

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Belvidere Road Church, Liverpool**

Corbett & Co Accountants Ltd  
Chartered Certified Accountants  
555 Smithdown Road  
Liverpool  
Merseyside  
L15 5AF

**Belvidere Road Church, Liverpool**

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**for the Year Ended 31 March 2024**

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**Belvidere Road Church, Liverpool**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The charity's objects are for the public benefit, and are restricted to the following:

- (a) to advance the Christian faith in accordance with the Doctrinal Statement ("the Doctrinal Statement") set out in Schedule 1 to the Constitution for the benefit of the public in Liverpool and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- (b) to advance the education of the public in the Christian faith in Liverpool and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- (c) to relieve persons who are in conditions of need or financial hardship or who are sick or in need and to relieve the distress caused thereby in Liverpool and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- (d) to promote and fulfil such other purposes which may be charitable according to the law of England and Wales.

## **Belvidere Road Church, Liverpool**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant activities**

The Trustees have had regard to the Charity Commission general guidance on public benefit when reviewing our aims and objectives, and in planning future activities.

The Trustees consider that the charity's activities reflect our aims and objectives, and that they are designed to provide accessible services and activities that benefit the appropriate sector of the public in accordance with our charitable activities.

The following ministries have been supported, maintained and developed during the financial year.

Sunday Church Services: The church has continued to hold services of worship every Sunday, which have included singing, prayer, preaching / Bible teaching, and throughout the year, age-related activities for children have also been provided. These take place at the Belvedere Academy.

Midweek Bible Study and Prayer meetings: These are held every Wednesday evening, either at the Belvedere Academy, or in homes of church members. Most recently these have been at the Academy. We also hold Zoom online prayer meetings on Monday and Friday mornings.

Youth Ministry ("Impact"). - This operates every Friday evening in term time, at 8pm at Belvedere Academy.

Children's work - Sunday school and "BBB" group – BBB operates every Friday evening, and anywhere from 5 to 15 different children might attend each week. Sunday school operates on Sunday mornings, within the main service. The children who attend appreciate the meetings and what they learn there.

Holiday Bible Club - this club has run for over 50 years - and has been a week of free activities in the summer holidays for primary and junior school age children. This ran in August 2023.

Week of Prayer – is a week in January set aside to call the church together to pray for our church, our city, our country and our world.

Adult Ministries - "Edify" Ladies' group & Men's prayer breakfast. These groups meet monthly / bi-monthly as advertised.

Student welcome and ministry - "Open House" lunch group. This offers any students and young adults a free lunch, a welcome and a chance to meet and get to know families from the church.

Young Adults Group - a training provision for the young adults in the church, meeting fortnightly on Thursday evening. Many different topics have been covered this past year.

Door to Door - Outreach work takes place three days a week, one week in each of the summer months of May, June, July, and August. Church members visit the houses in the local community, discussing the aims of the church, and inviting residents to church services, the children's work, and anything else of interest.

Weekend away at Cefn Lea: In October 2023, we took circa 60 people to a weekend retreat at the Cefn Lea conference centre in mid-Wales, where there was teaching, good fellowship, and enjoyable recreation.

Care Team: This ministry exists to provide both practical and spiritual care to members and friends of the church, who find themselves in particular need. This ranges from visits (either at home or in hospital/care homes), provision of meals, transport to and from meetings etc.

Mature Munch - a monthly opportunity to have Sunday lunch together in someone's home.

Wednesday "McDonalds" meeting - a group of men who meet on a Wednesday morning to discuss the Sunday teaching - and just enjoy company together.

All of these meetings have been open to the general public, whom we have from time to time invited by means of a leaflet campaign and visitation in the surrounding area, and invitation via our website.

In addition, Baptisms, Weddings and Funerals have all been held during the year for friends and members of the church, and open to the public.

Missionary Outreach and Support

## **Belvidere Road Church, Liverpool**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **OBJECTIVES AND ACTIVITIES**

The church has also maintained its support for missionary work throughout the UK and the world.

We support Christian work in Kenya and Romania specifically, along with other support for work in Eastern Europe, Papua New Guinea, and Albania. Within the UK, we have supported the Christian Prison Ministry, the Open Air Mission, Caring for Life, and Listen Liverpool.

#### **Grantmaking**

The church currently aims to allocate at least 10% of the total donations received in the year to external missionary and outreach activities.

Gifts to external organisations and individuals are considered by the Trustees on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

Belvidere Road Church relies entirely on the freewill giving of members and others sympathetic with our aims and objectives. No public appeals for money are made.

Opportunities for support of specific projects by prayer, in kind, by giving of time or resources may be communicated to the membership and congregation from time to time

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The church seeks to maintain a level of reserves sufficient to cover a few month's running costs. The level of reserves is reviewed annually.

Reserves in our particular situation are needed to:-

Cover unforeseen emergency expenditure on facilities

Cover a dramatic and drastic loss of income

Meet our commitments in the short to medium term to those who labour in the gospel among us

Demonstrate good stewardship and financial management

Meet unexpected ministry calls or gospel opportunities that may present themselves

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is established and operates under a "Constitution" and "Rules and Regulations" document. The new constitution was accepted by the church at a meeting of members on 8th July 2019.

##### **Risk management**

The trustees continue to regularly review the major risks to which the charity is exposed, and take appropriate action to mitigate those risks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE017690 (England and Wales)

##### **Registered Charity number**

1183691

##### **Registered office**

476 Aigburth Road

Liverpool

Merseyside

L19 3QE

##### **Trustees**

G A Back

I D Higham

E T Walsh

C Aioanei Trustee (appointed 20.4.23)

**Belvidere Road Church, Liverpool**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Corbett & Co Accountants Ltd  
Chartered Certified Accountants  
555 Smithdown Road  
Liverpool  
Merseyside  
L15 5AF

Approved by order of the board of trustees on 18 November 2024 and signed on its behalf by:

G A Back - Trustee

**Independent Examiner's Report to the Trustees of  
Belvidere Road Church, Liverpool**

**Independent examiner's report to the trustees of Belvidere Road Church, Liverpool ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Nicky Corbett

Corbett & Co Accountants Ltd  
Chartered Certified Accountants  
555 Smithdown Road  
Liverpool  
Merseyside  
L15 5AF

18 November 2024

**Belvidere Road Church, Liverpool**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

		31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		103,348	105,285
Investment income	2	5,234	2,197
<b>Total</b>		<u>108,582</u>	<u>107,482</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<u>94,791</u>	<u>126,522</u>
<b>NET INCOME/(EXPENDITURE)</b>		13,791	(19,040)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		384,312	403,352
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>398,103</u></u>	<u><u>384,312</u></u>

The notes form part of these financial statements



**Belvidere Road Church, Liverpool**

**Balance Sheet**

**31 March 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		404,234	386,423
<b>CREDITORS</b>			
Amounts falling due within one year	6	(6,131)	(2,111)
<b>NET CURRENT ASSETS</b>		<u>398,103</u>	<u>384,312</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		398,103	384,312
<b>NET ASSETS</b>		<u>398,103</u>	<u>384,312</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>398,103</u>	<u>384,312</u>
<b>TOTAL FUNDS</b>		<u>398,103</u>	<u>384,312</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2024 and were signed on its behalf by:

G A Back - Trustee

I D Higham - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>5,234</u>	<u>2,197</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

I D Higham, a trustee, received remuneration in the year of £46,800 (2023 £44,516)

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Belvidere Road Church, Liverpool**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Trustee	1	1
	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	105,285
Investment income	2,197
<b>Total</b>	<u>107,482</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable activities	<u>126,522</u>
 <b>NET INCOME/(EXPENDITURE)</b>	 (19,040)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	403,352
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>384,312</u></u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade creditors	2,542	-
Social security and other taxes	2,809	1,343
Accrued expenses	780	768
	<u>6,131</u>	<u>2,111</u>

**7. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	384,312	13,791	398,103
 <b>TOTAL FUNDS</b>	 <u><u>384,312</u></u>	 <u><u>13,791</u></u>	 <u><u>398,103</u></u>

**Belvidere Road Church, Liverpool**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**7. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	108,582	(94,791)	13,791
<b>TOTAL FUNDS</b>	<u>108,582</u>	<u>(94,791)</u>	<u>13,791</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	403,352	(19,040)	384,312
<b>TOTAL FUNDS</b>	<u>403,352</u>	<u>(19,040)</u>	<u>384,312</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	107,482	(126,522)	(19,040)
<b>TOTAL FUNDS</b>	<u>107,482</u>	<u>(126,522)</u>	<u>(19,040)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	403,352	(5,249)	398,103
<b>TOTAL FUNDS</b>	<u>403,352</u>	<u>(5,249)</u>	<u>398,103</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	216,064	(221,313)	(5,249)
<b>TOTAL FUNDS</b>	<u>216,064</u>	<u>(221,313)</u>	<u>(5,249)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**Belvidere Road Church, Liverpool**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Committed giving	83,877	89,239
Gift aid	19,471	16,046
	<hr/>	<hr/>
	103,348	105,285
<b>Investment income</b>		
Deposit account interest	5,234	2,197
	<hr/>	<hr/>
<b>Total incoming resources</b>	108,582	107,482
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	46,800	44,516
Social security	203	5,145
Pensions	2,340	2,226
Charitable donations	25,013	52,821
Rent	16,704	15,943
Office expenses	2,401	4,465
Insurance	383	381
Bank charges	167	257
	<hr/>	<hr/>
	94,011	125,754
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	780	768
	<hr/>	<hr/>
Total resources expended	94,791	126,522
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>13,791</u>	<u>(19,040)</u>