

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Details

Status Registered

Legal form CIO

Registered 2018-02-13

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

Contact

Address 3 Birkenhead Road
Hoylake
Wirral
CH47 5AE

Phone 0151 632 3732

Email info@hoylakeevangelical.org.uk

Website www.hoylakeevangelical.org.uk

Activities

Objects: THE PURPOSES OF THE CHURCH ARE: 1.THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN HOYLAKE AND THE SURROUNDING NEIGHBOURHOOD; AND2.SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE MEMBERS OF THE CHURCH IN GENERAL MEETING, PUT INTO PRACTICE THE TEACHING OF THE LORD JESUS CHRIST IN ACCORDANCE WITH THE BASIS OF FAITH.

Activities: The activities of the Church are: The advancement of the Christian faith in accordance with the Basis of Faith primarilybut not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable activities as shall, inthe opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£267,874	£88,393	-	-
2023-12-31	£141,661	£69,447	-	-
2022-12-31	£99,863	£88,177	-	-
2021-12-31	£81,493	£63,868	-	-
2020-12-31	£72,297	£52,848	-	-

Trustees

Name	Role	Appointed
Alan Wells		2025-11-01
Huw Willis		2020-08-10
Matthew Davies		2025-11-27
PETER DAVIES		2018-02-13
Paul Heaps		2023-01-19

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day01	Month01	Year2024		Day31	Month12	Year2024

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Huw Willis	Pastor		
2	Mark Foster	Elder	Ceased 01.03.24	
3	Ian Anderson	Secretary		
4	Peter Davies	Deacon		
5	Paul Heaps	Deacon		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Not Applicable	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Not Applicable		

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution & Rules
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation
Trustee selection methods (eg. appointed by, elected by)	Proposed by Current Trustees and confirmed by vote of Members

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>We do not have a policy for the induction and training of trustees.</p> <p>We are an independent church, affiliated to the Fellowship of Independent Evangelical Churches.</p> <p>The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.</p>
--	---

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

<p>The purposes of the church are: The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meetings, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.</p>
--

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

We hold worship services every Sunday morning & evening and other special worship services e.g. Good Friday and Christmas Day.

We also hold:

Weekly Prayer Meetings

Mums & Tots – meeting time for mothers/carers/grandparents etc with a playtime for babies/ pre school children; and
Ad-hoc evangelistic Activities.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

We give to other external bodies in with our purpose/objectives; as stated above.

We do not invest any funds except any surplus Income which is transferred into a Bank Deposit Account, linked to the current account.

We have also transferred some of our surplus funds into another Bank for added security to protect them should our present bank go bust.

Contributions made by volunteers are added to the General Fund as Income as Donations.

Summary of the main achievements of the charity during the year

The Receipts & Payments accounts attached hereto are for the period 01/01/2024 to 31/12/2024.

Section E Financial review

Brief statement of the charity's policy on reserves

We seek to hold a reserve in line with current Charity Commission advice.

Details of any funds materially in deficit

We do not have any funds in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our principal source of funds is donations at worship services or by Standing Orders from members and regular worship service attenders.

Our expenditure is used to ensure we are compliant with all current legal obligations and for our worship services.

We do not have an investment policy as we do not have any investment objectives apart from depositing surplus income into our bank savings accounts as we do not aim to invest our surplus income but to use it for our objects or purposes, as above.

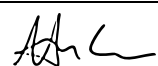
Section F Other optional information

--

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Huw Willis	
Position (eg Secretary, Chair, etc)	Trustee & Pastor	
Date	17/01/2025	

Registered Charity Number 1177140



HOYLAKE EVANGELICAL CHURCH CIO

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

HOYLAKE EVANGELICAL CHURCH CIO
Report and accounts

Contents	Page
Trustees' report	1 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the accounts	7 - 10

HOYLAKE EVANGELICAL CHURCH CIO
The report of the Trustees for the year ended 31 December 2024

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives and Activities

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

Achievements and performance

We held worship services every Sunday morning and evening and other special worship services e.g., on Good Friday, Christmas Day.

We also held:

- weekly prayer meetings;
- Mums & tots – meeting time for mothers/carers/grandparents etc with a playtime for babies/ pre school children; and
- Ad-hoc evangelical activities.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £179,481 (2023: £72,214).
The total reserves at the year-end stand at £342,048 and there were free liquid reserves at the year-end of £37,558.

Organisational Structure and Management

Hoylake Evangelical Church is a Charitable Incorporated Organisation. We are an independent Church, affiliated to the Fellowship of Independent Evangelical Churches.

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Name, registered office and constitution of the charity

Date of registration	: 13 February 2018: CIO Registration
The Principal Office	: 3 Birkenhead Road, Hoylake Wirral, CH47 5AE
Charity Registration Number	: 1177140
Telephone Number	: 0151 632 3732

HOYLAKE EVANGELICAL CHURCH CIO
The report of the Trustees for the year ended 31 December 2024 (Continued)

Reference and administrative details

Trustees and officers serving during the year were as follows:

Huw Willis	
Mark Foster	Ceased 01/03/2024
Peter Davies	
Ian Anderson	
Paul Heaps	

The methods adopted for the recruitment and appointment of new trustees

Trustees' selection methods are as proposed by current Trustees and confirmed by vote of Members. We do not currently have a formal policy for induction and training of trustees. The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill West Mailing
Kent
ME19 4JQ

Independent Examiner

Adding Value Consultancy Limited
Studio 6, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2024 (Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 22 May 2025.



Huw Willis
Trustee

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 December 2024.

I report on the financial statements of the charity on pages 5 to 10 for the year ended 31 December 2024.

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

Basis of opinion and scope of work undertaken

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

Independent Examiner's Statement

In connection with examination, no matters have 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; and
 - 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.



Matthew Brown
Adding Value Consultancy Limited

The date upon which my opinion is expressed is: 27 June 2025

HOYLAKE EVANGELICAL CHURCH CIO
Statement Of Financial Activities
For The Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2024	2024	2024	2023
		£	£	£	£
Income:					
Gifts & offerings	2	255,227	-	255,227	131,645
Rent income		7,440	-	7,440	7,440
Investment Income		5,207	-	5,207	2,576
Total Income		267,874	-	267,874	141,661
Expenditure:					
Expenditure on church activities	4	87,853	-	87,853	68,967
Governance costs	5	540	-	540	480
Total Expenditure		88,393	-	88,393	69,447
Net income/(expenditure) and net movement in funds for year		179,481	-	179,481	72,214
Reconciliation of funds					
Total funds brought forward		161,967	600	162,567	90,353
Total funds carried forward		341,448	600	342,048	162,567

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 6 as required by the said statement.

All income and expenditure derive from continuing activities.

The notes on pages 7 - 10 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO
Balance Sheet
As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		362,558		163,047	
		<u>362,558</u>		<u>163,047</u>	
Liabilities					
Creditors: Amounts falling due within one year	7	2,013		480	
		<u>2,013</u>		<u>480</u>	
Net current assets			360,545		162,567
Total assets less current liabilities			360,545		162,567
Creditors: Amounts falling due after one year	8		(18,497)		-
Net Assets			<u>342,048</u>		<u>162,567</u>
Funds of the charity					
Unrestricted Funds			341,448		161,967
Restricted funds			600		600
Total charity funds			<u>342,048</u>		<u>162,567</u>



Huw Willis - Trustee
 Approved by the board of Trustees on 22 May 2025

The notes on pages 7 - 10 form an integral part of these accounts

1 Accounting policies

1a Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency used by Hoylake Evangelical Church Cio is the £ Sterling.

1b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS 102.

1c Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

1d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probably and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

1h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

1i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

1j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1k Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1l Creditors and provisions

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

2. Gifts & offerings

	2024	2023
	£	£
Gifts from individuals	220,532	107,911
HMRC Gift aid	34,695	23,734
	<u>255,227</u>	<u>131,645</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. Investment Income

All of the charity's investment income of £5,207 (2023: £2,576) arises from money held in interest bearing deposit accounts.

4. Analysis of expenditure on church activities

	2024	2023
	£	£
Pastor Employment Costs	37,283	34,760
Building Repair Costs	8,031	355
Gifts and Grants	11,235	9,678
General Office Expenses	31,304	24,174
	<u>87,853</u>	<u>68,967</u>

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

5. Analysis of governance and support costs

	General Support	Governance Function	Total £	Basis of apportionment
General office expenses	31,304	-	31,304	Pro rata to staff equivalents
Independent examination	-	540	540	Governance
	<u>31,304</u>	<u>540</u>	<u>31,844</u>	-

6. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024 £	2023 £
Salaries and wages	37,283	34,760
	<u>37,283</u>	<u>34,760</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2023: nil).

The trustees received no remuneration during the year (2023: £nil).

The trustees did not receive any expenses during the year (2023: £nil).

Huw Willis, a trustee, was remunerated as above for professional services as church pastor.

The average number of employees was 1 staff (2023: 1).

7. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accrued expenses	510	480
Bank Loans <1 Year	1,503	-
	<u>2,013</u>	<u>480</u>

8. Creditors: Amounts falling due after one year

	2024 £	2023 £
Bank Loans >1 Year	18,497	-
	<u>18,497</u>	<u>-</u>

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

9. Analysis of charitable funds
Analysis of movements in funds

	Balance at 1				Balance at 31
	January 2024	Income	Expenditure	Transfers	December 2024
	£	£	£	£	£
Unrestricted Funds	35,440	127,901	(77,485)	(48,298)	37,558
Designated Funds	126,527	139,973	(10,908)	48,298	303,890
Restricted Funds	600	-	-	-	600
	<u>162,567</u>	<u>267,874</u>	<u>(88,393)</u>	<u>-</u>	<u>342,048</u>

The cash at bank, being the only charitable asset, is allocated to the funds as above.

Designated Funds

Missionary Funds	17,803	-	(10,543)	-	7,260
Evangelist	95,614	-	-	-	95,614
Building	12,910	139,839	-	48,233	200,982
Summer Camp	200	100	(365)	65	-
MENS Lead Conference 25	-	34	-	-	34
	<u>126,527</u>	<u>139,973</u>	<u>(10,908)</u>	<u>48,298</u>	<u>303,890</u>

10. Comparative statement of financial activities information

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Income:			
Gifts & offerings	131,645	-	131,645
Rent income	7,440	-	7,440
Investment Income	2,576	-	2,576
Total Income	<u>141,661</u>	<u>-</u>	<u>141,661</u>
Expenditure:			
Expenditure on church activities	68,967	-	68,967
Governance costs	480	-	480
Total Expenditure	<u>69,447</u>	<u>-</u>	<u>69,447</u>
Net income/(expenditure) and net movement in funds for year	72,214	-	72,214
Reconciliation of funds			
Total funds brought forward	89,753	600	90,353
Total funds carried forward	<u>161,967</u>	<u>600</u>	<u>162,567</u>

Registered Charity Number 1177140



HOYLAKE EVANGELICAL CHURCH CIO

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

HOYLAKE EVANGELICAL CHURCH CIO
Report and accounts

Contents	Page
Trustees' report	1 - 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the accounts	7 - 10

HOYLAKE EVANGELICAL CHURCH CIO
The report of the Trustees for the year ended 31 December 2024

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives and Activities

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

Achievements and performance

We held worship services every Sunday morning and evening and other special worship services e.g., on Good Friday, Christmas Day.

We also held:

- weekly prayer meetings;
- Mums & tots – meeting time for mothers/carers/grandparents etc with a playtime for babies/ pre school children; and
- Ad-hoc evangelical activities.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £179,481 (2023: £72,214).
The total reserves at the year-end stand at £342,048 and there were free liquid reserves at the year-end of £37,558.

Organisational Structure and Management

Hoylake Evangelical Church is a Charitable Incorporated Organisation. We are an independent Church, affiliated to the Fellowship of Independent Evangelical Churches.

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Name, registered office and constitution of the charity

Date of registration	: 13 February 2018: CIO Registration
The Principal Office	: 3 Birkenhead Road, Hoylake Wirral, CH47 5AE
Charity Registration Number	: 1177140
Telephone Number	: 0151 632 3732

HOYLAKE EVANGELICAL CHURCH CIO
The report of the Trustees for the year ended 31 December 2024 (Continued)

Reference and administrative details

Trustees and officers serving during the year were as follows:

Huw Willis	
Mark Foster	Ceased 01/03/2024
Peter Davies	
Ian Anderson	
Paul Heaps	

The methods adopted for the recruitment and appointment of new trustees

Trustees' selection methods are as proposed by current Trustees and confirmed by vote of Members. We do not currently have a formal policy for induction and training of trustees. The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill West Mailing
Kent
ME19 4JQ

Independent Examiner

Adding Value Consultancy Limited
Studio 6, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2024 (Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 22 May 2025.



Huw Willis
Trustee

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 December 2024.

I report on the financial statements of the charity on pages 5 to 10 for the year ended 31 December 2024.

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

Basis of opinion and scope of work undertaken

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

Independent Examiner's Statement

In connection with examination, no matters have 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; and
 - 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.



Matthew Brown
Adding Value Consultancy Limited

The date upon which my opinion is expressed is: 27 June 2025

HOYLAKE EVANGELICAL CHURCH CIO
Statement Of Financial Activities
For The Year Ended 31 December 2024

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2024	2024	2024	2023
		£	£	£	£
Income:					
Gifts & offerings	2	255,227	-	255,227	131,645
Rent income		7,440	-	7,440	7,440
Investment Income		5,207	-	5,207	2,576
Total Income		267,874	-	267,874	141,661
Expenditure:					
Expenditure on church activities	4	87,853	-	87,853	68,967
Governance costs	5	540	-	540	480
Total Expenditure		88,393	-	88,393	69,447
Net income/(expenditure) and net movement in funds for year		179,481	-	179,481	72,214
Reconciliation of funds					
Total funds brought forward		161,967	600	162,567	90,353
Total funds carried forward		341,448	600	342,048	162,567

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 6 as required by the said statement.

All income and expenditure derive from continuing activities.

The notes on pages 7 - 10 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO
Balance Sheet
As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		362,558		163,047	
		<u>362,558</u>		<u>163,047</u>	
Liabilities					
Creditors: Amounts falling due within one year	7	2,013		480	
		<u> </u>		<u> </u>	
Net current assets			360,545		162,567
Total assets less current liabilities			360,545		162,567
Creditors: Amounts falling due after one year	8		(18,497)		-
			<u> </u>		<u> </u>
Net Assets			<u>342,048</u>		<u>162,567</u>
Funds of the charity					
Unrestricted Funds			341,448		161,967
Restricted funds			600		600
			<u> </u>		<u> </u>
Total charity funds			<u>342,048</u>		<u>162,567</u>



Huw Willis - Trustee
 Approved by the board of Trustees on 22 May 2025

The notes on pages 7 - 10 form an integral part of these accounts

1 Accounting policies

1a Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency used by Hoylake Evangelical Church Cio is the £ Sterling.

1b Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There were no items as at the transition date which required restatement under FRS 102.

1c Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

1d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probably and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

1h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

1i Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 4.

1j Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1k Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1l Creditors and provisions

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

2. Gifts & offerings

	2024	2023
	£	£
Gifts from individuals	220,532	107,911
HMRC Gift aid	34,695	23,734
	<u>255,227</u>	<u>131,645</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. Investment Income

All of the charity's investment income of £5,207 (2023: £2,576) arises from money held in interest bearing deposit accounts.

4. Analysis of expenditure on church activities

	2024	2023
	£	£
Pastor Employment Costs	37,283	34,760
Building Repair Costs	8,031	355
Gifts and Grants	11,235	9,678
General Office Expenses	31,304	24,174
	<u>87,853</u>	<u>68,967</u>

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

5. Analysis of governance and support costs

	General Support	Governance Function	Total £	Basis of apportionment
General office expenses	31,304	-	31,304	Pro rata to staff equivalents
Independent examination	-	540	540	Governance
	<u>31,304</u>	<u>540</u>	<u>31,844</u>	-

6. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024 £	2023 £
Salaries and wages	37,283	34,760
	<u>37,283</u>	<u>34,760</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2023: nil).

The trustees received no remuneration during the year (2023: £nil).

The trustees did not receive any expenses during the year (2023: £nil).

Huw Willis, a trustee, was remunerated as above for professional services as church pastor.

The average number of employees was 1 staff (2023: 1).

7. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accrued expenses	510	480
Bank Loans <1 Year	1,503	-
	<u>2,013</u>	<u>480</u>

8. Creditors: Amounts falling due after one year

	2024 £	2023 £
Bank Loans >1 Year	18,497	-
	<u>18,497</u>	<u>-</u>

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2024 (continued)

9. Analysis of charitable funds
Analysis of movements in funds

	Balance at 1				Balance at 31
	January 2024	Income	Expenditure	Transfers	December 2024
	£	£	£	£	£
Unrestricted Funds	35,440	127,901	(77,485)	(48,298)	37,558
Designated Funds	126,527	139,973	(10,908)	48,298	303,890
Restricted Funds	600	-	-	-	600
	<u>162,567</u>	<u>267,874</u>	<u>(88,393)</u>	<u>-</u>	<u>342,048</u>

The cash at bank, being the only charitable asset, is allocated to the funds as above.

Designated Funds

Missionary Funds	17,803	-	(10,543)	-	7,260
Evangelist	95,614	-	-	-	95,614
Building	12,910	139,839	-	48,233	200,982
Summer Camp	200	100	(365)	65	-
MENS Lead Conference 25	-	34	-	-	34
	<u>126,527</u>	<u>139,973</u>	<u>(10,908)</u>	<u>48,298</u>	<u>303,890</u>

10. Comparative statement of financial activities information

	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Income:			
Gifts & offerings	131,645	-	131,645
Rent income	7,440	-	7,440
Investment Income	2,576	-	2,576
Total Income	<u>141,661</u>	<u>-</u>	<u>141,661</u>
Expenditure:			
Expenditure on church activities	68,967	-	68,967
Governance costs	480	-	480
Total Expenditure	<u>69,447</u>	<u>-</u>	<u>69,447</u>
Net income/(expenditure) and net movement in funds for year	72,214	-	72,214
Reconciliation of funds			
Total funds brought forward	89,753	600	90,353
Total funds carried forward	<u>161,967</u>	<u>600</u>	<u>162,567</u>

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Accounts

HOYLAKE EVANGELICAL CHURCH CIO
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2023

HOYLAKE EVANGELICAL CHURCH CIO
Reports and accounts.

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the accounts	10

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives and Activities

The purposes of the Charity are:

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

Achievements & performances

We held worship services every Sunday morning and evening and other special worship services e.g., on Good Friday, Christmas Day.

We also held:

Weekly prayer meetings

EPIC – Bible classes for children of ages 8 to 18

Mums & tots – meeting time for mothers with play time for young children and Ad-hoc evangelical activities.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £72,214 (2022: £11,686).

The total reserves at the yearend stand at £162,567 and there were free liquid reserves at the yearend of £161,967.

Organisational Structure and Management

Hoylake Evangelical Church is a Charitable Incorporated Organisation.

We are an independent Church, affiliated to the Fellowship of Independent Evangelical Churches.

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 March 2023

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Name, registered office and constitution of the charity

Date of registration : 13 February 2018: CIO Registration
The Principal Office : 3 Birkenhead Road, Hoylake Wirral, CH47 5AE
Charity Registration Number : 1177140
Telephone Number : 0151 632 3732

Reference and administrative details

Trustees and officers serving during the year and at the year-end were as follows:

Huw Willis
Mark Foster
Peter Davies
Ian Anderson
Paul Heaps Appointed 19.01.2023

Trustees' selection methods are as proposed by current Trustees and confirmed by vote of Members.

We do not currently have a formal policy for induction and training of trustees.

The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue,
Kings Hill West Mailing
Kent
ME19 4JQ

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants,
13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2023

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 23 August 2024

Huw Willis

Trustee

HOYLAKE EVANGELICAL CHURCH CIO
Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 December 2023

I report on the financial statement of the charitable company on page 7 to 14 for the year ended 31 December 2023.

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

Basis of opinion and scope of work undertaken

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

Independent Examiner's Statement

In connection with examination, no matters have 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; and
 - 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.

Malcolm Wright - Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 23 August 2024

HOYLAKE EVANGELICAL CHURCH CIO
Statement of Financial Activities
For the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Income					
Gifts & offerings	2	131,645	-	131,645	94,006
Rent income		7,440	-	7,440	5,533
Investment income		2,576	-	2,576	324
Total income		141,661	-	141,661	99,863
Expenditure					
Expenditure on church activities	3	68,967	-	68,967	87,697
Governance costs		480	-	480	480
Total expenditure		69,447	-	69,447	88,177
Net income/(expenditure) for the year		72,214	-	72,214	11,686
Reconciliation of funds:					
Total funds brought forward		89,753	600	90,353	78,667
Total funds carried forward		161,967	600	162,567	90,353

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operations.

The notes on page 10 to 14 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO**Statement of Financial Activities****For the year ended 31 December 2023****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
	Notes			
Income				
Gifts & offerings	2	94,006	-	94,006
Rent received		4,933	600	5,533
Investment income		324	-	324
Total income		<u>99,263</u>	<u>600</u>	<u>99,863</u>
Expenditure				
Expenditure on church activities	3	<u>88,177</u>	-	<u>88,177</u>
Total expenditure		<u>88,177</u>	<u>-</u>	<u>88,177</u>
Net income/(expenditure) for the year		<u>11,086</u>	<u>600</u>	<u>11,686</u>
Net movement in funds		11,086	600	11,686
Reconciliation of funds:				
Total funds brought forward		<u>78,667</u>	<u>-</u>	<u>78,667</u>
Total funds carried forward		<u>89,753</u>	<u>600</u>	<u>90,353</u>

All activities derive from continuing operations.

The notes on page 10 to 14 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO
Balance Sheet
As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
The Assets and liabilities of the charity					
Current Assets					
Cash at the bank and in hand		<u>163,047</u>		<u>90,833</u>	
Total current assets		163,047		90,833	
Creditors: -					
Amount due within one year	8	<u>(480)</u>		<u>(480)</u>	
Net current assets		<u>162,567</u>		<u>90,353</u>	
Net assets		162,567		90,353	
Total net assets		<u>162,567</u>		<u>90,353</u>	
The funds of the charity					
Restricted funds	9		600		600
Unrestricted income funds					
Unrestricted revenue accumulated funds	9	<u>161,967</u>		<u>89,753</u>	
Total charity funds		<u>162,567</u>		<u>90,353</u>	

Approved by the board of Trustees on 23 August 2024

The notes on page 10 to 14 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

HOYLAKE EVANGELICAL CHURCH CIO

Notes to the Accounts for the year ended 31 December 2023

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

HOYLAKE EVANGELICAL CHURCH CIO
Notes to the Accounts for the year ended 31 December 2023

2 Income from donations and legacies

	2023	2022
Donations	£	£
Gifts and donations	107,911	78,296
HMRC Gift aid received	<u>23,734</u>	<u>15,710</u>
	<u>131,645</u>	<u>94,006</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Investment Income

All of the charity's investment income of £2,576 (2022: 324) arises from money held in interest bearing deposit accounts.

4 Analysis of expenditure on church activities

	2023	2022
	£	£
Pastor employment costs	34,760	38,585
Building repair costs	355	14,942
Gifts and grants	9,678	19,173
General office expenses	<u>24,654</u>	<u>14,997</u>
Total	<u>69,447</u>	<u>88,177</u>

5 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	24,174	-	24,174	Pro rata to staff full-time equivalents
Independent Examiner	<u>-</u>	<u>480</u>	<u>480</u>	Governance
Total	<u>24,174</u>	<u>480</u>	<u>24,654</u>	

HOYLAKE EVANGELICAL CHURCH CIO**Notes to the Accounts for the year ended 31 December 2023****6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.**

	2023	2022
	£	£
Salaries and wages	<u>34,759</u>	<u>31,870</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil).

Huw Willis, a trustee, was remunerated as above for professional services as church pastor.

There were no related party transactions requiring disclosure in these accounts.

7 Staff Numbers

The average monthly head count was 1 staff (2022: 1 staff).

8 Creditors: amounts falling due within one year.

	2023	2022
	£	£
Accrued expenses	<u>480</u>	<u>480</u>

9 Contingent assets – legacy income

As at 31 December 2023, the charity had not been notified of any legacy income or prospective legacy income.

10 Analysis of charitable funds**Analysis of movements in funds**

	Balance at 1 January 2023	Income	Expenditure	Transfers	Funds 31 December 2023
	£	£	£	£	£
Unrestricted funds	16,470	31,714	(12,744)	-	35,440
Designated funds	73,283	109,947	(56,703)	-	126,527
Restricted funds	<u>600</u>	-	-	-	<u>600</u>
	<u>90,353</u>	<u>141,661</u>	<u>(69,447)</u>	-	<u>162,567</u>

The cash at bank, being the only charitable asset, is allocated to the funds as above.

HOYLAKE EVANGELICAL CHURCH CIO

Notes to the Accounts for the year ended 31 December 2023

The balances on designated funds at the yea end were as follows:

Missionary funds	17,803
Evangelist	95,654
Building	12,910
Summer camp	<u>200</u>
	<u>126,527</u>

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Accounts

Registered Charity Number 1177140

HOYLAKE EVANGELICAL CHURCH CIO
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2022



elpizoaccountancy.co.uk

HOYLAKE EVANGELICAL CHURCH CIO
Reports and accounts.

Contents

	Page
Trustees' Report	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the accounts	10

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the 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) (effective 1 January 2015).

Purpose and Activities of the Charity

Objectives and Activities

The purposes of the Charity are:

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

Achievements & performances

We held worship services every Sunday morning and evening and other special worship services e.g., on Good Friday, Christmas Day.

We also held:

Weekly prayer meetings

EPIC – Bible classes for children of ages 8 to 18

Mums & tots – meeting time for mothers with play time for young children and Ad-hoc evangelical activities.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities shows net incoming resources for the year of a revenue nature of £11,686 (2021: £17,625).

The total reserves at the yearend stand at £90,353 and there were free liquid reserves at the yearend of £89,273.

Organisational Structure and Management

Hoylake Evangelical Church is a Charitable Incorporated Organisation.

We are an independent Church, affiliated to the Fellowship of Independent Evangelical Churches.

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 March 2022

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Name, registered office and constitution of the charity

Date of registration : 13 February 2018: CIO Registration
The Principal Office : 3 Birkenhead Road, Hoylake Wirral, CH47 5AE
Charity Registration Number : 1177140
Telephone Number : 0151 632 3732

Reference and administrative details

Trustees and officers serving during the year and at the year end were as follows:

Huw Willis
Mark Foster
Trevor Jones Resigned 06 May 2022
Peter Davies
Ian Anderson

The Board of trustees held regular meetings across the year. Minutes from these meetings can be provided on application.

Trustees selection methods are as proposed by current Trustees and confirmed by vote of Members.

We do not currently have a formal policy for induction and training of trustees.

The trustees are chosen to bring a wide variety of skills to the charity management.

Bankers

CAF Bank Ltd.
25 Kings Hill Avenue,
Kings Hill West Mailing
Kent
ME19 4JQ

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants,
13 Village Road, Higher Bebington Wirral, CH63 8PP

HOYLAKE EVANGELICAL CHURCH CIO

The report of the Trustees for the year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 20 April 2023

Huw Willis

Trustee

HOYLAKE EVANGELICAL CHURCH CIO

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the accounts of the Charity for the year ended 31 December 2022

I report on the financial statement of the charitable company on page 7 to 13 for the year ended 31 December 2022.

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

Basis of opinion and scope of work undertaken

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

Independent Examiner's Statement

In connection with examination, no matters have 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; and
 - 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.

Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 21 April 2023

HOYLAKE EVANGELICAL CHURCH CIO
Statement of Financial Activities
For the year ended 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Income					
Gifts & offerings	2	94,006	-	94,006	79,870
Rent income		4,933	600	5,533	1,467
Investment income		324	-	324	156
Total income		99,263	600	99,863	81,493
Expenditure					
Expenditure on church activities	3	87,697	-	87,697	63,868
Governance costs		480	-	480	-
Total expenditure		88,177	-	88,177	63,868
Net income/(expenditure) for the year		11,086	600	11,686	17,625
Reconciliation of funds:					
Total funds brought forward		78,667	-	78,667	61,042
Total funds carried forward		89,753	600	90,353	78,667

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operations.

The notes on page 10 to 13 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO

Statement of Financial Activities

For the year ended 31 December 2021

Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income				
Gifts & offerings	2	79,870	-	79,870
Rent received		1,467	-	1,467
Investment income		156	-	156
Total income		<u>81,493</u>	-	<u>81,493</u>
Expenditure				
Expenditure on church activities	3	<u>63,868</u>	-	<u>63,868</u>
Total expenditure		<u>63,868</u>	-	<u>63,868</u>
Net income/(expenditure) for the year		<u>17,625</u>	-	<u>17,625</u>
Net movement in funds		17,625	-	17,625
Reconciliation of funds:				
Total funds brought forward		<u>61,042</u>	-	<u>61,042</u>
Total funds carried forward		<u>78,667</u>	-	<u>78,667</u>

All activities derive from continuing operations.

The notes on page 10 to 13 form an integral part of these accounts

HOYLAKE EVANGELICAL CHURCH CIO
Balance Sheet
As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
The Assets and liabilities of the charity					
Current Assets					
Cash at the bank and in hand		<u>90,833</u>		<u>78,667</u>	
Total current assets		90,833		78,667	
Creditors: -					
Amount due within one year	8	<u>(480)</u>		<u>-</u>	
Net current assets		<u>90,353</u>		<u>78,667</u>	
Net assets		90,353		78,667	
Total net assets		<u>90,353</u>		<u>78,667</u>	
The funds of the charity					
Restricted funds	9		600		
Unrestricted income funds					
Unrestricted revenue accumulated funds	9	<u>89,753</u>		<u>78,667</u>	
Total charity funds		<u>90,353</u>		<u>78,667</u>	

Approved by the board of Trustees on 20 April 2023

The notes on page 10 to 13 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Reconciliation with previous Generally Accepted Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was found to be necessary.

c) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

HOYLAKE EVANGELICAL CHURCH CIO

Notes to the Accounts for the year ended 31 December 2022

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loan which are subsequently measured at amortised cost using the effective interest method.

HOYLAKE EVANGELICAL CHURCH CIO**Notes to the Accounts for the year ended 31 December 2022****2 Income from donations and legacies**

	2022	2021
	£	£
Donations		
Gifts and gifts	78,296	69,502
HMRC Gift aid refunded	<u>15,710</u>	<u>10,524</u>
	<u>94,006</u>	<u>79,870</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on church activities

	2022	2021
	£	£
Pastor employment costs	38,585	33,661
Building repair costs	14,942	13,329
Gifts and grants	19,173	9,409
General office expenses	14,997	7,089
Flat deposit	<u>-</u>	<u>380</u>
Total	<u>88,177</u>	<u>63,868</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
General office	14,237	-	14,237	Pro rata to staff full-time equivalents
Independent Examiner	<u>-</u>	<u>480</u>	<u>480</u>	Governance
Total	<u>14,237</u>	<u>480</u>	<u>14,717</u>	

5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022	2021
	£	£
Salaries and wages	<u>31,870</u>	<u>29,644</u>

HOYLAKE EVANGELICAL CHURCH CIO

Notes to the Accounts for the year ended 31 December 2022

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity, as trustees, in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil).

Huw Willis, a trustee, was remunerated as above for professional services as church pastor.

There were no related party transactions requiring disclosure in these accounts.

6 Staff Numbers

The average monthly head count was 1 staff (2021: 1 staff).

7 Creditors: amounts falling due within one year.

	2022	2021
	£	£
Accrued expenses	<u>480</u>	-

8 Contingent assets – legacy income

As at 31 December 2022, the charity had not been notified of any legacy income or prospective legacy income.

9 Analysis of charitable funds

Analysis of movements in funds

	Balance at 1 January 2022	Income	Expenditure	Transfers	Funds 31 December 2022
	£	£	£	£	£
Unrestricted funds	20,000	53,082	(56,612)	-	16,470
Designated funds	58,667	46,181	(31,565)	-	73,283
Restricted funds	-	600	-	-	600
	<u>78,667</u>	<u>99,863</u>	<u>(88,177)</u>	-	<u>90,353</u>

The cash at bank, being the only charitable asset, is allocated to the funds as above.

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Accounts



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name: Hoylake Evangelical Church

On accounts for the year ended

31 December 2021 Charity no (if any) 1177140

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 /12 / 2021.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

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

* Please delete the words in the brackets if they do not apply.

Signed: Brian Knight

Date: 30 April 2022

Name: Brian Knight

Relevant professional qualification(s) or body (if any):

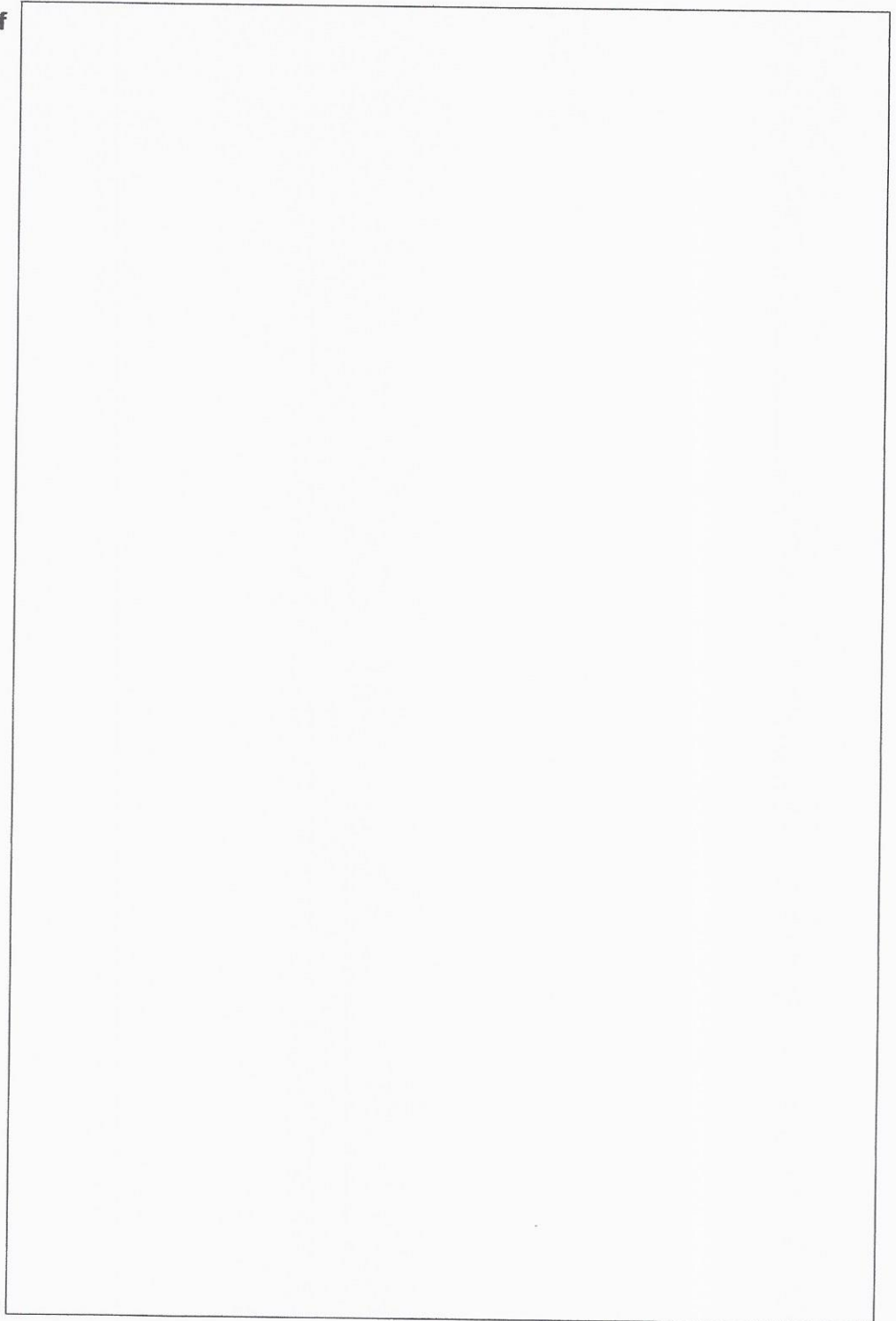
N/A as under the required threshold

Address:

48 Mill Hill Road, Irby, Wirral, Merseyside, CH61 4XF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.





Trustees' Annual Report for the period

Period start date
From Day 01 Month 01 Year 2021 **To** Day 31 Month 12 Year 2021
 Period end date

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Huw Willis	Pastor		
2	Mark Foster	Elder		
3	Ian Anderson	Secretary	5 November 2021	
4	Trevor Jones	Treasurer		
5	Peter Davies	Deacon		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Not applicable	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Not applicable		

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution and Rules
How the charity is constituted	Charitable Incorporated Organisation
Trustee selection methods	Proposed by current Trustees and confirmed by vote of Members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We do not have a policy for the induction and training of trustees.

We are an independent church, affiliated to the Fellowship of Independent Evangelical Churches.

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The purposes of the Church are:

the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and

such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

We hold worship services every Sunday at morning and evening and other special worship services e.g. on Good Friday and Christmas Day.

We also hold:

weekly prayer meetings;

EPIC - bible classes for children of ages 8 to 18;

Mums & Tots – meeting time for mothers with playtime for young children; and

Ad-hoc evangelistic activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

We give to other external bodies in with our purposes/objectives, as stated above.

We do not invest any funds except any surplus income is transferred into a bank deposit account, linked to the current account.

Contributions made by volunteers are added to our general fund as income as donations.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Receipts and Payments accounts attached hereto are for the period 01/01/2021 to 31/12/2021.

Section E Financial review

Brief statement of the charity's policy on reserves

We hold a reserve which equates approximately to 6 months of our running costs.

Details of any funds materially in deficit

We do not have any funds in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our principal source of funds is donations at worship services or by standing orders from members and regular worship service attenders.

Our expenditure is used to ensure we are compliant with all current legal obligations and for our worship services.

We do not have an investment policy as we do not have any investment objectives apart from depositing surplus income into our bank savings account as we do not aim to invest our surplus income but to use for our objects or purposes, as above.

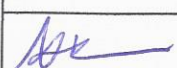
Section F Other optional information


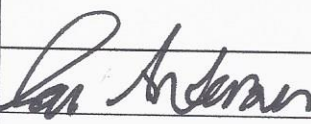

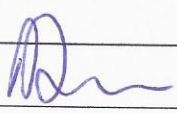
--

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Huw Willis	
Position (eg Secretary, Chair, etc)	Trustee and Pastor	

Signature(s)		
Full name(s)	Mr Mark Foster	
Position (eg Secretary, Chair, etc)	Trustee and Elder	
Signature(s)		
Full name(s)	Mr Ian Anderson	
Position (eg Secretary, Chair, etc)	Trustee and Secretary	
Signature(s)		
Full name(s)	Mr Trevor Jones	
Position (eg Secretary, Chair, etc)	Trustee and Treasurer	
Signature(s)		
Full name(s)	Mr Peter Davies	
Position (eg Secretary, Chair, etc)	Trustee and Deacon	

Date 7 April 2022



Receipts and payments accounts

CC16a

For the period from	01/01/2021	To	31/12/2021
---------------------	------------	----	------------

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Transfer from Charity	-	-	-	-	-
Donations	15,912	-	-	15,912	40,127
Gift Aid	10,524	-	-	10,524	11,823
Rent	1,467	-	-	1,467	4,488
Other	156	-	-	156	319
Missionary Donations	11,945	-	-	11,945	9,336
Building Fund	11,882	-	-	11,882	4,058
Special Collections	1,785	-	-	1,785	1,793
Summer Camp 2020	-	-	-	-	355
Summer Camp 2021	240	-	-	240	-
Evangelist Fund	27,582	-	-	27,582	-
	-	-	-	-	-
Sub total (Gross income for AR)	81,493	-	-	81,493	72,297
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	81,493	-	-	81,493	72,297
A3 Payments					
General Running Costs	7,089	-	-	7,089	9,191
Ministerial Costs	33,661	-	-	33,661	34,935
Church Activities	-	-	-	-	414
Outreach Activities	688	-	-	688	152
Compassionate Gifts	46	-	-	46	18
Missionary Donations	6,890	-	-	6,890	6,270
Building Fund	13,329	-	-	13,329	-
Special Collections	1,785	-	-	1,785	1,793
Summer Camp 2020	-	-	-	-	75
Summer Camp 2021	-	-	-	-	-
Tenant Deposit on Flat	380	-	-	380	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	63,868	-	-	63,868	52,848
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	63,868	-	-	63,868	52,848
Net of receipts/(payments)	17,625	-	-	17,625	19,449
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	17,625	-	-	17,625	19,449

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in hand	78,667	-	-
		-	-	-
		-	-	-
	Total cash funds	78,667	-	-

(agree balances with receipts and payments account(s))

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Trevor Jones	20/3/2022
	Ian Anderson	20/3/2022

HOYLAKE EVANGELICAL CHURCH

England & Wales - Charity number 1177140

Accounts



**Report to the trustees/
members of**

Charity Name
Hoylake Evangelical Church

**On accounts for the year
ended**

31 December 2020

**Charity no
(if any)**

1177140

Set out on pages

(remember to include the page numbers of additional sheets.)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 /12 / 2020**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

B. Knight

Date:

9 September 2021

Name:

Brian Knight

**Relevant professional
qualification(s) or body
(if any):**

N/A as under the required threshold

Address:

48 Mill Hill Road, Irby, Wirral, Merseyside, CH61 4XF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	01	01	2020		31	12	2020

Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Huw Willis	Pastor	10 Aug 2020	
2	Mark Foster	Elder		
3	Garry Rae	Secretary		
4	Trevor Jones	Treasurer		
5	Peter Davies	Deacon		
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Not applicable	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Not applicable		

Name of chief executive or names of senior staff members (Optional information)

Not applicable

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution and Rules
How the charity is constituted <small>(eg. trust, association, company)</small>	Charitable Incorporated Organisation
Trustee selection methods <small>(eg. nomination, election)</small>	Proposed by current Trustees and confirmed by vote of Members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

We do not have a policy for the induction and training of trustees.

We are an independent church, affiliated to the Fellowship of Independent Evangelical Churches.

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The purposes of the Church are:

the advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Hoylake and the surrounding neighbourhood; and

such other charitable purposes as shall, in the opinion of the members of the Church in general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

We hold worship services every Sunday at morning and evening and other special worship services e.g. on Good Friday and Christmas Day.

We also hold:

weekly prayer meetings;

EPIC - bible classes for children of ages 8 to 18;

Mums & Tots – meeting time for mothers with playtime for young children; and

Ad-hoc evangelistic activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Additional details of objectives and activities (Optional information)

We give to other external bodies in with our purposes/objectives, as stated above.

We do not invest any funds except any surplus income is transferred into a bank deposit account, linked to the current account.

Contributions made by volunteers are added to our general fund as income as donations.

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

The Receipts and Payments accounts attached hereto are for the period 01/01/2020 to 31/12/2020.

Section E

Financial review

Brief statement of the charity's policy on reserves

We hold a reserve which equates approximately to 6 months of our running costs.

Details of any funds materially in deficit

We do not have any funds in deficit.

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our principal source of funds is donations at worship services or by standing orders from members and regular worship service attenders.

Our expenditure is used to ensure we are compliant with all current legal obligations and for our worship services.

We do not have an investment policy as we do not have any investment objectives apart from depositing surplus income into our bank savings account as we do not aim to invest our surplus income but to use for our objects or purposes, as above.

Section F

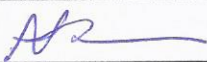
Other optional information

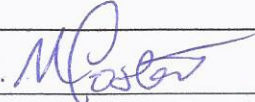
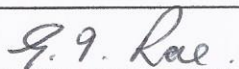

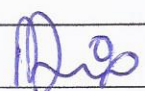
Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Mr Huw Willis	
Position (eg Secretary, Chair, etc)	Trustee and Pastor	

Signature(s)		
Full name(s)	Mr Mark Foster	
Position (eg Secretary, Chair, etc)	Trustee and Elder	
Signature(s)		
Full name(s)	Mr Garry Rae	
Position (eg Secretary, Chair, etc)	Trustee and Secretary	
Signature(s)		
Full name(s)	Mr Trevor Jones	
Position (eg Secretary, Chair, etc)	Trustee and Treasurer	
Signature(s)		
Full name(s)	Mr Peter Davies	
Position (eg Secretary, Chair, etc)	Trustee and Deacon	

Date 25 July 2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Hoylake Evangelical Church CIO

No (if any)
1177140

CC16a

Receipts and payments accounts

For the period from 01/01/2020 To 31/12/2020

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Transfer from Charity	-	-	-	-	30,223
Donations	40,127	-	-	40,127	46,599
Gift Aid	11,823	-	-	11,823	10,426
Rent	4,488	-	-	4,488	3,452
Other	319	-	-	319	648
Missionary Donations	9,336	-	-	9,336	140
Building Fund	4,058	-	-	4,058	-
Special Collections	1,793	-	-	1,793	2,467
Summer Camp 2019	-	-	-	-	7,194
Summer Camp 2020	355	-	-	355	676
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	72,297	-	-	72,297	101,825
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	72,297	-	-	72,297	101,825
A3 Payments					
General Running Costs	9,191	-	-	9,191	14,953
Ministerial Costs	34,935	-	-	34,935	28,431
Church Activities	414	-	-	414	1,842
Outreach Activities	152	-	-	152	-
Compassionate Gifts	18	-	-	18	-
Missionary Donations	6,270	-	-	6,270	4,043
Special Collections	1,793	-	-	1,793	3,724
Summer Camp 2020	75	-	-	75	7,194
	-	-	-	-	45
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	52,848	-	-	52,848	60,233
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	52,848	-	-	52,848	60,233
Net of receipts/(payments)	19,449	-	-	19,449	41,592
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	19,449	-	-	19,449	41,592

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Cash in hand	60,661	380	-
		-	-	-
		-	-	-
	Total cash funds	60,661	380	-

(agree balances with receipts and payments account(s))



	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Trevor Jones	11 July 2021
	Garry Rae	11 July 2021