



## 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

Hoylake Evangelical Church CIO

Other names charity is known by

Registered charity number (if any) 1177140

Charity's principal address

3 Birkenhead Road, Hoylake, Wirral. Merseyside

Postcode

CH47 5AE

#### 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		
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7				
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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)

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## 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)

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.

<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>
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## 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>
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**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**

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

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**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)**

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**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)**

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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 or 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
<b>Income:</b>		£	£	£	£
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
<b>Total Income</b>		<b>267,874</b>	<b>-</b>	<b>267,874</b>	<b>141,661</b>
<b>Expenditure:</b>					
Expenditure on church activities	4	87,853	-	87,853	68,967
Governance costs	5	540	-	540	480
<b>Total Expenditure</b>		<b>88,393</b>	<b>-</b>	<b>88,393</b>	<b>69,447</b>
<b>Net income/(expenditure) and net movement in funds for year</b>		<b>179,481</b>	<b>-</b>	<b>179,481</b>	<b>72,214</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		161,967	600	162,567	90,353
Total funds carried forward		<b>341,448</b>	<b>600</b>	<b>342,048</b>	<b>162,567</b>

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**

		2024		2023	
	Notes	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		362,558		163,047	
		<u>362,558</u>		<u>163,047</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	7	2,013		480	
		<u></u>		<u></u>	
<b>Net current assets</b>			360,545		162,567
<b>Total assets less current liabilities</b>			360,545		162,567
Creditors: Amounts falling due after one year	8		(18,497)		-
			<u></u>		<u></u>
<b>Net Assets</b>			<u>342,048</u>		<u>162,567</u>
<b>Funds of the charity</b>					
Unrestricted Funds			341,448		161,967
Restricted funds			600		600
			<u></u>		<u></u>
<b>Total charity funds</b>			<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 probable 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>	<u>-</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 January 2024	Income	Expenditure	Transfers	Balance at 31 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
	£	£	£
<b>Income:</b>			
Gifts & offerings	131,645	-	131,645
Rent income	7,440	-	7,440
Investment Income	2,576	-	2,576
<b>Total Income</b>	<u>141,661</u>	<u>-</u>	<u>141,661</u>
<b>Expenditure:</b>			
Expenditure on church activities	68,967	-	68,967
Governance costs	480	-	480
<b>Total Expenditure</b>	<u>69,447</u>	<u>-</u>	<u>69,447</u>
<b>Net income/(expenditure) and net movement in funds for year</b>	<u>72,214</u>	<u>-</u>	<u>72,214</u>
<b>Reconciliation of funds</b>			
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**

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**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**

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**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.

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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**

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

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**Reference and administrative details**

Trustees and officers serving during the year were as follows:

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**The methods adopted for the recruitment and appointment of new trustees**

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**HOYLAKE EVANGELICAL CHURCH CIO**

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

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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 or 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
<b>Income:</b>		£	£	£	£
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
<b>Total Income</b>		<b>267,874</b>	<b>-</b>	<b>267,874</b>	<b>141,661</b>
<b>Expenditure:</b>					
Expenditure on church activities	4	87,853	-	87,853	68,967
Governance costs	5	540	-	540	480
<b>Total Expenditure</b>		<b>88,393</b>	<b>-</b>	<b>88,393</b>	<b>69,447</b>
<b>Net income/(expenditure) and net movement in funds for year</b>		<b>179,481</b>	<b>-</b>	<b>179,481</b>	<b>72,214</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		161,967	600	162,567	90,353
Total funds carried forward		<b>341,448</b>	<b>600</b>	<b>342,048</b>	<b>162,567</b>

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**

		2024		2023	
	Notes	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		362,558		163,047	
		<u>362,558</u>		<u>163,047</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	7	2,013		480	
		<u></u>		<u></u>	
<b>Net current assets</b>			360,545		162,567
<b>Total assets less current liabilities</b>			360,545		162,567
Creditors: Amounts falling due after one year	8		(18,497)		-
			<u></u>		<u></u>
<b>Net Assets</b>			<u>342,048</u>		<u>162,567</u>
<b>Funds of the charity</b>					
Unrestricted Funds			341,448		161,967
Restricted funds			600		600
			<u></u>		<u></u>
<b>Total charity funds</b>			<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 probable 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>	<u>-</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 January 2024	Income	Expenditure	Transfers	Balance at 31 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
	£	£	£
<b>Income:</b>			
Gifts & offerings	131,645	-	131,645
Rent income	7,440	-	7,440
Investment Income	2,576	-	2,576
<b>Total Income</b>	<u>141,661</u>	<u>-</u>	<u>141,661</u>
<b>Expenditure:</b>			
Expenditure on church activities	68,967	-	68,967
Governance costs	480	-	480
<b>Total Expenditure</b>	<u>69,447</u>	<u>-</u>	<u>69,447</u>
<b>Net income/(expenditure) and net movement in funds for year</b>	<u>72,214</u>	<u>-</u>	<u>72,214</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	89,753	600	90,353
Total funds carried forward	<u>161,967</u>	<u>600</u>	<u>162,567</u>