,669</b>	<b>458,023</b>

**Jubilee Church Wirral Ltd**

**BALANCE SHEET**

As At 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets</b>				
Tangible assets	6		404,715	408,404
<b>Current assets</b>				
Debtors	7	4,635		8,135
Cash at bank and in hand		46,493		104,835
		51,128		112,970
<b>Liabilities</b>				
Creditors:				
amounts falling due within one year	8	(11,322)		(48,671)
<b>Net current assets</b>			39,806	64,299
Creditors:				
amounts falling due after more than one year	9		(10,852)	(14,680)
<b>Total net assets</b>	12		433,669	458,023
<b>The funds of the charity:</b>				
Unrestricted funds	10		423,371	458,023
Restricted funds			10,298	-
			433,669	458,023

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

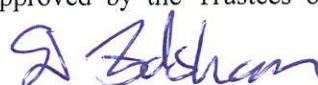
For the year ended 31 March 2023 the company was entitled to exemption under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

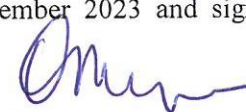
The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with the requirements of the ; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 7 to 15 were approved by the Trustees on 15 December 2023 and signed on its behalf by:



D T Frodsham  
Director



D M Wynn  
Director

Company Number : 07960759

## Jubilee Church Wirral Ltd

### NOTES ON FINANCIAL STATEMENTS

**for the year ended 31 March 2023**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

In accordance with the provisions of the SORP FRS102 Update bulletin 1 as published on 2 February 2016, the charity qualifies as a "small charity", it is exempt from the requirement to produce a cash flow statement.

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 11 to the accounts.

##### **Income**

All donations, income from trading activities and interest are recognised on a receivable basis.

##### **Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Freehold property	1% of Cost
Improvements to property	1% of Cost
Furniture, fixtures and equipment	20% reducing balance

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>2 Income</b>				
Donations and grants	103,518	40,828	144,346	127,534
Charitable activities	17,625	-	17,625	14,428
Interest receivable	443	-	443	7
	<u>121,586</u>	<u>40,828</u>	<u>162,414</u>	<u>141,969</u>
<b>3 Charitable activities</b>				
Salaries and related costs	60,260	18,332	78,592	56,533
Staff training and conferences	2,065	-	2,065	1,509
Staff travel expenses	353	179	532	139
Self employed staff costs	8,429	-	8,429	1,951
Church events	4,315	-	4,315	1,765
Outreach events	754	-	754	-
Worship costs	1,907	-	1,907	51
Youth work	3,006	-	3,006	2,064
New Day costs	6,534	-	6,534	4,797
Leaflets and publicity	302	80	382	281
Building running costs and repairs	36,420	1,200	37,620	8,521
Telephone	755	-	755	690
IT costs	5,544	650	6,194	4,019
Printing, postage and stationery	2,107	321	2,428	472
Insurance and licences	3,142	-	3,142	2,677
Subscriptions	1,745	-	1,745	998
Donations	5,570	-	5,570	1,200
Sundry expenses	3,992	9,768	13,760	1,349
Bank charges	463	-	463	398
Mortgage interest	792	-	792	821
Depreciation: fixtures and equipment	1,250	-	1,250	1,060
Depreciation: church buildings	2,042	-	2,042	2,042
Depreciation: property improvements	2,408	-	2,408	2,408
Independent examiner's fees	2,083	-	2,083	2,030
	<u>156,238</u>	<u>30,530</u>	<u>186,768</u>	<u>97,775</u>

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>4 Independent examiner's fees</b>				
Independent examination	474	-	474	447
Accountancy	1,198	-	1,198	1,131
Payroll	411	-	411	452
	<u>2,083</u>	<u>-</u>	<u>2,083</u>	<u>2,030</u>

**5 Salaries and wages**

	2023 No	2022 No
Number of staff employed	5	3
Average number of full time equivalent employees	<u>3</u>	<u>2</u>
Staff costs for the above:		
	£	£
Wages and salaries	74,257	53,333
Employers' national insurance	-	-
Employer's pension contributions	4,335	3,200
	<u>78,592</u>	<u>56,533</u>

There were no employees earning a salary in excess of £60,000 in either year.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

6 Tangible fixed assets	Freehold property £	Property improvements £	Furniture fixtures & equipment £	Total £
<b>Cost or valuation</b>				
1 April 2022	204,153	240,766	30,675	475,594
Additions	-	-	2,011	2,011
Disposals	-	-	-	-
31 March 2023	<u>204,153</u>	<u>240,766</u>	<u>32,686</u>	<u>477,605</u>
<b>Depreciation</b>				
1 April 2022	20,420	20,333	26,437	67,190
Charge for year	2,042	2,408	1,250	5,700
Disposals	-	-	-	-
31 March 2023	<u>22,462</u>	<u>22,741</u>	<u>27,687</u>	<u>72,890</u>
<b>Net book amount</b>				
31 March 2023	<u>181,691</u>	<u>218,025</u>	<u>4,999</u>	<u>404,715</u>
31 March 2022	<u>183,733</u>	<u>220,433</u>	<u>4,238</u>	<u>408,404</u>
<b>7 Debtors</b>			<b>2023</b>	<b>2022</b>
			£	£
Accounts receivable			1,243	3,052
Outstanding Gift Aid claim			1,343	5,083
Other debtors			2,049	-
			<u>4,635</u>	<u>8,135</u>
<b>8 Creditors falling due within one year</b>			<b>2023</b>	<b>2022</b>
			£	£
Bank loans			3,860	4,040
Accounts payable			621	528
Sundry creditors and accruals			3,236	1,787
Other creditors			3,605	42,316
			<u>11,322</u>	<u>48,671</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2023**

	2023	2022
	£	£
<b>9 Creditors falling due after one year</b>		
Bank loans	10,852	14,680
	10,852	14,680
	10,852	14,680

The loan from Reliance Bank is repayable in instalments by January 2028, and is secured by a specific charge on the Church buildings, and carries interest at a variable rate of 3% over base.

The instalments fall due as follows:

	2023	2022
	£	£
In one year or less	3,860	4,040
Between one and two years	4,140	4,430
Between two and five years	6,712	10,250
In five years or more	-	-
	14,712	18,720
	14,712	18,720

<b>10 Funds</b>	<b>Balance</b>				<b>Balance</b>
	<b>at 1 April</b>	<b>Incoming</b>	<b>Outgoing</b>		<b>at 31 March</b>
	<b>2022</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>	<b>2023</b>
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	458,023	121,586	156,238	-	423,371
	458,023	121,586	156,238	-	423,371
<b>Restricted Funds</b>					
CAP Debt Centre	-	40,828	30,530	-	10,298
	-	40,828	30,530	-	10,298
<b>Total Funds</b>	458,023	162,414	186,768	-	433,669
	458,023	162,414	186,768	-	433,669

**CAP Debt Centre Fund**

This restricted grant received from Wirral Borough Council was held to be used on behalf of Wallasey Churches Together to establish a Wallasey Christians Against Poverty Debt Centre. We have managed this grant and donations and have distributed £30,530 of this over the year. The remaining balance will be allocated to Christians Against Poverty costs in the next financial year. After this they will manage their own funds.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2023

<b>11 Income and expenditure account</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
1 April 2022	458,023	413,829
Deficit for the year	(24,354)	44,194
31 March 2023	<u>433,669</u>	<u>458,023</u>

**12 Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Loans</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	404,715	29,508	(10,852)	423,371
<b>Restricted Funds</b>				
CAP Debt Centre	-	10,298	-	10,298
<b>Total Net Assets</b>	<u>404,715</u>	<u>39,806</u>	<u>(10,852)</u>	<u>433,669</u>

**13 Related parties**

As permitted by the Charity's governing document, during the year, some trustees were employed by the charity. Each of the salaries were set at a commercial rate.

The amounts involved were as follows:

	<b>Gross Salary</b>	<b>Employers Pension</b>	<b>Travel Expenses</b>
	<b>£</b>	<b>£</b>	<b>£</b>
D Frodsham	33,278	1,997	411
D Wynn	12,569	754	-

**14 Capital Commitments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Contracted for but not provided for	Nil	Nil
Authorised but not contracted for	<u>Nil</u>	<u>Nil</u>

**JUBILEE CHURCH WIRRAL LTD**

England & Wales - Charity number 1146197

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# Accounts

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**Jubilee Church Wirral Ltd**

**Unaudited Financial Statements**

**31 March 2022**

**Registered Charity Number : 1146197**

**Company Number : 07960759**

**HAILWOOD & CO  
CHARTERED ACCOUNTANTS**

**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2022**

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2022**

Registered Charity Number : 1146197  
Company Number : 07960759

**TRUSTEES/DIRECTORS**

D T Frodsham  
D M Wynn  
C M Griffiths

**REGISTERED OFFICE**

The Jubilee Centre  
Hosside Road  
Wallasey  
Wirral  
CH45 0LA

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2022**  
**Trustees / Directors Annual Report**

**Structure, governance and management**

Jubilee Church Wirral Ltd is a charitable company (limited by guarantee) governed by Memorandum and Articles of Association which was made on 22<sup>nd</sup> February 2012.

David Frodsham is employed as the Senior Pastor of Jubilee Church Wirral and he is assisted by a group of senior leaders who meet on a regular basis to discuss all aspects of church life. The Trustees/ Directors are part of this group and are as follows:

Danielle Wynn -Chairperson

David Frodsham -Treasurer

Christopher Griffiths – Personnel

The senior team also consists of Richard Robertson, Vernon Martin and Nicola Frodsham who are not trustees/ directors.

**Reference and administration details of the Charity**

Previously known as Jubilee Church Wirral (charity number 1122856). It is now Jubilee Church Wirral Ltd. The new charity number is 1146197 and company number 7960759.

**Method of appointment**

New Trustees must be appointed by a resolution passed by a simple majority at a meeting of the Spiritual Leadership.

**Risk Management**

The trustees have reviewed the major risks facing the Charity and have taken action to ensure that there are procedures and policies in place to address these risks.

**Financial review**

**Reserves Policy** - Reserves of £20,000 are held to cover regular commitments that would be unavoidable if income were to suddenly cease.

**Accounts** -The Summary Income and Expenditure Account, Statement of Financial Activities and Balance Sheet are attached, and prepared under accruals accounting rules.

**Funds held as custodian trustee on behalf of others**

The church holds £40,560 on behalf of “Wallasey Churches Together” to set up and run “The CAP Wallasey debt centre” from April 2022.

In planning our activities for the year and future years we keep in mind the Charity Commission’s guidance on public benefit.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2022**  
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**Public Benefit Statement**

**Objective 1**

TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We started meeting in the newly refurbished Jubilee Centre on the 21<sup>st</sup> April 2013. This includes family worship and then separate teaching for adults and children. We have been teaching our children in four different age groups from 0-18. We have had people come to speak to the adults on a Sunday from different backgrounds and churches. During COVID restrictions we focused on two children's groups – primary aged and secondary aged running then on alternate weeks. We have subsequently been able to run are under 4 years old group.

From Easter Sunday April 4<sup>th</sup> 2021 we were able to run in person Sunday meetings again, further to closure due to the pandemic. Initially these meetings were limited to about a third of our capacity to ensure good social distancing and also recording who attended. From the end of July 2021 more restrictions were lifted and we began to increase our Sunday numbers again. It took about another 9 months to have Sundays running closer to what they were pre pandemic.

We continue to employ a part time youth and children's director who oversees all our work with children and young people including safeguarding. We also have additional part- time contracted staff who assist with administration and communication. We have made one of these staff a part time employee with further responsibilities for pastoral care and he has been attending training once a month over this period to equip him for the new responsibilities.

We also did some training on Leadership, which was open to all who attend the church with a focus on development of leadership skills in any context.

**Objective 2**

TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We are continually looking for opportunities to serve the community around us and other connections that we have both locally, nationally and internationally. During Lockdown we began our "Good Neighbour" initiative which offered helpline support and assistance with shopping and collection of medicines during periods of mandatory isolation.

Coming out of lock down we continued this project by being a collection centre for free COVID 19 lateral flow tests and also as Mobile Test Centre from Sept 2021 to the end of the year. The council used our small hall area free of charge to offer free testing and immediate results for COVID-19.

We also started a new weekly coffee afternoon for anyone in the community to drop in and get a free drink and cake and to build friendships. We offered some support to those attending.

During January 2021 we applied for funding to open (with other churches in Wallasey) a CAP debt centre and we received the grant at the end of March 2021.

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2021**  
**Trustees / Directors Annual Report**

**Objective 3**

TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

From Nov 2021 to April 2022, we also hosted an organisation called Wirral Change twice a week to support Asylum seekers. A local hotel was being used to house 30 plus young Asian men and in partnership with Wirral Change we offered some support to them by using our small hall as a venue to access support for their asylum claims, English language classes, games afternoons and a warm welcome during the colder months.

We collected and made a donation to Christcentral churches who were supporting churches in Ukraine after the Russian invasion.

As a church we are continuing to look to serve the community where we are located and build good relationships with other churches, charities and groups.

Signed on behalf of the Trustees / Directors



**D. Frodsham**

**4 October 2022**

**Jubilee Church Wirral Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2022**

We are required under law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

**Independent Examiner's Report**  
**to the members of Jubilee Church Wirral Ltd**

I report to the trustees of Jubilee Church Wirral Ltd on the accounts for the year ended 31 March 2022 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

**Respective responsibilities of the trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of

Recommended Practice for accounting and reporting by charities applicable to the charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

4 October 2022  
Moreton, Wirral

**Jubilee Church Wirral Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 March 2022**

	Note	2022 £	2021 £
Income		141,962	81,881
Interest and investment income		7	10
Total income		<u>141,969</u>	<u>81,891</u>
Expenditure		(91,444)	(82,735)
Interest payable		(821)	(1,246)
Depreciation		<u>(5,510)</u>	<u>(6,105)</u>
Total expenditure		<u>(97,775)</u>	<u>(90,086)</u>
<b>Net income/(expenditure) for the year</b>	<b>11</b>	<u><u>44,194</u></u>	<u><u>(8,195)</u></u>

Movements in reserves are shown in note 10.

All of the charity's activities were acquired from incorporation.

There are no recognised gains and losses in the year ended 31 March 2022 or the year ended 31 March 2021 other than the surplus for the year.

The summary income and expenditure account is derived from the statement of financial activities on page 8 which together with the notes to the accounts on pages 10 to 15, provides full information on the movement during the year on all the funds.

## Jubilee Church Wirral Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and grants		127,534	-	127,534	79,889
Charitable activities		14,428	-	14,428	1,992
Investments		7	-	7	10
<b>Total income</b>	<b>2</b>	<b>141,969</b>	<b>-</b>	<b>141,969</b>	<b>81,891</b>
<b>Expenditure on:</b>					
Charitable activities	<b>3</b>	97,775	-	97,775	90,086
<b>Total expenditure</b>		<b>97,775</b>	<b>-</b>	<b>97,775</b>	<b>90,086</b>
<b>Net income/(expenditure)</b>		44,194	-	44,194	(8,195)
<b>Transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net movement in funds</b>		44,194	-	44,194	(8,195)
<b>Reconciliation of funds:</b>					
Total funds brought forward	<b>10</b>	413,829	-	413,829	422,024
<b>Total funds carried forward</b>	<b>10</b>	<b>458,023</b>	<b>-</b>	<b>458,023</b>	<b>413,829</b>

**Jubilee Church Wirral Ltd**

**BALANCE SHEET**

**As At 31 March 2022**

	Note	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	6		408,404		413,914
<b>Current assets</b>					
Debtors	7	8,135		1,113	
Cash at bank and in hand		104,835		24,341	
		112,970		25,454	
<b>Liabilities</b>					
Creditors:					
amounts falling due within one year	8	(48,671)		(6,776)	
<b>Net current assets</b>			64,299		18,678
Creditors:					
amounts falling due after more than one year	9		(14,680)		(18,763)
<b>Total net assets</b>	<b>12</b>		458,023		413,829
<b>The funds of the charity:</b>					
Unrestricted funds	10		458,023		413,829
Restricted funds			-		-
			458,023		413,829

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.


The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with the requirements of the ; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 7 to 15 were approved by the Trustees on 4 October 2022 and signed on its behalf by:



D T Frodsham  
Director



D M Wynn  
Director

Company Number : 07960759

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

**1 Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

In accordance with the provisions of the SORP FRS102 Update bulletin 1 as published on 2 February 2016, the charity qualifies as a "small charity", it is exempt from the requirement to produce a cash flow statement.

**Company Status**

The charity is a company limited by guarantee. The company has no share capital.

**Fund accounting**

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 11 to the accounts.

**Income**

All donations, income from trading activities and interest are recognised on a receivable basis.

**Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities.

**Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Freehold property	1% of Cost
Improvements to property	1% of Cost
Furniture, fixtures and equipment	20% reducing balance

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>2 Income</b>				
Donations and grants	127,534	-	127,534	79,889
Charitable activities	14,428	-	14,428	1,992
Interest receivable	7	-	7	10
	<u>141,969</u>	<u>-</u>	<u>141,969</u>	<u>81,891</u>
<b>3 Charitable activities</b>				
Salaries and related costs	56,533	-	56,533	45,297
Staff training and conferences	1,509	-	1,509	996
Staff travel expenses	139	-	139	62
Self employed staff costs	1,951	-	1,951	9,160
Church events	1,765	-	1,765	56
Outreach events	-	-	-	352
Worship costs	51	-	51	32
Youth work	2,064	-	2,064	1,205
New Day costs	4,797	-	4,797	2,260
Leaflets and publicity	281	-	281	-
Building running costs and repairs	8,521	-	8,521	8,315
Telephone	690	-	690	655
IT costs	4,019	-	4,019	1,528
Printing, postage and stationery	472	-	472	69
Insurance and licences	2,677	-	2,677	1,807
Subscriptions	998	-	998	994
Donations	1,200	-	1,200	7,753
Sundry expenses	1,349	-	1,349	348
Bank charges	398	-	398	391
Mortgage interest	821	-	821	969
Depreciation: fixtures and equipment	1,060	-	1,060	1,324
Depreciation: church buildings	2,042	-	2,042	2,042
Depreciation: property improvements	2,408	-	2,408	2,408
Bookshop costs	-	-	-	45
Independent examiner's fees	2,030	-	2,030	2,018
	<u>97,775</u>	<u>-</u>	<u>97,775</u>	<u>90,086</u>

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>4 Independent examiner's fees</b>				
Independent examination	447	-	447	430
Accountancy	1,131	-	1,131	1,089
Payroll	452	-	452	499
	<u>2,030</u>	<u>-</u>	<u>2,030</u>	<u>2,018</u>
<b>5 Salaries and wages</b>			<b>2022</b>	<b>2021</b>
			<b>No</b>	<b>No</b>
Number of staff employed			3	2
			<u>3</u>	<u>2</u>
Average number of full time equivalent employees			2.00	1.40
			<u>2.00</u>	<u>1.40</u>
Staff costs for the above:				
			<b>£</b>	<b>£</b>
Wages and salaries			53,333	42,733
Employers' national insurance			-	-
Employer's pension contributions			3,200	2,564
			<u>56,533</u>	<u>45,297</u>
			<u>56,533</u>	<u>45,297</u>

There were no employees earning a salary in excess of £60,000 in either year.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2022

**6 Tangible fixed assets**

	Freehold property £	Property improvements £	Furniture fixtures & equipment £	Total £
<b>Cost or valuation</b>				
1 April 2021	204,153	240,766	30,675	475,594
Additions	-	-	-	-
Disposals	-	-	-	-
31 March 2022	<u>204,153</u>	<u>240,766</u>	<u>30,675</u>	<u>475,594</u>
<b>Depreciation</b>				
1 April 2021	18,378	17,925	25,377	61,680
Charge for year	2,042	2,408	1,060	5,510
Disposals	-	-	-	-
31 March 2022	<u>20,420</u>	<u>20,333</u>	<u>26,437</u>	<u>67,190</u>
<b>Net book amount</b>				
31 March 2022	<u>183,733</u>	<u>220,433</u>	<u>4,238</u>	<u>408,404</u>
31 March 2021	<u>185,775</u>	<u>222,841</u>	<u>5,298</u>	<u>413,914</u>

**7 Debtors**

	2022 £	2021 £
Accounts receivable	3,052	-
Outstanding Gift Aid claim	5,083	1,113
	<u>8,135</u>	<u>1,113</u>

**8 Creditors falling due within one year**

	2022 £	2021 £
Bank loans	4,040	3,936
Accounts payable	528	481
Sundry creditors and accruals	1,787	1,798
Other creditors	42,316	561
	<u>48,671</u>	<u>6,776</u>

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

	2022	2021
	£	£
<b>9 Creditors falling due after one year</b>		
Bank loans	14,680	18,763
	14,680	18,763
	14,680	18,763

The loan from Reliance Bank is repayable in instalments by January 2028, and is secured by a specific charge on the Church buildings, and carries interest at a variable rate of 3% over base.

The instalments fall due as follows:

	2022	2021
	£	£
In one year or less	4,040	3,936
Between one and two years	4,430	4,230
Between two and five years	10,250	14,533
In five years or more	-	-
	18,720	22,699
	18,720	22,699

<b>10 Funds</b>	<b>Balance</b>				<b>Balance</b>
	<b>at 1 April</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Transfers</b>	<b>at 31 March</b>
	<b>2021</b>	<b>resources</b>	<b>resources</b>	<b>2022</b>	<b>2022</b>
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	413,829	141,969	97,775	-	458,023
Building Fund	-	-	-	-	-
	413,829	141,969	97,775	-	458,023
	413,829	141,969	97,775	-	458,023
<b>Total Funds</b>	413,829	141,969	97,775	-	458,023

**Building Fund**

The charity, and its unincorporated predecessor, set aside funds to acquire and refurbish its own church buildings. Buildings were indeed purchased during 2013, and the refurbishment contract was completed in 2014. All the funds have been spent.

The building fund is not used at present but may be used in future.

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2022**

<b>11 Income and expenditure account</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
1 April 2021	413,829	422,024
Surplus for the year	44,194	(8,195)
31 March 2022	<u>458,023</u>	<u>413,829</u>

**12 Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Loans</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	408,404	64,299	(14,680)	458,023
Building Fund	-	-	-	-
	<u>408,404</u>	<u>64,299</u>	<u>(14,680)</u>	<u>458,023</u>
<b>Total Net Assets</b>	<u>408,404</u>	<u>64,299</u>	<u>(14,680)</u>	<u>458,023</u>

**13 Related parties**

As permitted by the Charity's governing document, during the year, D Frodsham received £34,000 (2021 £31,733) from the charity for church leader duties. The charity also made employer's pension contributions for D Frodsham totalling £2,040 (2021 £1,904) for the year.

D Frodsham was reimbursed for travel expenses during the year amounting to £18 (2021 £62).

<b>14 Capital Commitments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Contracted for but not provided for	Nil	Nil
Authorised but not contracted for	<u>Nil</u>	<u>Nil</u>

**JUBILEE CHURCH WIRRAL LTD**

England & Wales - Charity number 1146197

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# Accounts

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**

**31 March 2021**

**Registered Charity Number : 1146197**  
**Company Number : 07960759**

**HAILWOOD & CO**  
**CHARTERED ACCOUNTANTS**

**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2021**

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**Jubilee Church Wirral Ltd**  
**Unaudited Financial Statements**  
**for the year ended 31 March 2021**

Registered Charity Number : 1146197  
Company Number : 07960759

**TRUSTEES/DIRECTORS**

D T Frodsham	
D M Wynn	Appointed 23/06/2020
C M Griffiths	Appointed 15/09/2020
G R Hill	Appointed 15/09/2020 Resigned 13/07/2021
A Seager	Resigned 31/08/2020
G Prince	Resigned 15/01/2021

**REGISTERED OFFICE**

The Jubilee Centre  
Hosside Road  
Wallasey  
Wirral  
CH45 0LA

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2021**  
**Trustees / Directors Annual Report**

**Structure, governance and management**

Jubilee Church Wirral Ltd is a charitable company (limited by guarantee) governed by Memorandum and Articles of Association which was made on 22<sup>nd</sup> February 2012.

David Frodsham is employed as the Lead Pastor of Jubilee Church Wirral and he is assisted by a group of senior leaders who meet on a regular basis to discuss all aspects of church life. The Trustees/ Directors are part of this group and are as follows:

Danielle Wynn (appointed 23/6/2020 and Chair from 15/9/2020)

David Frodsham

Christopher Griffiths (appointed 15/09/2020)

Andy Seager (resigned 31/08/2020)

Geoffrey Prince (resigned 15/01/2021)

Graham Hill (Appointed 15/09/2020 Resigned 13/07/2021)

The senior team also consists of Richard Robertson, Vernon Martin and Nicola Frodsham who are not trustees/ directors.

**Reference and administration details of the Charity**

Previously known as Jubilee Church Wirral (charity number 1122856). It is now Jubilee Church Wirral Ltd. The new charity number is 1146197 and company number 7960759.

**Method of appointment**

New Trustees must be appointed by a resolution passed by a simple majority at a meeting of the Spiritual Leadership.

**Risk Management**

The trustees have reviewed the major risks facing the Charity and have taken action to ensure that there are procedures and policies in place to address these risks.

**Financial review**

**Reserves Policy** - Reserves of £20,000 are held to cover regular commitments that would be unavoidable if income were to suddenly cease.

**Accounts** -The Summary Income and Expenditure Account, Statement of Financial Activities and Balance Sheet are attached, and prepared under accruals accounting rules.

**Furlough** – David Frodsham and Danielle Wynn were put on a part time furlough during the third lockdown from 1/2/21- 31/3/21 reducing their hours by 25%

**Jubilee Church Wirral Ltd**  
**Accounts for the year ending 31 March 2021**  
**Trustees / Directors Annual Report**

**Funds held as custodian trustee on behalf of others**

The church holds no funds on behalf of any other organisation or individual.

In planning our activities for the year and future years we keep in mind the Charity Commission's guidance on public benefit.

**Public Benefit Statement**

**Objective 1**

TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We started meeting in the newly refurbished Jubilee Centre on the 21<sup>st</sup> April 2013. This includes family worship and then separate teaching for adults and children. We can now teach our children in four different age groups from 0-18. We have had people come to speak to the adults on a Sunday from different backgrounds and churches.

The financial year mirrors quite closely the UK lockdown to restrict the spread of COVID-19 through communities and so for much of this year we have not been meeting at the Jubilee Centre. From the 29 March 2020 until 16 August 2020, we had all our meetings online and the Jubilee Centre was completely closed. Once permitted, we started meeting again but with limited numbers to maintain social distancing. We began to live stream our Sunday meetings and had encouraging feedback from those who were not able to join us in the building. We also used our small hall for socially distanced children's work and youth work on alternate weeks but with very limited numbers. Throughout the start of 2021 until the Easter weekend on the 4th April 2021 we went back to prerecorded meetings released online because of increasing COVID cases, hospitalisations and deaths across the UK.

We continue to employ a part time Youth and Children's Director (Danielle Wynn) who oversees all our work with children and young people including safeguarding. She has also come on to the board of Trustees this year but is not paid for that work. This year has been very challenging but she has maintained an online program mostly, with regular a video conferencing with the youth group, which included social activities and teaching. We also have additional part- time contracted staff who assist with administration and communication.

**Objective 2**

TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We are continually looking for opportunities to serve the community around us and other connections that we have both locally, nationally and internationally. During Lockdown we launched our "Good Neighbour" initiative.

**Jubilee Church Wirral Ltd****Accounts for the year ending 31 March 2021****Trustees / Directors Annual Report**

We set up and promoted a helpline that people could call if they needed help to get shopping and medicines and organised a group of volunteers from the church community who would do the shopping and deliver to households. We provided the shopping for free and only asked that donations were made to the church and not to the person delivering. The telephone helpline also provided an opportunity for those who were on their own to have someone to talk to and we carried on making regular phone calls to a number of people throughout the year.

We continued to support the two asylum seeking families with food parcels and helped one of them move house also providing tools and support for decorating and carpeting. We also helped another family who had lost their income due to lockdown pressures.

In Autumn of 2020 until Christmas 2020 with the help of a grant we provided a hot 'meals on wheels' service to about 10 vulnerable individuals and some families and we distributed 25 hampers for families in need, referred from other agencies.

**Objective 3**

TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

We collected and made a donation to Christcentral churches who were supporting churches across the developing nations with their feeding and COVID hygiene programmes. We continued to support a family for a few months who returned from missionary work in Zambia after the school they were working with was also locked down due to COVID-19.

It has been a challenging and difficult year due to the lockdown which has meant we lost a good deal of income from not being able to hire out the Centre to other groups. Also, without having church meetings in person we weren't able to have a weekly offering, although many people switched to making donations online. However, during this time, we received a specific donation towards building a corridor to our toilets from the main hall. We were also able to redecorate the smaller hall which now means that this is a separate room and is in a much better condition. There has been increased interest in the hire of this room.

As a church we are continuing to look to serve the community where we are located and build good relationships with other churches, charities and groups.

Signed on behalf of the Trustees / Directors



**D T Frodsham**

**December 2021**

**Jubilee Church Wirral Ltd****STATEMENT OF TRUSTEES' RESPONSIBILITIES****for the year ended 31 March 2021**

We are required under law to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements we are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

We are also responsible for:

- keeping proper accounting records;
- safeguarding the organisation's assets;
- taking reasonable steps for the prevention and detection of fraud.

On behalf of the Trustees

## Independent Examiner's Report

### to the members of Jubilee Church Wirral Ltd

I report to the trustees of Jubilee Church Wirral Ltd on the accounts for the year ended 31 March 2021 which comprise of the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes.

#### Respective responsibilities of the trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:


- accounting records have not been kept in respect of the company as required by section 386 of the Companies Act 2006; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of

Recommended Practice for accounting and reporting by charities applicable to the charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Adam French B.Eng FCA  
Hailwood & Co.  
Chartered Accountants  
Registered Auditors

 December 2021  
Moreton, Wirral

**Jubilee Church Wirral Ltd**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 March 2021**

	Note	2021	2020
		£	£
Income		81,881	118,719
Interest and investment income		10	44
Total income		<u>81,891</u>	<u>118,763</u>
Expenditure		(83,343)	(117,721)
Interest payable		(969)	(1,246)
Depreciation		<u>(5,774)</u>	<u>(6,105)</u>
Total expenditure		<u>(90,086)</u>	<u>(125,072)</u>
<b>Net expenditure for the year</b>	<b>11</b>	<u><u>(8,195)</u></u>	<u><u>(6,309)</u></u>

Movements in reserves are shown in note 10.

All of the charity's activities were acquired from incorporation.

There are no recognised gains and losses in the year ended 31 March 2021 or the year ended 31 March 2020 other than the surplus for the year.

The summary income and expenditure account is derived from the statement of financial activities on page 8 which together with the notes to the accounts on pages 10 to 15, provides full information on the movement during the year on all the funds.

## Jubilee Church Wirral Ltd

## STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

	Note	Unrestricted Funds £	Designated Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Donations and grants		79,889	-	79,889	104,734
Charitable activities		1,992	-	1,992	13,985
Investments		10	-	10	44
<b>Total income</b>	<b>2</b>	<b>81,891</b>	<b>-</b>	<b>81,891</b>	<b>118,763</b>
<b>Expenditure on:</b>					
Charitable activities	<b>3</b>	90,086	-	90,086	125,072
<b>Total expenditure</b>		<b>90,086</b>	<b>-</b>	<b>90,086</b>	<b>125,072</b>
<b>Net expenditure</b>		<b>(8,195)</b>	<b>-</b>	<b>(8,195)</b>	<b>(6,309)</b>
<b>Transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net movement in funds</b>		<b>(8,195)</b>	<b>-</b>	<b>(8,195)</b>	<b>(6,309)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	<b>10</b>	422,024	-	422,024	428,333
<b>Total funds carried forward</b>	<b>10</b>	<b>413,829</b>	<b>-</b>	<b>413,829</b>	<b>422,024</b>

**Jubilee Church Wirral Ltd**

**BALANCE SHEET**

**As At 31 March 2021**

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	6		413,914		419,688
<b>Current assets</b>					
Debtors	7	1,113		1,430	
Cash at bank and in hand		24,341		31,893	
		25,454		33,323	
<b>Liabilities</b>					
Creditors:					
amounts falling due within one year	8	(6,776)		(8,177)	
<b>Net current assets</b>			18,678	25,146	
Creditors:					
amounts falling due after more than one year	9		(18,763)	(22,810)	
<b>Total net assets</b>	12		413,829	422,024	
<b>The funds of the charity:</b>					
Unrestricted funds	10		413,829	422,024	
			413,829	422,024	

These accounts have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477(2) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime.

The directors acknowledge their responsibility for:

- i) Ensuring the company keeps accounting records which comply with the requirements of the ; and
- ii) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its surplus, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

The financial statements on pages 7 to 15 were approved by the Trustees on 7<sup>th</sup> December 2021 and signed on its behalf by:



D T Frodsham  
Director



D M Wynn  
Director

Company Number : 07960759

## Jubilee Church Wirral Ltd

### NOTES ON FINANCIAL STATEMENTS

**for the year ended 31 March 2021**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules and comply with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

In accordance with the provisions of the SORP FRS102 Update bulletin 1 as published on 2 February 2016, the charity qualifies as a "small charity", it is exempt from the requirement to produce a cash flow statement.

##### **Company Status**

The charity is a company limited by guarantee. The company has no share capital.

##### **Fund accounting**

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities, after transfers to/from the designated funds.

The purposes and uses of all funds are set out in note 11 to the accounts.

##### **Income**

All donations, income from trading activities and interest are recognised on a receivable basis.

##### **Expenditure**

The cost headings comprise expenditure, including staff costs, directly attributable to the organisation's activities.

##### **Fixed assets and depreciation**

Fixed assets are stated at cost and are depreciated over their useful economic lives at the following rates:

Freehold property	1% of Cost
Improvements to property	1% of Cost
Furniture, fixtures and equipment	20% reducing balance

All significant assets are reviewed annually for impairment and provision made where considered necessary.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
<b>2 Income</b>				
Donations and grants	79,889	-	79,889	104,734
Charitable activities	1,992	-	1,992	13,985
Interest receivable	10	-	10	44
	<u>81,891</u>	<u>-</u>	<u>81,891</u>	<u>118,763</u>
<b>3 Charitable activities</b>				
Salaries and related costs	45,297	-	45,297	48,532
Staff training and conferences	996	-	996	508
Staff travel expenses	62	-	62	1,432
Self employed staff costs	9,160	-	9,160	9,254
Church events	56	-	56	7,271
Outreach events	352	-	352	1,946
Worship costs	32	-	32	58
Youth work	1,205	-	1,205	1,850
New Day costs	2,260	-	2,260	8,708
Leaflets and publicity	-	-	-	627
Building running costs and repairs	8,315	-	8,315	20,486
Telephone	655	-	655	668
IT costs	1,528	-	1,528	582
Printing, postage and stationery	69	-	69	865
Insurance and licences	1,807	-	1,807	5,727
Subscriptions	994	-	994	226
Donations	7,753	-	7,753	6,699
Sundry expenses	348	-	348	3
Bank charges	391	-	391	169
Mortgage interest	969	-	969	1,246
Depreciation: fixtures and equipment	1,324	-	1,324	1,655
Depreciation: church buildings	2,042	-	2,042	2,042
Depreciation: property improvements	2,408	-	2,408	2,408
Bookshop costs	45	-	45	150
Independent examiner's fees	2,018	-	2,018	1,960
	<u>90,086</u>	<u>-</u>	<u>90,086</u>	<u>125,072</u>

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

	Unrestricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
<b>4 Independent examiner's fees</b>				
Independent examination	430	-	430	427
Accountancy	1,089	-	1,089	1,081
Payroll	499	-	499	452
	<u>2,018</u>	<u>-</u>	<u>2,018</u>	<u>1,960</u>
<b>5 Salaries and wages</b>			<b>2021</b>	<b>2020</b>
			<b>No</b>	<b>No</b>
Number of staff employed			2	2
			<u>2</u>	<u>2</u>
Average number of full time equivalent employees			1.40	1.40
			<u>1.40</u>	<u>1.40</u>
Staff costs for the above:				
			<b>£</b>	<b>£</b>
Wages and salaries			42,733	45,000
Employers' national insurance			-	832
Employer's pension contributions			2,564	2,700
			<u>45,297</u>	<u>48,532</u>
			<u>45,297</u>	<u>48,532</u>

There were no employees earning a salary in excess of £60,000 in either year.

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

**6 Tangible fixed assets**

	Freehold property £	Property improvements £	Furniture fixtures & equipment £	Total £
<b>Cost or valuation</b>				
1 April 2020	204,153	240,766	30,675	475,594
Additions	-	-	-	-
Disposals	-	-	-	-
31 March 2021	<u>204,153</u>	<u>240,766</u>	<u>30,675</u>	<u>475,594</u>
<b>Depreciation</b>				
1 April 2020	16,336	15,517	24,053	55,906
Charge for year	2,042	2,408	1,324	5,774
Disposals	-	-	-	-
31 March 2021	<u>18,378</u>	<u>17,925</u>	<u>25,377</u>	<u>61,680</u>
<b>Net book amount</b>				
31 March 2021	<u>185,775</u>	<u>222,841</u>	<u>5,298</u>	<u>413,914</u>
31 March 2020	<u>187,817</u>	<u>225,249</u>	<u>6,622</u>	<u>419,688</u>

**7 Debtors**

	2021 £	2020 £
Accounts receivable	-	276
Outstanding Gift Aid claim	1,113	1,154
	<u>1,113</u>	<u>1,430</u>

**8 Creditors falling due within one year**

	2021 £	2020 £
Bank loans	3,936	3,720
Accounts payable	481	151
Sundry creditors and accruals	1,798	2,506
Other creditors	561	1,800
	<u>6,776</u>	<u>8,177</u>

## Jubilee Church Wirral Ltd

## NOTES ON FINANCIAL STATEMENTS

for the year ended 31 March 2021

	2021	2020
	£	£
<b>9 Creditors falling due after one year</b>		
Bank loans	18,763	22,810
	<u>18,763</u>	<u>22,810</u>

The loan from Reliance Bank is repayable in instalments by February 2023, and is secured by a specific charge on the Church buildings, and carries interest at a variable rate of 3% over base.

The instalments fall due as follows:

	2021	2020
	£	£
In one year or less	3,936	3,720
Between one and two years	4,230	4,000
Between two and five years	14,533	18,810
In five years or more	-	-
	<u>22,699</u>	<u>26,530</u>

10 Funds	Balance			Transfers	Balance
	at 1 April 2020	Incoming resources	Outgoing resources		at 31 March 2021
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	422,024	81,891	90,086	-	413,829
Building Fund	-	-	-	-	-
	<u>422,024</u>	<u>81,891</u>	<u>90,086</u>	<u>-</u>	<u>413,829</u>

**Building Fund**

The charity, and its unincorporated predecessor, set aside funds to acquire and refurbish its own church buildings. Buildings were indeed purchased during 2013, and the refurbishment contract was completed in 2014. All the funds have been spent.

The building fund is not used at present but may be used in future.

**Jubilee Church Wirral Ltd**

**NOTES ON FINANCIAL STATEMENTS**

**for the year ended 31 March 2021**

<b>11 Income and expenditure account</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
1 April 2020	422,024	428,333
Deficit for the year	(8,195)	(6,309)
31 March 2021	<u>413,829</u>	<u>422,024</u>

**12 Analysis of net assets between funds**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Loans</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>				
General Fund	413,914	18,678	(18,763)	413,829
Building Fund	-	-	-	-
<b>Total Net Assets</b>	<u>413,914</u>	<u>18,678</u>	<u>(18,763)</u>	<u>413,829</u>

**13 Related parties**

As permitted by the Charity's governing document, during the year, D Frodsham received £31,733 (2020 £34,000) from the charity for church leader duties. The charity also made employer's pension contributions for D Frodsham totalling £1,904 (2020 £2,040) for the year.

D Frodsham was reimbursed for travel expenses during the year amounting to £62 (2020 £1,432).

<b>14 Capital Commitments</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Contracted for but not provided for	<u>Nil</u>	<u>Nil</u>
Authorised but not contracted for	<u>Nil</u>	<u>Nil</u>