

Wavertree Christian Community Centre

Accounts

31 March 2022

Charity Number 1172484

Wavertree Christian Community Centre Contents

	Page
Trustees Report	1
Statement of Financial Activities	5
Income & Expenditure Account	6
Balance Sheet	7
Notes to the accounts	8

Wavertree Christian Community Centre
Charity Number: 1172484
Trustees Annual Report for the year ended 31st March 2022

The trustees present their report and unaudited financial statements for the year ended 31st March 2022.

Reference and Administrative Information

Charity Name:	Wavertree Christian Community Centre
Charity registration number:	1172484
Company registration number:	N/A
Registered Office:	N/A
Operational address:	Earlsfield Road, Liverpool, L15 5BZ

Trustees

Dr D Edwards
Mr A Fairbrother
Mr K Harris
Mr W Haymes
Mr D Stephenson

Accountants

Sinclair Accounting Co Ltd, 300 St Mary's Road, Garston, Liverpool, L19 0NQ

Bankers

Lloyds Bank, Liverpool Law Courts, L2 1TS

Structure, Governance and Management

Governing Document

Wavertree Christian Fellowship is registered with the Charity Commission and constituted by a Deed of Trust dated 15th November 1985.

Organisation

The trustees are responsible for overseeing the charity's activities to ensure that they remain within the boundaries laid down in the deed of trust.

A leadership team is in place to oversee the day to day activities of charity.

Andrew Fairbrother
Debby Edwards
Ken Harris
Sue Harris
William Haymes
Beverley Stephenson
Douglas Stephenson

Nursery manager: Beverley Stephenson
Paid counsellor: Sue Harris
Worship leader: Ken Harris

Signed

A Fairbrother

21 December 2022

Our Aims and objectives

Purposes and Aims

The main object of the charity is the provision of a meeting place for the local community for purposes that include the advancement of the Christian faith. In support of this object are the promoting, supporting and organising of scholarships, conferences, seminars, study tours; establishing and supporting the establishment of churches and other charitable institutions for the benefit of the Christian faith; providing, furnishing, equipping and maintaining and managing buildings; providing a meeting place for young people and such other facilities as will help them to develop their mental and spiritual capacities and so to grow to full maturity as individuals in the faith of Christ and as members of society; to exercise a ministry of care, counselling, practical and financial help and assistance to those in need of spiritual and other help and support.

Review of Activities

The church building and associated land has been maintained throughout the year allowing both church and nursery to offer a more varied play and learning environment to the local community.

Local community and church groups have made use of the facilities for a wide variety of purposes including Church services, prayer meetings, a 'knit and natter' group and the community gospel choir which has gone on to perform at a number of public and private functions across the city.

The Church was able to host regular events including:

- Sunday worship meetings
- Sunday school
- Pre-school nursery
- Parent and toddler group
- Gospel choir
- Guitar club
- Gardeners club
- Prayer meeting
- Prayer for Liverpool

The trust continued its employment of a qualified counsellor Sue Harris. Her services enabled the fellowship to offer care and support to many members of the local community and to members of the church as required. In addition she has organised inclusive public events, with opportunities to hear inspirational speakers, share meals and engage with the wider community.

Relationships with other charities

The charity has working relationships with: Wavertree Christian Community Centre (See special note), The Evangelical Alliance, Merseyside Evangelical Alliance Trust, The Haven Project, REACH, Tearfund, Fusion, IMPACT, and other missionary groups.

Links with the church on Merseyside and beyond

Wavertree Christian Fellowship recognises its place as one component part of the whole church in Liverpool. We hope to maintain our prayer network links and to continue to utilise our existing relationship with Together For The harvest. The leadership team have made time to meet with other leaders in the city and encouraged fellowship members to attend citywide and national events.

Financial Review

Total receipts on unrestricted funds were £26,652 and the resulting surplus for the year totalled £9,162.

Principal Funding Sources

The principal funding sources for the charity are currently by way of grants, donations and gifts from members of the church and local community.

Investment Policy

Aside from retaining a prudent amount in reserves each year, any monies not immediately required may be invested at the discretion of the Trustees.

Reserves Policy

Our policy is to maintain a balance in unrestricted funds to provide for at least three to six months unrestricted payments (circa £24,000), for unexpected expenses, and to allow for a managed and responsible closure of the trust if required.

Plans for Future Periods

We will:

- continue to support deacons in taking responsibility for monitoring and maintaining the fabric of church environs.
- make improvements to our facilities to better meet the needs of the community and external requirements, where appropriate.
- engage members of the fellowship to assist with maintenance during workdays.
- consider the role of trustees and how they support the work of the charity
- consider further support for administration of the trust
- continue to encourage and support outreach by membership of the fellowship overseas.
- continue with outreach in the area through dedicated services like the carol concert, 'Messy Church', Easter services etc.

Special Note

Under instruction from the Charity Commission a new Charitable Incorporated Organisation: Wavertree Christian community Centre has been set up to properly include all activities of WCF. Transfer of all assets and liabilities of WCF to WCCC is now almost complete

Wavertree Christian Community Centre

Charity Number: 1172484

Independent examiners report for the year ending 31st March 2022

Independent Examiner

Graeme O'Callaghan ACA
300 St Mary's Road, Garston, Liverpool L19 0NQ

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

Examine the accounts under section 145 of the Charities Act

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- | | |
|---|---|
| 1 | which gives me reasonable cause to believe that in, any material respect, the requirements: |
| | - To keep accounting records in accordance with section 130 of the Charities Act; |
| | - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or |
| 2 | to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached |

Signed

Graeme O'Callaghan
Chartered Accountant
300 St Mary's Road, Garston, Liverpool L19 0NQ

21 December 2022

Wavertree Christian Community Centre
Charity Number: 1172484
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted Funds		Restricted Funds		Total
		2022	2021	2022	2021	2022
		£		£		£
INCOME						
Voluntary income	2	24,245	21,490			24,245
Investment income	4	7	100			7
Other incoming resources	3	2,400	2,750	199,144	146,883	201,544
Total Incoming Resources		26,652	24,340	199,144	146,883	225,796
EXPENDITURE		(30,522)	(28,334)	(186,112)	(158,237)	(216,634)
Total Outgoing Resources	5	(30,522)	(28,334)	(186,112)	(158,237)	(216,634)
Net Incoming (Outgoing) resources for the year		(3,870)	(3,994)	13,032	(11,354)	9,162
Balance brought forward		95,295	99,289	29,355	40,709	124,650
Total Funds Carried Forward		91,425	95,295	42,387	-	133,812

**Wavertree Christian Community Centre
Income and Expenditure Account
for the year ended 31 March 2022**

	2022	2021
Income	£	£
Donations, gifts and fundraising	24,245	21,490
Bank interest received	7	100
Nursery Income	201,544	149,633
	225,796	171,223
 Expenses		
Purchases	12,035	7,701
Wages, salaries and other staff costs	149,205	144,047
Rent, rates, power and insurance costs	10,999	10,552
Repairs and renewals of property and equipment	32,026	13,319
Telephone, fax, stationery and other office costs	1,404	1,447
Advertising and business entertainment costs	122	143
Bank, credit card and other finance charges	89	81
Accountancy, legal and other professional fees	3,767	2,605
Depreciation and loss/(profit) on sale	588	462
Other expenses inc Donations	6,399	6,214
	216,634	186,571
 Surplus/(deficit)		
	9,162	(15,348)

Wavertree Christian Community Centre
Balance Sheet
as at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Property, equipment & machinery	3	31,267	31,855
Current assets			
Income tax recoverable	26,814	22,230	
Sundry debtors	236	270	
Bank/building society balances	79,008	75,964	
Cash in hand	-	(10)	
	<u>106,058</u>	<u>98,454</u>	
Current liabilities			
Trade creditors	1,284	1,339	
Other liabilities and accruals	2,229	4,320	
	<u>3,513</u>	<u>5,659</u>	
Net current assets		102,545	92,795
Net assets		<u>133,812</u>	<u>124,650</u>
Reserve funds			
Balance at start of period		124,650	139,998
Net surplus/(deficit)		9,162	(15,348)
		<u>133,812</u>	<u>124,650</u>

Wavertree Christian Community Centre
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting basis

The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice along with the requirements of the Statement of Recommended Practice (SORP 2005).

2 Income and Expenditure account analysis

	2022	2021
	£	£
2 Income		
Donations, gifts and fundraising	24,245	21,490
3 Other income		
Nursery fees and other income	34,903	10,098
Nursery grants	164,241	138,535
Rent	2,400	1,000
	<u>201,544</u>	<u>149,633</u>
4 Interest received		
Interest	7	100
5 Expenditure		
Purchases- Nursery	12,035	7,640
Other direct costs	-	61
	<u>12,035</u>	<u>7,701</u>
Wages, salaries and other staff costs		
Wages and salaries	139,832	135,585
Pensions	2,495	2,676
Staff entertaining and gifts	995	1,561
Employer's NI	5,210	4,096
Staff training and welfare	673	129
	<u>149,205</u>	<u>144,047</u>
Car, van and travel expenses		
Rent, rates, power and insurance costs		
Rent	2,400	2,400
Rates	330	435
Light and heat	7,165	5,672
Insurance	1,048	993
Cleaning	56	1,052
	<u>10,999</u>	<u>10,552</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	<u>32,026</u>	<u>13,319</u>

Wavertree Christian Community Centre
Notes to the Accounts
for the year ended 31 March 2022

Telephone, fax, stationery and other office costs

Telephone and fax	681	648
Stationery and printing	253	132
Membership	249	163
Software	221	504
	<u>1,404</u>	<u>1,447</u>

Advertising and business entertainment costs

Advertising and PR	122	143
	<u>7</u>	<u>100</u>

Bank, credit card and other finance charges

Bank charges	<u>89</u>	<u>81</u>
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Accountancy, legal and other professional fees

Accountants fees	3,366	2,280
Other legal and professional	401	325
	<u>3,767</u>	<u>2,605</u>

Depreciation and loss/(profit) on sale

Depreciation	<u>588</u>	<u>462</u>
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Other business expenses

Donations	6,305	6,210
Sundry expenses	94	4
	<u>6,399</u>	<u>6,214</u>

Wavertree Christian Community Centre
Notes to the Accounts
for the year ended 31 March 2022

3 Plant, machinery and motor vehicles

	Land & Building £	Plant & Machinery £	Total £
Cost			
At 1 April 2021	30,000	15,537	45,537
At 31 March 2022	<u>30,000</u>	<u>15,537</u>	<u>45,537</u>
Depreciation			
At 1 April 2021	-	13,682	13,682
Charge for the year	-	588	588
At 31 March 2022	<u>-</u>	<u>14,270</u>	<u>14,270</u>
Net book value			
At 31 March 2022	<u>30,000</u>	<u>1,267</u>	<u>31,267</u>
At 31 March 2021	<u>30,000</u>	<u>1,855</u>	<u>31,855</u>