

# HESKETH BANK CHRISTIAN CENTRE

England & Wales · Charity number 1187821

## Details

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**Other names** HBCF, HESKETH BANK CHRISTIAN FELLOWSHIP

**Status** Registered

**Legal form** CIO

**Registered** 2020-02-07

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

## Contact

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**Address** Hesketh Bank Christian Centre  
Moss Lane  
Hesketh Bank  
Preston  
PR4 6AA

**Phone** 01772816727

**Email** [office@hbconline.co.uk](mailto:office@hbconline.co.uk)

**Website** [www.hbconline.co.uk](http://www.hbconline.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE; AND4.2. THE RELIEF OF PERSONS WHO ARE IN NEED BY REASON OF FINANCIAL HARDSHIP, ILL-HEALTH, UNEMPLOYMENT OR SUCH OTHER ECONOMIC OR SOCIAL DISADVANTAGE IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** Weekly public religious worship servicesEvangelistic eventsFinancial support to specified Christian charitiesWorking with young people and local schools to further knowledge of the Christian FaithSupport to parents/carers and their children and for those in difficulty e.g. mental health issues, suffering isolation, those requiring pastoral support, those in poverty at Christmas

## Classification

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- **How:** Provides Services
- **What:** Disability, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

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- Lancashire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£175,435	£170,159	-	-
2023-12-31	£160,980	£156,186	-	-
2022-12-31	£149,950	£152,196	-	-
2021-12-31	£140,223	£102,890	-	-
2020-12-31	£154,932	£134,123	-	-

## Trustees

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Name	Role	Appointed
Jonathan David Chetwood		2022-02-15
Nicholas Taylor		2022-02-15
Stuart Franklin Roberts		2020-02-07
Susan Jean Baxendale		2025-02-10

**HESKETH BANK CHRISTIAN CENTRE**

England & Wales - Charity number 1187821

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# Accounts

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# **HESKETH BANK CHRISTIAN CENTRE**

**ANNUAL REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

# HESKETH BANK CHRISTIAN CENTRE

## INDEX TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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# HESKETH BANK CHRISTIAN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

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**Registered charity name:** Hesketh Bank Christian Centre

**Trustees:** Steven Barrett  
Stuart Roberts  
Jonathan Chetwood  
Nicholas Taylor  
Susan Baxendale (Appointed 10 February 2025)

**Charity registration number:** 1187821

**Principal address** Moss Lane  
Hesketh Bank  
Preston  
PR4 6AA

**Charity website:** <https://www.hbcconline.co.uk/>

**Independent examiner:** J A Fell & Company  
40 Hoghton Street  
Southport  
PR9 0PQ

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' ANNUAL REPORT (incorporating the directors' report)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees submit their annual report and financial statements for the year ended 31 December 2024.

The Hesketh Bank Christian Centre Charitable Incorporated Organisation (HBCC CIO) was registered with the Charity Commission on the 6th February 2020 and new Trustees were appointed. A transfer agreement was completed on 1st October 2020 when all assets and liabilities were transferred from Hesketh Bank Christian Fellowship to HBCC CIO.

The accounts 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 "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)" (as amended for accounting periods commencing from 1 January 2016).

#### Objectives and activities

The HBCC CIO's objects are:

- 1 The advancement of the Christian faith in such ways as the Charity Trustees may from time to time decide.
- 2 The relief of persons who are in need by reason of financial hardship, ill-health, unemployment or such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and in general the activities adopted in furtherance of these objects are:

Weekly public religious worship services, evangelistic events, financial support to specified Christian charities, working with young people and local schools to further knowledge of the Christian faith and support to parents/carers and their children and for those in difficulty for example, those with mental health issues, suffering isolation, requiring pastoral support, and those in poverty at Christmas and other times of the year.

HBCC CIO's policy is to consult and discuss with employees, through meetings, matters likely to affect them.

HBCC's principal activities are:

#### 1. Church Services

The Church meets each Sunday for worship, teaching and ministry. We welcome all people who come to our services whether they are Christians or others exploring what faith in God means. We seek to love God, one another, and our community, and to reach out to others with the love of Jesus. Our Sunday services encompass all ages, with children and young people, including those with additional needs, meeting for part of each service as YPC (Young People's Church).

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' ANNUAL REPORT (incorporating the directors' report) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 2. Other Meetings

Connect Groups (small groups of individuals who support and encourage one another in the Christian faith) meet on a regular basis. Alpha courses are held from time to time and other outreach events.

#### 3. Community Activities

The Church undertakes many community activities that benefit the wider public as well as the members of the Church itself.

A café (Café Aroma) is open on a Thursday morning for the community and is staffed by volunteers. It has become well established as a meeting place for people from the local community, many of whom do not attend church.

A Peers Early Education Partnership (PEEP) worker is employed to work with families and to help in children's early education. On three mornings per week pre-school children attend PEEP sessions with a parent/carer.

There are activities for young people which take place throughout the week, with the main youth event being the Friday night youth club, 'The Hub'. To lead this work, the church employs a youth worker who is assisted by a team of volunteers.

Community groups make regular use the facilities, for example Scouts and WI, and they are also made available for other outside users where possible.

There is also a Mindfulness Garden which is used for reflection, prayer and remembrance.

The activities organised and supported by the church provide good public benefit.

#### 4. Practical support overseas

HBCC supports other charities and groups working in various countries around the world, encompassing projects such as relief of poverty, education, care of orphans and abandoned children, practical assistance and training.

### **Achievements and performance**

A Christmas presentation for families was again run over the Christmas period.

Work continued on the church garden which is aimed at providing an outdoor space for personal reflection.

The actions from the biannual risk assessment were completed by the Trustees.

HBCC CIO has also supported charitable causes with financial assistance from the charity's own donated income. The Trustees have had regard to the Charity Commission guidance in deciding what activities the charity should undertake and ensuring that it complies with the Charities objectives. Financial help has been provided to Compassion Acts and Cedar House. A church in Nepal was also supported during the year.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' ANNUAL REPORT (incorporating the directors' report) (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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An in-person General Church Meeting was held on 24th November 2024, at which the Trustees presented the accounts for 2023 and actuals and forecasts for 2024 to date.

Work commenced during the year to consider the replacement of the current two part time pastors who will be retiring in January 2026. Either internal or external recruitment is being considered

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

During the year the charity received total income of £175,435 (2024 - £160,980) and recorded expenditure of £170,159 (2024 - £156,186). This led to a surplus for the year of £5,276 (2024 - surplus £4,794) which led to total funds at the year end of £1,125,252 (2024 - £1,119,976).

#### Structure, governance and management

HBCC CIO is a Charitable Incorporated Organisation governed by the Constitution dated 3rd February 2020.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Steven Barrett  
Stuart Roberts  
Jonathan Chetwood  
Nicholas Taylor  
Susan Baxendale (Appointed 10 February 2025)

New trustees are appointed by the existing trustees in accordance with the Constitution.

The Church is run by a Leadership team, comprising the Pastors, elder, and other nominated leaders, who together exercise spiritual and practical leadership.

The Trustees retain responsibility for legal matters such as employment and health and safety.

The Trustees' report was approved by the Board of Trustees.

*Steven Barrett*

Steven Barrett

**Trustee**

Dated: 26 October 2025

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

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### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HESKETH BANK CHRISTIAN CENTRE

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HESKETH BANK CHRISTIAN CENTRE FOR THE YEAR ENDED 31 DECEMBER 2024

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I report to the trustees on my examination of the financial statements of Hesketh Bank Christian Centre ('the charity') for the year ended 31 December 2024, which are set out on pages 7 to 16.

### **Respective responsibilities of Trustees and examiner**

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Oliver Grills*

**O J Grills FCA (Independent examiner)**

for and on behalf of J A Fell & Company Chartered Accountants  
40 Hoghton Street, Southport, PR9 0PQ

**Dated:** 26 October 2025

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and legacies	2(a)	111,843	2,570	114,413	111,556
Charitable activities	2(b)	16,608	-	16,608	19,322
Other trading activities	2(c)	28,200	-	28,200	15,784
Investment income	2(d)	16,214	-	16,214	14,318
<b>Total income</b>		<b>172,865</b>	<b>2,570</b>	<b>175,435</b>	<b>160,980</b>
<b>Expenditure on:</b>					
Charitable activities	3	165,594	4,565	170,159	151,354
Property refurbishment		-	-	-	4,832
<b>Total expenditure</b>		<b>165,594</b>	<b>4,565</b>	<b>170,159</b>	<b>156,186</b>
<b>Transfers between funds</b>		<b>(1,693)</b>	<b>1,693</b>	<b>-</b>	<b>-</b>
<b>Surplus for the year</b>		<b>5,578</b>	<b>(302)</b>	<b>5,276</b>	<b>4,794</b>
Total funds brought forward		1,118,186	1,790	1,119,976	1,115,182
<b>Total funds carried forward</b>		<b>1,123,764</b>	<b>1,488</b>	<b>1,125,252</b>	<b>1,119,976</b>

The Statement of Financial Activities includes gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities for the comparative year can be found in Note 14.

The notes on pages 9 - 16 form part of these financial statements.

# HESKETH BANK CHRISTIAN CENTRE

Charity registration number: 1187821

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	1,038,895	1,039,919
<b>Current assets</b>			
Debtors	8	5,918	4,231
Cash at bank and in hand		82,306	76,769
		<u>88,224</u>	<u>81,000</u>
<b>Less: Current liabilities</b>			
Creditors falling due within one year	9	(1,867)	(943)
<b>Net current assets</b>		<u>86,357</u>	<u>80,057</u>
<b>Net assets</b>		<u>1,125,252</u>	<u>1,119,976</u>
<b>Reserves</b>			
Restricted funds	12	1,488	1,790
Designated funds	11	9,185	8,641
Unrestricted funds	11	1,116,272	1,109,545
<b>Total funds</b>		<u>1,126,945</u>	<u>1,119,976</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 October 2025.

*Steven Barrett*

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Steven Barrett, Trustee

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 ACCOUNTING POLICIES

##### Charity information

Hesketh Bank Christian Centre is a Charitable Incorporated Organisation with a registered number of 1187821 and is governed by a trust deed dated 6 February 2020.

##### 1.1 Accounting convention

These accounts have been prepared in accordance “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are those unrestricted funds set aside by the Trustees for specific purposes.

##### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 ACCOUNTING POLICIES (continued)

##### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line 15 years
Fixtures and fittings	10% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

##### 1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall

##### 1.7 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 2 INCOME

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	<i>Total Funds 2023 £</i>
<b>(a) Donations and legacies:</b>				
Donations and gifts	92,532	2,570	<b>95,102</b>	93,770
Gift aid receivable	19,311	-	<b>19,311</b>	17,786
	<u>111,843</u>	<u>2,570</u>	<u><b>114,413</b></u>	<u>111,556</u>
<b>(b) Charitable activities:</b>				
PEEP/Family/Youth activities	16,608	-	<b>16,608</b>	19,322
<b>(c) Other trading activities</b>				
PEEP events	2,007	-	<b>2,007</b>	996
Other events	6,337	-	<b>6,337</b>	-
Café Aroma income	19,856	-	<b>19,856</b>	14,788
	<u>28,200</u>	<u>-</u>	<u><b>28,200</b></u>	<u>15,784</u>
<b>(d) Investment income:</b>				
Rental income (all sources)	16,100	-	<b>16,100</b>	14,318
Bank interest	114	-	<b>114</b>	-
	<u>16,214</u>	<u>-</u>	<u><b>16,214</b></u>	<u>14,318</u>
<b>Total Income</b>	<u><u>172,865</u></u>	<u><u>2,570</u></u>	<u><u><b>175,435</b></u></u>	<u><u>160,980</u></u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 3 EXPENDITURE ON CHARITABLE ACTIVITIES

	Worship & Ministry 2024 £	PEEP 2024 £	YPC and Youth 2024 £	Total 2024 £	Worship & Ministry 2023 £	PEEP 2023 £	YPC and Youth 2023 £	Total 2023 £
Staff costs	45,697	14,939	21,518	82,154	42,578	10,065	20,273	72,916
Meeting and event costs	15,788	2,110	2,103	20,001	13,449	1,877	9,122	24,448
Missionary work and donations	13,702	-	-	13,702	10,930	-	-	10,930
Mindfulness garden	-	1,719	-	1,719	-	2,370	-	2,370
				-				-
	75,187	18,768	23,621	117,576	66,957	14,312	29,395	110,664
Share of support costs (see note 4)	33,625	8,394	10,564	52,583	5,262	24,620	10,808	40,690
	108,812	27,162	34,185	170,159	72,219	38,932	40,203	151,354
<b>Analysis by fund:</b>								
Unrestricted funds - general	105,966	25,443	34,185	165,594	70,219	36,562	40,203	146,984
Restricted funds	2,846	1,719	-	4,565	2,000	2,370	-	4,370
	108,812	27,162	34,185	170,159	72,219	38,932	40,203	151,354

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 4 SUPPORT COSTS

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Telephone	1,449	1,862
Office Costs	1,822	811
Sundry	1,152	3,138
Bank Charges	180	257
Property Costs	31,080	18,507
Cleaning and repairs	6,086	5,211
Depreciation	2,439	2,804
Insurance	5,910	5,645
Subscriptions	2,465	2,455
	<u>52,583</u>	<u>40,690</u>

### 5 TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (funds - none).

### 6 EMPLOYEES

	2024 Number	2023 Number
The average monthly number of employees during the year were:		
Number	<u>5</u>	<u>6</u>
<b>Employment Costs</b>	<b>2024</b> £	<b>2023</b> £
Wages and salaries	80,959	71,509
Pension costs	1,196	1,407
	<u>82,154</u>	<u>72,916</u>

No employee earned more than £60,000 throughout the year (2023 - none).

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 7 FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	Computer Equipment £	Motor Vehicles £	Total £
<b>Cost</b>					
At 1 January 2024	1,023,723	67,714	54,636	9,000	1,155,073
Additions	-	1,416	-	-	1,416
Disposals	-	-	-	-	-
A 31 December 2024	<b>1,023,723</b>	<b>69,130</b>	<b>54,636</b>	<b>9,000</b>	<b>1,156,489</b>
<b>Depreciation</b>					
At 1 January 2024	-	54,588	51,566	9,000	115,154
Charge for the year	-	1,310	1,130	-	2,440
On disposals	-	-	-	-	-
A 31 December 2024	-	<b>55,898</b>	<b>52,696</b>	<b>9,000</b>	<b>117,594</b>
<b>Net book value</b>					
A 31 December 2024	<b>1,023,723</b>	<b>13,232</b>	<b>1,940</b>	-	<b>1,038,895</b>
At 31 December 2023	1,023,723	13,126	3,070	-	1,039,919

#### 8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Gift aid due from HMRC	5,084	4,231
Other debtors	834	-
	<b>5,918</b>	<b>4,231</b>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Tax and social security	943	943
Accruals and deferred income	924	-
	<u>1,867</u>	<u>943</u>

### 10 ANALYSIS OF NET ASSETS

	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
Tangible fixed assets	-	1,038,895	1,038,895	1,039,919
Current assets	1,488	86,736	88,224	81,000
Current liabilities	-	(1,867)	(1,867)	(943)
	<u>1,488</u>	<u>1,123,764</u>	<u>1,125,252</u>	<u>1,119,976</u>

### 11 UNRESTRICTED FUNDS

	<i>Balance at 01.01.24 £</i>	<i>Transfers in year £</i>	<i>Received in year £</i>	<i>Expended in year £</i>	<i>Balance at 31.12.24 £</i>
General Funds	1,109,545	(8,798)	172,865	(157,340)	1,116,272
<u>Designated Funds:</u>					
<i>Local</i>	1,849	-	-	-	1,849
<i>Compassion Acts</i>	988	4,399	-	(4,127)	1,260
<i>Church Boiler</i>	4,816	-	-	-	4,816
<i>Cedar House</i>	988	-	-	(988)	-
<i>Source of Hope</i>	-	4,399	-	(3,139)	1,260
	<u>1,118,186</u>	<u>-</u>	<u>172,865</u>	<u>(165,594)</u>	<u>1,125,457</u>

<i>Prior year</i>	<i>Balance at 01.01.23 £</i>	<i>Transfers in year £</i>	<i>Received in year £</i>	<i>Expended in year £</i>	<i>Balance at 31.12.23 £</i>
General Funds	1,102,534	(12,021)	157,751	(138,719)	1,109,545
<u>Designated Funds:</u>					
<i>Local</i>	2,611	-	-	(762)	1,849
<i>Compassion Acts</i>	-	4,197	-	(3,209)	988
<i>Church Boiler</i>	4,816	-	-	-	4,816
<i>Cedar House</i>	-	4,197	-	(3,209)	988
<i>Transforming Lives for Go</i>	1,085	-	-	(1,085)	-
	<u>1,111,046</u>	<u>(3,627)</u>	<u>157,751</u>	<u>(146,984)</u>	<u>1,118,186</u>

The church allocates 8-10% of donated income to benefit others through donations to other churches and to assist with local needs.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 RESTRICTED FUNDS

	Balance at 01.01.24 £	Transfers in year	Income in year £	Expenditure in year £	Balance at 31.12.24 £
Earthquake appeal	-	-	-	-	-
five19	-	-	-	-	-
Video Equipment	1,790	-	-	(603)	1,187
Nepal appeal	-	-	2,544	(2,243)	301
Mindfulness Garden	-	1,693	26	(1,719)	-
	<u>1,790</u>	<u>1,693</u>	<u>2,570</u>	<u>(4,565)</u>	<u>1,488</u>

<i>Prior year</i>	Balance at 01.01.23 £	Transfers in year	Income in year £	Expenditure in year £	Balance at 31.12.23 £
Earthquake appeal	-	683	1,317	(2,000)	-
five19	2,346	2,486	-	(4,832)	-
Video Equipment	1,790	-	-	-	1,790
Mindfulness Garden	-	458	1,912	(2,370)	-
	<u>4,136</u>	<u>3,627</u>	<u>3,229</u>	<u>(9,202)</u>	<u>1,790</u>

#### 14 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income from:</b>				
Donations and legacies	2(a)	108,327	3,229	111,556
Charitable activities	2(b)	19,322	-	19,322
Other trading activities	2(c)	15,784	-	15,784
Investment income	2(d)	14,318	-	14,318
<b>Total income</b>		<u>157,751</u>	<u>3,229</u>	<u>160,980</u>
<b>Expenditure on:</b>				
Charitable activities	3	146,984	4,370	151,354
Property refurbishment			4,832	4,832
<b>Total expenditure</b>		<u>146,984</u>	<u>9,202</u>	<u>156,186</u>
Transfers between funds		(3,627)	3,627	-
<b>Net income/(expenditure)</b>		<u>7,140</u>	<u>(2,346)</u>	<u>4,794</u>
Total funds brought forward		<u>1,111,046</u>	<u>4,136</u>	<u>1,115,182</u>
<b>Total funds carried forward</b>		<u>1,118,186</u>	<u>1,790</u>	<u>1,119,976</u>

# CERTIFICATE *of* SIGNATURE

REF. NUMBER  
GJWCS-8NLQJ-WPKUF-CTTXO

DOCUMENT COMPLETED BY ALL PARTIES ON  
26 OCT 2025 21:55:59  
UTC

## SIGNER

**STEVEN BARRETT**

EMAIL  
STEVENBARRETT7@GMAIL.COM

## TIMESTAMP

SENT  
26 OCT 2025 20:22:00

VIEWED  
26 OCT 2025 21:02:27

SIGNED  
26 OCT 2025 21:04:45

## SIGNATURE



IP ADDRESS  
104.28.40.91

LOCATION  
MANCHESTER, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
26 OCT 2025 21:02:27

**OLIVER GRILLS**

EMAIL  
OLIVERGRILLS@JAFELL.CO.UK

SENT  
26 OCT 2025 20:22:00

VIEWED  
26 OCT 2025 21:55:40

SIGNED  
26 OCT 2025 21:55:59



IP ADDRESS  
109.148.219.95

LOCATION  
GRANGE-OVER-SANDS, UNITED KINGDOM

## RECIPIENT VERIFICATION

EMAIL VERIFIED  
26 OCT 2025 21:55:40



**HESKETH BANK CHRISTIAN CENTRE**

England & Wales - Charity number 1187821

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# Accounts

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**HESKETH BANK CHRISTIAN CENTRE**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**



# HESKETH BANK CHRISTIAN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Steven Barrett Stuart Roberts Jonathan Chetwood Nicholas Taylor
<b>Charity number</b>	1187821
<b>Principal address</b>	Moss Lane Hesketh Bank Preston PR4 6AA
<b>Independent examiner</b>	J A Fell & Company 40 Houghton Street Southport PR9 0PQ

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# HESKETH BANK CHRISTIAN CENTRE

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 16

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# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their report and financial statements for the year ended 31 December 2023.

The Hesketh Bank Christian Centre Charitable Incorporated Organisation (HBCC CIO) was registered with the Charity Commission on the 6th February 2020 and new Trustees were appointed. A transfer agreement was completed on 1st October 2020 when all assets and liabilities were transferred from Hesketh Bank Christian Fellowship to HBCC CIO.

The accounts 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 "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

HBCC's objects are:

1. The advancement of the Christian faith in such ways as the Charity Trustees may from time to time decide.
2. The relief of persons who are in need by reason of financial hardship, ill-health, unemployment or such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and in general the activities adopted in furtherance of these objects are:

Weekly public religious worship services, evangelistic events, financial support to specified Christian charities, working with young people and local schools to further knowledge of the Christian faith and support to parents/carers and their children and for those in difficulty for example, mental health issues, suffering isolation, those requiring pastoral support, those in poverty at Christmas and other times of the year.

HBCC's policy is to consult and discuss with employees, through meetings, matters like to affect employees.

HBCC's principal activities are:

#### **1. Church services**

The Church meets each Sunday for worship, teaching and ministry. We welcome all people who come to our services whether they are Christians or others exploring what faith in God means. We seek to love God, one another, and our community, and to reach out to others with the love of Jesus. Our Sunday services encompass all ages, with children and young people, including those with additional needs, meeting for part of each service as YPC (Young Peoples' Church)

#### **2. Other meetings**

Life Groups (small groups of individuals who support and encourage one another in the Christian faith) meet fortnightly during term times. Regular Alpha courses are held and also other outreach events.

#### **3. Community Activities**

The Church undertakes a great deal of community activities that benefit the wider public as well as the members of the Church itself.

A café (Café Aroma) is open on a Thursday morning for the community and is staffed by volunteers. It has become well established as a meeting place for people from the local community, many of whom do not attend church.

A Peers Early Education Partnership (PEEP) worker is employed to work with families and to help in children's early education. On three mornings per week pre-school children attend PEEP sessions with a parent/carer. A new PEEP and Outreach Leader was appointed in the 2nd quarter of the year.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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There are activities for young people which take place throughout the week, with the main youth event being the Friday night youth club, 'The Hub'. To lead this work, the church employs a youth worker who is assisted by a team of volunteers.

Community groups make regular use the facilities, for example Scouts and WI, and they are also made available for other outside users where possible.

Work commenced on the Mindfulness Garden which will be used for reflection, prayer and remembrance.

The activities organised and supported by the church provide good public benefit.

#### 4. Practical support overseas

HBCC supports other charities and groups working in various countries around the world, encompassing projects such as relief of poverty, education, care of orphans and abandoned children, practical assistance and training.

#### **Achievements and performance**

A Narnia presentation was again run over the Christmas period.

Several significant repairs/replacements were made during the period including those to the old church hall.

Work started on a church garden which aims to provide an outdoor space for personal reflection.

A software program called Church Suite has been implemented with all those that attend the church to simplify administration activities, keep people informed whilst also helping with GDPR responsibilities.

The biannual risk assessment was completed by the Trustees. The number of risks, and their potential severity, has reduced significantly from 2021. Actions are ongoing to minimise those currently identified.

HBCC CIO has also supported charitable causes with financial assistance from the charity's own donated income. The Trustees have had regard to the Charity Commission guidance in deciding what activities the charity should undertake and ensuring that it complies with the Charities objectives. Financial help has been provided to Compassion Acts and Cedar House.

An in-person General Church Meeting was held on 16 November 2023, at which the Trustees presented the accounts for 2022 and actuals and forecasts for 2023 to date.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

During the year the charity received total income of £160,980 (2022 - £149,950) and recorded expenditure of £156,186 (2022 - £152,682). This led to a small surplus for the year of £4,794 (2022 - deficit £2,732) which led to total funds at the year end of £1,119,976 (2022 - £1,115,182).

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2023*

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### **Structure, governance and management**

HBCC CIO is a Charitable Incorporated Organisation governed by the Constitution dated 3rd February 2020.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Steven Barrett  
Stuart Roberts  
Jonathan Chetwood  
Nicholas Taylor

New trustees are appointed by the existing trustees in accordance with the Constitution.

The Church is run by a Spiritual Leadership team, comprising the Pastors, and other nominated leaders, both paid and unpaid who together exercise spiritual and practical leadership.

The Trustees retain responsibility for legal matters such as employment and health and safety.

The Trustees' report was approved by the Board of Trustees.

.....  
Steven Barrett

**Trustee**

Dated: 29 October 2024.

# **HESKETH BANK CHRISTIAN CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HESKETH BANK CHRISTIAN CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HESKETH BANK CHRISTIAN CENTRE

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I report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 6 to 16.

#### **Respective responsibilities of Trustees and examiner**

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Oliver Grills FCA  
J A Fell & Co  
40 Hoghton Street  
Southport  
PR9 0PQ

Dated: ...30/10/2024.....

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	108,327	3,229	111,556	114,111	550	114,661
Charitable activities	4	19,322	-	19,322	15,623	-	15,623
Other trading activities	5	15,784	-	15,784	7,248	-	7,248
Investments	6	14,318	-	14,318	12,418	-	12,418
<b>Total income</b>		<b>157,751</b>	<b>3,229</b>	<b>160,980</b>	<b>149,400</b>	<b>550</b>	<b>149,950</b>
<b>Expenditure on:</b>							
Charitable activities	7	146,984	4,370	151,354	151,469	-	151,469
Property refurbishment	11	-	4,832	4,832	-	1,213	1,213
<b>Total expenditure</b>		<b>146,984</b>	<b>9,202</b>	<b>156,186</b>	<b>151,469</b>	<b>1,213</b>	<b>152,682</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>10,767</b>	<b>(5,973)</b>	<b>4,794</b>	<b>(2,069)</b>	<b>(663)</b>	<b>(2,732)</b>
Gross transfers between funds		(3,627)	3,627	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>7,140</b>	<b>(2,346)</b>	<b>4,794</b>	<b>(2,069)</b>	<b>(663)</b>	<b>(2,732)</b>
Fund balances at 1 January 2023		1,111,046	4,136	1,115,182	1,113,115	4,799	1,117,914
<b>Fund balances at 31 December 2023</b>		<b>1,118,186</b>	<b>1,790</b>	<b>1,119,976</b>	<b>1,111,046</b>	<b>4,136</b>	<b>1,115,182</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HESKETH BANK CHRISTIAN CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,039,919		1,039,722
<b>Current assets</b>					
Debtors	13	4,231		4,555	
Cash at bank and in hand		76,769		72,114	
		<u>81,000</u>		<u>76,669</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(943)</u>		<u>(1,209)</u>	
Net current assets			80,057		75,460
<b>Total assets less current liabilities</b>			<u>1,119,976</u>		<u>1,115,182</u>
<b>Income funds</b>					
Restricted funds	15		1,790		4,136
<u>Unrestricted funds - general</u>					
Designated funds	16	8,641		6,491	
General unrestricted funds		<u>1,109,545</u>		<u>1,104,555</u>	
			<u>1,118,186</u>		<u>1,111,046</u>
			<u>1,119,976</u>		<u>1,115,182</u>

The financial statements were approved by the Trustees on 29 October 2024.

.....  
Steven Barrett  
Trustee

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Hesketh Bank Christian Centre is a Charitable Incorporated Organisation with a registered number of 1187821 and is governed by a trust deed dated 6 February 2020.

#### 1.1 Accounting convention

These accounts have been prepared in accordance "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies

(Continued)

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	SL 15 years
Fixtures and fittings	10% Reducing Balance
Equipment	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from:

Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and gifts	90,714	3,056	93,770	98,344
Gift aid recoverable	17,613	173	17,786	16,317
<b>For the year ended 31 December 2023</b>	<u>108,327</u>	<u>3,229</u>	<u>111,556</u>	<u>114,661</u>
<b>For the year ended 31 December 2022</b>	<u>114,111</u>	<u>550</u>		<u>114,661</u>



# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Charitable activities

	Worship & Ministry 2023 £	PEEP 2023 £	YPC and Youth 2023 £	Total 2023 £	Worship & Ministry 2022 £	PEEP 2022 £	YPC and Youth 2022 £	Total 2022 £
Staff costs	42,578	10,065	20,273	72,916	40,288	11,059	18,981	70,328
Meeting and events costs	13,449	1,877	9,122	24,448	15,276	3,058	5,745	24,079
Missionary Work & Donations	10,930	-	-	10,930	9,837	-	-	9,837
Mindfulness garden	-	2,370	-	2,370	-	-	-	-
	<u>66,957</u>	<u>14,312</u>	<u>29,395</u>	<u>110,664</u>	<u>65,401</u>	<u>14,117</u>	<u>24,726</u>	<u>104,244</u>
Share of support costs (see note 8)	5,262	24,620	10,808	40,690	29,869	6,308	11,048	47,225
	<u>72,219</u>	<u>38,932</u>	<u>40,203</u>	<u>151,354</u>	<u>95,270</u>	<u>20,425</u>	<u>35,774</u>	<u>151,469</u>
<b>Analysis by fund</b>								
Unrestricted funds - general	70,219	36,562	40,203	146,984	95,270	20,425	35,774	151,469
Restricted funds	2,000	2,370	-	4,370	-	-	-	-
	<u>72,219</u>	<u>38,932</u>	<u>40,203</u>	<u>151,354</u>	<u>95,270</u>	<u>20,425</u>	<u>35,774</u>	<u>151,469</u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 8 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Telephone	1,862	-	1,862	1,590	
PPS / Advertising	811	-	811	975	
Sundry	3,138	-	3,138	3,460	
Bank Charges	257	-	257	45	
Property Costs	18,507	-	18,507	26,603	
Support costs heading 7	5,211	-	5,211	5,379	
Depreciation	2,804	-	2,804	2,450	
Insurance	5,645	-	5,645	5,255	
Subscriptions	<b>2,455</b>	-	<b>2,455</b>	<b>1,468</b>	
	<u>40,690</u>	<u>-</u>	<u>40,690</u>	<u>47,225</u>	
Analysed between					
Charitable activities	<u>40,690</u>	<u>-</u>	<u>40,690</u>	<u>47,225</u>	

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Charitable activities	<u>6</u>	<u>6</u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	71,509	68,747
Other pension costs	1,407	1,581
	<u>72,916</u>	<u>70,328</u>

No member of staff was paid in excess of £60,000 (2022 - none).

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 11 Property refurbishment

Five19 Property refurbishment was a fund set up to resource the refurbishment of the older church buildings and support a programme of repairs to improve the facilities.

### 12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2023	1,023,723	67,714	51,636	9,000	1,152,073
Additions	-	-	3,000	-	3,000
At 31 December 2023	1,023,723	67,714	54,636	9,000	1,155,073
<b>Depreciation and impairment</b>					
At 1 January 2023	-	53,291	50,060	9,000	112,351
Depreciation charged in the year	-	1,297	1,506	-	2,803
At 31 December 2023	-	54,588	51,566	9,000	115,154
<b>Carrying amount</b>					
At 31 December 2023	1,023,723	13,126	3,070	-	1,039,919
At 31 December 2022	1,023,723	14,423	1,576	-	1,039,722

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Gift aid receivable	4,231	4,435
Other debtors	-	120
	4,231	4,555

### 14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	943	1,209

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at 31 December 2023
	Balance at 1 January 2022	Income received	Resources expended	Balance at 1 January 2023	Income received	Resources expended		
	£	£	£	£	£	£		
Earthquake appeal	-	-	-	-	1,317	(2,000)	683	-
five19	3,559	-	(1,213)	2,346	-	(4,832)	2,486	-
Video Equipment	1,240	550	-	1,790	-	-	-	1,790
Mindfulness Garden	-	-	-	-	1,912	(2,370)	458	-
	<u>4,799</u>	<u>550</u>	<u>(1,213)</u>	<u>4,136</u>	<u>3,229</u>	<u>(9,202)</u>	<u>3,627</u>	<u>1,790</u>

The restricted fund for video equipment relates to donations to fund future purchase of media devices.

five19 is a fund set up to resource the refurbishment of the older church buildings and support a programme of repairs to improve the facilities.

Mindfulness Garden is a fund set up to provide an outdoor space for personal reflection.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds						
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Resources expended	Transfer from general funds	Balance at 31 December 2023
	£	£	£	£	£	£	£
Compassion	-	664	(664)	-	-	-	-
Local	3,061	-	(450)	2,611	(762)	-	1,849
Compassion Acts	-	-	-	-	(3,209)	4,197	988
Church boiler	4,816	-	-	4,816	-	-	4,816
POCM	-	250	(250)	-	-	-	-
Trussell Trust	-	664	(664)	-	-	-	-
Cedar House	-	-	-	-	(3,209)	4,197	988
Source of Hope	-	2,311	(2,311)	-	-	-	-
Transforming Lives for Good	-	1,980	(895)	1,085	(1,085)	-	-
	<u>7,877</u>	<u>5,869</u>	<u>(5,234)</u>	<u>8,512</u>	<u>(8,265)</u>	<u>8,394</u>	<u>8,641</u>

The church allocates 8-10% of donated income to benefit others through donations to other charities and to assist with local needs.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	1,039,919	-	1,039,919	1,039,722	-	1,039,722
Current assets/(liabilities)	80,057	-	80,057	71,324	4,136	75,460
	<u>1,119,976</u>	<u>-</u>	<u>1,119,976</u>	<u>1,111,046</u>	<u>4,136</u>	<u>1,115,182</u>

**HESKETH BANK CHRISTIAN CENTRE**

England & Wales - Charity number 1187821

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# Accounts

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**HESKETH BANK CHRISTIAN CENTRE**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2022**



# HESKETH BANK CHRISTIAN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Steven Barrett Stuart Roberts Jonathan Chetwood Nicholas Taylor	(Appointed 15 February 2022) (Appointed 15 February 2022)
<b>Charity number</b>	1187821	
<b>Principal address</b>	Moss Lane Hesketh Bank Preston PR4 6AA	
<b>Independent examiner</b>	J A Fell & Company 40 Houghton Street Southport PR9 0PQ	

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# HESKETH BANK CHRISTIAN CENTRE

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Statement of financial activities	6
Balance sheet	7
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# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their report and financial statements for the year ended 31 December 2022.

The Hesketh Bank Christian Centre Charitable Incorporated Organisation (HBCC CIO) was registered with the Charity Commission on the 6th February 2020 and new Trustees were appointed. A transfer agreement was completed on 1st October 2020 when all assets and liabilities were transferred from Hesketh Bank Christian Fellowship to HBCC CIO.

The accounts 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 "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

HBCC's objects are:

1. The advancement of the Christian faith in such ways as the Charity Trustees may from time to time decide.
2. The relief of persons who are in need by reason of financial hardship, ill-health, unemployment or such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and in general the activities adopted in furtherance of these objects are:

Weekly public religious worship services, evangelistic events, financial support to specified Christian charities, working with young people and local schools to further knowledge of the Christian faith and support to parents/carers and their children and for those in difficulty for example, mental health issues, suffering isolation, those requiring pastoral support, those in poverty at Christmas and other times of the year.

HBCC's policy is to consult and discuss with employees, through meetings, matters like to affect employees.

HBCC's principal activities are:

#### **1. Church services**

The Church meets each Sunday for worship, teaching and ministry. We welcome all people who come to our services whether they are Christians or others exploring what faith in God means. We seek to love God, one another, our community and reach out to others with the love of Jesus. Our Sunday services encompass all ages, with children and young people, including those with additional needs, meeting for part of each service as YPC (Young People's Church).

#### **2. Other meetings**

Life Groups (small groups of individuals who support and encourage one another in the Christian faith) meet fortnightly during term times. Regular Alpha courses are held and also other outreach events.

#### **3. Community Activities**

The Church undertakes a great deal of community activities that benefit the wider public as well as the members of the Church itself.

A Peers Early Education Partnership (PEEP) worker is employed to work with families and to help in children's early education. On three mornings per week pre-school children attend PEEP sessions with a parent/carer. Some 70 to 80 families are represented each week. Recruitment for a new PEEP leader commenced in the last quarter due to the upcoming retirement of the current post holder.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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There are a number of activities for young people which take place throughout the week, and the main youth event is the Friday night youth club, 'The Hub', which is attended by over 70 young people, mostly from the local community. To lead this work, the church employs a youth worker who is assisted by a team of volunteers.

Community groups make regular use the facilities, for example Scouts and WI, and they are also made available for other outside users where possible. The church building was also opened on a Monday morning for the 'Warm Space' Initiative to help individuals during the cost-of-living crisis.

The activities organised and supported by the church provide good public benefit.

#### 4. Practical support overseas

HBCC supports other charities and groups working in various countries around the world, encompassing projects such as relief of poverty, education, care of orphans and abandoned children, practical assistance and training.

#### **Achievements and performance**

The church celebrated its 50<sup>th</sup> anniversary this year and this was marked by celebrations and reflections during the year

Following relaxation in the Covid regulations, streaming of services was discontinued and returning to the services was encouraged.

In April a café (Café Aroma) was opened on a Thursday morning to serve both the church and the local community to help provide a space for connection and friendship. This is staffed by volunteers. Appropriate approval was obtained.

A Narnia presentation was again run over the Christmas period.

An in-person General Church Meeting was held on 6<sup>th</sup> November 2022, at which the Trustees presented the accounts for 2021 and actuals and forecasts for the current year.

A number of significant repairs/replacements were made during the period. These included a new gas boiler and controls for the main building.

As part of the Queen's Jubilee celebrations, the church hosted a lunch for the community and was involved with other activities happening in the local area. In addition, to help facilitate the financial management of these, some funds were received and distributed on behalf of several local organisations. Therefore, in these instances, HBCC CIO acted as agent in passing through funds to them from donations received. These amounts are not included in the accounts.

HBCC CIO has also supported charitable causes with financial assistance from the charity's own donated income. The Trustees have had regard to the Charity Commission guidance in deciding what activities the charity should undertake and ensuring that it complies with the Charities objectives. Financial help has been provided to Transforming Lives for Good (TLG) and Source of Hope, a locally based charity providing support for water projects, children's work and conservation farming in Kenya.

#### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

During the year the charity received total income of £149,950 (2021 - £140,223) and recorded expenditure of £152,196 (2021 - 102,890). This led to a small deficit for the year of £2,246 (2021 - surplus £37,333 ) which led to total funds at the year end of £1,115,668 (2021 - £1,117,914).

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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### **Structure, governance and management**

HBCC CIO is a Charitable Incorporated Organisation governed by the Constitution dated 3rd February 2020.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Steven Barrett

Stuart Roberts

Stuart Taylor

(Resigned 15 February 2022)

Jonathan Chetwood

(Appointed 15 February 2022)

Nicholas Taylor

(Appointed 15 February 2022)

New trustees are appointed by the existing trustees in accordance with the Constitution.

The Church is run by a Spiritual Leadership team, comprising the Pastors, and other nominated leaders, both paid and unpaid who together exercise spiritual and practical leadership.

The Trustees retain responsibility for legal matters such as employment and health and safety.

The Trustees' report was approved by the Board of Trustees.

Steven Barrett

**Trustee**

Dated: 10 October 2023

# **HESKETH BANK CHRISTIAN CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HESKETH BANK CHRISTIAN CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HESKETH BANK CHRISTIAN CENTRE

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I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 6 to 16.

#### **Respective responsibilities of Trustees and examiner**

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Oliver Grills FCA  
J A Fell & Co  
40 Hoghton Street  
Southport  
PR9 0PQ

Dated: 10 October 2023

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	3	114,111	550	114,661	121,620	1,240	122,860
Charitable activities	4	15,623	-	15,623	7,543	-	7,543
Other trading activities	5	7,248	-	7,248	266	-	266
Investments	6	12,418	-	12,418	9,554	-	9,554
<b>Total income</b>		<b>149,400</b>	<b>550</b>	<b>149,950</b>	<b>138,983</b>	<b>1,240</b>	<b>140,223</b>
<b>Expenditure on:</b>							
Charitable activities	7	151,469	-	151,469	102,337	-	102,337
Property refurbishment	11	-	1,213	1,213	-	553	553
<b>Total expenditure</b>		<b>151,469</b>	<b>1,213</b>	<b>152,682</b>	<b>102,337</b>	<b>553</b>	<b>102,890</b>
<b>Net (expenditure)/income for the year/</b>							
<b>Net movement in funds</b>		<b>(2,069)</b>	<b>(663)</b>	<b>(2,732)</b>	<b>36,646</b>	<b>687</b>	<b>37,333</b>
Fund balances at 1 January 2022		1,113,115	4,799	1,117,914	1,076,469	4,112	1,080,581
<b>Fund balances at 31 December 2022</b>		<b>1,111,046</b>	<b>4,136</b>	<b>1,115,182</b>	<b>1,113,115</b>	<b>4,799</b>	<b>1,117,914</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HESKETH BANK CHRISTIAN CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,039,722		1,040,723
<b>Current assets</b>					
Debtors	13	4,555		4,475	
Cash at bank and in hand		72,114		73,166	
		<u>76,669</u>		<u>77,641</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(1,209)</u>		<u>(450)</u>	
Net current assets			75,460		77,191
<b>Total assets less current liabilities</b>			<u>1,115,182</u>		<u>1,117,914</u>
<b>Income funds</b>					
Restricted funds	15		4,136		4,799
<u>Unrestricted funds - general</u>					
Designated funds	16	6,491		3,061	
General unrestricted funds		<u>1,104,555</u>		<u>1,110,054</u>	
			<u>1,111,046</u>		<u>1,113,115</u>
			<u>1,115,182</u>		<u>1,117,914</u>

The financial statements were approved by the Trustees on 10 October 2023

Steven Barrett  
Trustee

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Hesketh Bank Christian Centre is a Charitable Incorporated Organisation with a registered number of 1187821 and is governed by a trust deed dated 6 February 2020.

#### 1.1 Accounting convention

These accounts have been prepared in accordance "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies (Continued)

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	SL 15 years
Fixtures and fittings	10% Reducing Balance
Computers	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from:

Donations and legacies

	Unrestricted funds general	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Donations and gifts	97,794	550	98,344	98,564
Coronavirus Job Retention Scheme	-	-	-	7,055
Gift aid recoverable	16,317	-	16,317	17,241
<b>For the year ended 31 December 2022</b>	<b>114,111</b>	<b>550</b>	<b>114,661</b>	<b>122,860</b>
<b>For the year ended 31 December 2021</b>	<b>121,620</b>	<b>1,240</b>		<b>122,860</b>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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**4 Income from:**  
Charitable activities

	<b>2022</b>	<b>2021</b>
	£	£
PEEP / Family / Youth Activities	15,623	7,543

**5 Other trading activities**

	<b>Unrestricted funds general 2022</b>	<b>Unrestricted funds general 2021</b>
	£	£
PEEP fundraising events	704	266
Cafe Aroma income	6,544	-
Other trading activities	7,248	266

**6 Investments**

	<b>Unrestricted funds general 2022</b>	<b>Unrestricted funds general 2021</b>
	£	£
Rental income (all sources)	12,418	9,554

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Charitable activities

	Worship & Ministry £	PEEP & WLTD0 £	YPC and Youth £	Total 2022 £	Total 2021 £
Staff costs	40,288	11,059	18,981	70,328	69,302
Meeting and events costs	15,276	3,058	5,745	24,079	4,917
Missionary Work & Donations	9,837	-	-	9,837	6,856
	<u>65,401</u>	<u>14,117</u>	<u>24,726</u>	<u>104,244</u>	<u>81,075</u>
Share of support costs (see note 8)	29,869	6,308	11,048	47,225	20,782
Share of governance costs (see note 8)	-	-	-	-	480
	<u>95,270</u>	<u>20,425</u>	<u>35,774</u>	<u>151,469</u>	<u>102,337</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	90,036	20,425	35,774	151,469	
Unrestricted funds - designated	5,234	-	-	-	
	<u>95,270</u>	<u>20,425</u>	<u>35,774</u>	<u>151,469</u>	
<b>For the year ended 31 December 2021</b>					
Unrestricted funds - general	55,127	11,986	21,393		90,297
Unrestricted funds - designated	10,249	643	1,148		12,040
	<u>67,167</u>	<u>12,629</u>	<u>22,541</u>		<u>102,337</u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Telephone	1,590	-	1,590	1,493	
PPS / Advertising	975	-	975	1,812	
Sundry	10,307	-	10,307	8,011	
Bank Charges	45	-	45	13	
Property Costs	26,603	-	26,603	24,233	
Depreciation	2,450	-	2,450	2,463	
Insurance	5,255	-	5,255	4,666	
Refund of bank fees charged in error	-	-	-	(21,909)	
Legal and professional	-	-	-	480	Governance
	<u>47,225</u>	<u>-</u>	<u>47,225</u>	<u>21,262</u>	
Analysed between Charitable activities	<u>47,225</u>	<u>-</u>	<u>47,225</u>	<u>21,262</u>	

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	<u>6</u>	<u>6</u>

#### Employment costs

	2022 £	2021 £
Wages and salaries	68,747	68,055
Other pension costs	1,581	1,247
	<u>70,328</u>	<u>69,302</u>

No member of staff was paid in excess of £60,000 (2021 - none).

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 11 Property refurbishment

Five19 Property refurbishment.

### 12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	1,023,723	66,265	51,636	9,000	1,150,624
Additions	-	1,449	-	-	1,449
At 31 December 2022	1,023,723	67,714	51,636	9,000	1,152,073
<b>Depreciation and impairment</b>					
At 1 January 2022	-	51,849	49,052	9,000	109,901
Depreciation charged in the year	-	1,442	1,008	-	2,450
At 31 December 2022	-	53,291	50,060	9,000	112,351
<b>Carrying amount</b>					
At 31 December 2022	1,023,723	14,423	1,576	-	1,039,722
At 31 December 2021	1,023,723	14,416	2,584	-	1,040,723

### 13 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Gift aid receivable	4,435	4,475
Other debtors	120	-
	4,555	4,475

### 14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	1,209	450

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2021 £	Income received £	Resources expended £	Balance at 1 January 2022 £	Income received £	Resources expended £	
five19	4,112	-	(553)	3,559	-	(1,213)	2,346
Video Equipment		1,240	-	1,240	550	-	1,790
	<u>4,112</u>	<u>-</u>	<u>(553)</u>	<u>4,799</u>	<u>550</u>	<u>(1,213)</u>	<u>4,136</u>

The restricted fund for video equipment relates to donations to fund future purchase of media devices.

five19 is a fund set up to resource the refurbishment of the older church buildings and support a programme of repairs to improve the facilities.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2022 £
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	
Compassion	-	2,474	(2,474)	-	664	(664)	-
Local	3,078	-	(17)	3,061	-	(450)	2,611
SLEAP	763	-	(763)	-	-	-	-
Church boiler	-	10,000	(5,184)	4,816	-	-	4,816
POCM	-	365	(365)	-	250	(250)	-
Trussell Trust	-	2,474	(2,474)	-	664	(664)	-
Tredegarville Baptist Church	763	-	(763)	-	-	-	-
Source of Hope	-	-	-	-	2,311	(2,311)	-
Transforming Lives for Good	-	-	-	-	1,980	(895)	1,085
	<u>4,604</u>	<u>15,313</u>	<u>(12,040)</u>	<u>7,877</u>	<u>5,869</u>	<u>(5,234)</u>	<u>8,512</u>

The church allocates 8-10% of donated income to benefit others through donations to other charities and to assist with local needs.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 17 Analysis of net assets between funds

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 December 2022 are represented by:						
Tangible assets	1,039,722	-	1,039,722	1,040,723	-	1,040,723
Current assets/(liabilities)	71,324	4,136	75,460	72,392	4,799	77,191
	<u>1,111,046</u>	<u>4,136</u>	<u>1,115,182</u>	<u>1,113,115</u>	<u>4,799</u>	<u>1,117,914</u>

**HESKETH BANK CHRISTIAN CENTRE**

England & Wales - Charity number 1187821

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# Accounts

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**HESKETH BANK CHRISTIAN CENTRE**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2021**



# HESKETH BANK CHRISTIAN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Steven Barrett Stuart Roberts Jonathan Chetwood Nicholas Taylor Geoff Chetwood Stuart Taylor	(Appointed 15 February 2022) (Appointed 15 February 2022) (Retired 30 September 2021) (Resigned 15 February 2022)
<b>Charity number</b>	1187821	
<b>Principal address</b>	Moss Lane Hesketh Bank Preston PR4 6AA	
<b>Independent examiner</b>	J A Fell & Company 40 Hoghton Street Southport PR9 0PQ	

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# HESKETH BANK CHRISTIAN CENTRE

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Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 17

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# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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The Trustees present their report and financial statements for the year ended 31 December 2021.

This Trustees report is a combined report for both the Hesketh Bank Christian Centre (HBCF) and Hesketh Bank Christian Centre CIO (HBCC CIO) charities.

The HBCC CIO was registered with the Charity Commission on the 6th February 2020 and new Trustees were appointed. A transfer agreement was completed on 1st October 2020 when all assets and liabilities were transferred from HBCF to HBCC CIO.

The accounts 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 "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The HBCC's objects are:

1. The advancement of the Christian faith in such ways as the Charity Trustees may from time to time decide.
2. The relief of persons who are in need by reason of financial hardship, ill-health, unemployment or such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and in general the activities adopted in furtherance of these objects are:

Weekly public religious worship services, evangelistic events, financial support to specified Christian charities, working with young people and local schools to further knowledge of the Christian faith and support to parents/carers and their children and for those in difficulty for example, mental health issues, suffering isolation, those requiring pastoral support, those in poverty at Christmas.

HBCC's policy is to consult and discuss with employees, through meetings, matters like to affect employees.

HBCC's principal activities are:

#### **1. Church services**

The Church meets each Sunday for worship, teaching and ministry. We welcome all people who come to our services whether they are Christians or others exploring what faith in God means. We seek to love God, one another, our community and reach out to others with the love of Jesus. Our Sunday services encompass all ages, with children and young people, including those with additional needs, meeting for part of each service as YPC (Young People's Church).

#### **2. Other meetings**

Life Groups (small groups of individuals who support and encourage one another in the Christian faith) meet fortnightly during term times. Regular Alpha courses are held and also other outreach events.

#### **3. Community Activities**

The Church undertakes a great deal of community activities that benefit the wider public as well as the members of the Church itself.

A Peers Early Education Partnership (PEEP) worker is employed to work with families and to help in children's early education. On three mornings per week pre-school children attend PEEP sessions with a parent/carers. Some 70 to 80 families are represented each week.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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There are a number of activities for young people which take place throughout the week, and the main youth event is the Friday night youth club, 'The Hub', which is attended by over 70 young people, mostly from the local community. To lead this work, the church employs a youth worker who is assisted by a team of volunteers.

Other groups use the facilities, for example Scouts, and facilities are also made available for other outside users where possible. The activities organised and supported by the church provide great public benefit.

#### 4. Practical support overseas

HBCC supports other charities and groups working in various countries around the world, encompassing projects such as relief of poverty, education, care of orphans and abandoned children, practical assistance and training.

#### **Achievements and performance**

The activities of HBCC have been considerably disrupted by the Covid 19 Pandemic throughout the year.

In line with Government guidance and legislation, 'in person' weekly Sunday Church Services could not take place at the beginning of the year as fresh restrictions had been announced on 4th January. Weekly Church online services continued, prepared by Church staff and members. These were made available to both Church members and those in the local Community via Facebook and YouTube, which resulted in many more people than just the church community accessing these services. The activities of HBCC have been considerably disrupted by the Covid 19 Pandemic throughout the year.

Other Church activities also took place online including mid-week devotional talks and virtual zoom meetings for various groups. This also included worship sessions, some Life Groups, and a 'Friday Focus', as well as 'HUB Online' run by our Church Youth Worker on Instagram with up to 60 attendees.

Pastoral work continued, initially online, or by telephone and some doorstep visits, to remain in line with Government restrictions. These visits gradually returned to being face to face as restrictions eased later in the year.

When restrictions eased, the Church was able to hold the first 'in person' service of 2021 on Easter Sunday, with singing outdoors, as indoor singing was prohibited. '7even', a live youth service was also held that evening. Live services were held once a month from April to July, with all restrictions, including mask wearing, social distancing and rules forbidding singing adhered to. PEEP sessions recommenced in May under Covid restrictions, and returned to their normal format in September.

Most restrictions were lifted in mid-July and services were then held fortnightly, moving to weekly services from September. These included several interactive family services ('All Together' services) which, due to their popularity, influenced the services for the rest of the year. The HUB returned live on Friday evenings from September.

Five staff were still on the Government furlough scheme in January. This was reduced to three staff in May, and claims ceased in July with the relaxation of most Government restrictions.

An in-person General Church Meeting was held on 7 November 2021, at which the Trustees presented the accounts for 2020 for Hesketh Bank Christian Fellowship (HBCF) and HBCC.

Covid restrictions were once again imposed in December 2021, due to the spread of the Omicron variant when mask wearing was again made mandatory.

#### **Other activities**

During 2021, full risk, Health and Safety (including Fire Safety) reviews were conducted for HBCC, and actions were put in place. Most of these actions have now been completed with others due for completion by the end of quarter 1 2022.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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A number of significant repairs/replacements were made during the period. These included a new oil boiler to replace the one supplying some of the older buildings. In addition, the electrics in the bungalow owned by HBCC were upgraded and certified.

Several times during the year, as part of local joint Churches initiative, Helping Hands Hampers, food hampers were prepared from donations for families in particular need in the community. These were then delivered through the local schools. As this organisation had no bank account, HBCC acted as agent in passing through funds to them from donations received. Similarly, this was also the case for the charity 'Care for Calais' with a specific one-off appeal in conjunction with the collection of clothing. Where HBCC has acted as agent on these occasions, the donations have not been included in the accounts.

HBCC has also supported charitable causes with financial assistance from the charity's own donated income. The Trustees have had regard to the Charity Commission guidance in deciding what activities the charity should undertake and ensuring that it complies with the Charities objectives. Financial help has been provided to an international charity managing a sanitation project in Brazil (Compassion) and a national charity which supports food banks in the UK (Trussell Trust).

#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

During the year the charity received total income of £140,223 (2020 - £154,932) and recorded expenditure of £102,890 (2020 - 134,123). This led to a surplus for the year of £37,333 (2020 - surplus £20,809 ) which led to total funds at the year end of £1,117,914 (2020 - £1,080,581).

#### Structure, governance and management

**HBCC CIO** is a Charitable Incorporated Organisation governed by the Constitution dated 3rd February 2020. Assets and liabilities from HBCF were transferred to it on 1st October 2020 on completion of the Transfer Agreement and the HBCF charity was formally closed, effective from 7 February 2021. Assets and liabilities from HBCF were transferred to it on 1 October 2020 on completion of the Transfer Agreement.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Steven Barrett	
Geoffrey Chetwood	(Retired 30 September 2021)
Stuart Roberts	
Stuart Taylor	(Resigned 15 February 2022)
Peter Ascroft	(Resigned 1 February 2021)
Jonathan Chetwood	(Appointed 15 February 2022)
Nicholas Taylor	(Appointed 15 February 2022)

New trustees are appointed by the existing trustees in accordance with the Constitution.

The Church is run by a Leadership team, comprising of the Pastors, Elders, and other nominated leaders who together exercise spiritual and practical leadership. During the period three of the Elders held the roles of part-time Pastors. This team was strengthened in January 2021 with the addition of 2 new leaders. The Trustees retain responsibility for legal matters such as employment and health and safety.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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The Trustees' report was approved by the Board of Trustees.

Steven Barrett

**Trustee**

Dated: 1 August 2022

# **HESKETH BANK CHRISTIAN CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HESKETH BANK CHRISTIAN CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HESKETH BANK CHRISTIAN CENTRE

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I report on the financial statements of the charity for the year ended 31 December 2021, which are set out on pages 7 to 17.

#### **Respective responsibilities of Trustees and examiner**

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Oliver Grills FCA  
J A Fell & Co  
40 Hoghton Street  
Southport  
PR9 0PQ

Dated: .....

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	3	123,674	1,240	124,914	142,831	-	142,831
Charitable activities	4	7,543	-	7,543	4,533	-	4,533
Other trading activities	5	266	-	266	230	-	230
Investments	6	7,500	-	7,500	7,338	-	7,338
<b>Total income</b>		<b>138,983</b>	<b>1,240</b>	<b>140,223</b>	<b>154,932</b>	<b>-</b>	<b>154,932</b>
<b>Expenditure on:</b>							
Charitable activities	7	102,337	-	102,337	133,112	-	133,112
Property refurbishment	11	-	553	553	-	1,011	1,011
<b>Total resources expended</b>		<b>102,337</b>	<b>553</b>	<b>102,890</b>	<b>133,112</b>	<b>1,011</b>	<b>134,123</b>
<b>Net income for the year/ Net movement in funds</b>		<b>36,646</b>	<b>687</b>	<b>37,333</b>	<b>21,820</b>	<b>(1,011)</b>	<b>20,809</b>
Fund balances at 1 January 2021		1,076,469	4,112	1,080,581	1,054,649	5,123	1,059,772
<b>Fund balances at 31 December 2021</b>		<b>1,113,115</b>	<b>4,799</b>	<b>1,117,914</b>	<b>1,076,469</b>	<b>4,112</b>	<b>1,080,581</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# HESKETH BANK CHRISTIAN CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,040,723		1,042,645
<b>Current assets</b>					
Debtors	13	4,475		6,138	
Cash at bank and in hand		73,166		32,848	
		<u>77,641</u>		<u>38,986</u>	
<b>Creditors: amounts falling due within one year</b>	14	(450)		(1,050)	
Net current assets			77,191		37,936
<b>Total assets less current liabilities</b>			<u>1,117,914</u>		<u>1,080,581</u>
<b>Income funds</b>					
Restricted funds	15		4,799		4,112
<u>Unrestricted funds - general</u>					
Designated funds	16	3,061		4,604	
General unrestricted funds		1,110,054		1,071,865	
		<u>1,113,115</u>		<u>1,076,469</u>	
		<u>1,117,914</u>		<u>1,080,581</u>	

The financial statements were approved by the Trustees on 1 August 2022

Steven Barrett  
Trustee

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### 1 Accounting policies

#### Charity information

Hesketh Bank Christian Centre is a registered charity with a registered number of 511881 and is governed by a trust deed dated 19th August 1981.

#### 1.1 Accounting convention

These accounts have been prepared in accordance "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	SL 15 years
Fixtures and fittings	10% Reducing Balance
Computers	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from:

Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	99,378	1,240	100,618	104,996
Coronavirus Job Retention Scheme	7,055	-	7,055	17,231
Gift aid recoverable	17,241	-	17,241	20,604
<b>For the year ended 31 December 2021</b>	<b>123,674</b>	<b>1,240</b>	<b>124,914</b>	<b>142,831</b>
<b>For the year ended 31 December 2020</b>	<b>142,831</b>	<b>-</b>		<b>142,831</b>

### 4 Income from:

Charitable activities

	2021 £	2020 £
PEEP / Family / Youth Activities / WLTD0	7,543	4,533

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 5 Other trading activities

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Fundraising events	266	230
	<u>          </u>	<u>          </u>

### 6 Investments

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Rental income (all sources)	7,500	7,338
	<u>          </u>	<u>          </u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Charitable activities

	Worship & Ministry £	PEEP & WLTD0 £	YPC and Youth £	Total 2021 £	Total 2020 £
Staff costs	43,151	9,662	16,489	69,302	80,718
Meeting costs	3,074	390	1,453	4,917	3,961
Missionary Work & Donations	6,856	-	-	6,856	10,814
Household and travel	-	-	-	-	45
	<u>53,081</u>	<u>10,052</u>	<u>17,942</u>	<u>81,075</u>	<u>95,538</u>
Share of support costs (see note 8)	13,606	2,577	4,599	20,782	34,911
Share of governance costs (see note 8)	480	-	-	480	2,663
	<u>67,167</u>	<u>12,629</u>	<u>22,541</u>	<u>102,337</u>	<u>133,112</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	67,167	12,629	22,541	102,337	
	<u>67,167</u>	<u>12,629</u>	<u>22,541</u>	<u>102,337</u>	
<b>For the year ended 31 December 2020</b>					
Unrestricted funds - general	92,348	17,746	23,018		133,112
	<u>92,348</u>	<u>17,746</u>	<u>23,018</u>		<u>133,112</u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Support costs

	Support costs £	Governance costs £	2021 £	2020 £	Basis of allocation
Telephone	1,493	-	1,493	1,559	
PPS / Advertising	1,812	-	1,812	5,419	
Sundry	8,011	-	8,011	4,143	
Bank Charges	13	-	13	380	
Bank Loan Interest	-	-	-	1	
Property Costs	24,233	-	24,233	16,109	
Depreciation	2,463	-	2,463	2,748	
Insurance	4,666	-	4,666	4,552	
Refund of bank fees charged in error	(21,909)	-	(21,909)	-	
Legal and professional	-	480	480	2,663	Governance
	<u>20,782</u>	<u>480</u>	<u>21,262</u>	<u>37,574</u>	
Analysed between Charitable activities	<u>20,782</u>	<u>480</u>	<u>21,262</u>	<u>37,574</u>	

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charitable activities	<u>6</u>	<u>6</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	68,055	79,704
Other pension costs	1,247	1,014
	<u>69,302</u>	<u>80,718</u>

No member of staff was paid in excess of £60,000 (2020 - none).

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 11 Property refurbishment

Five19 Property refurbishment.

### 12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2021	1,023,723	66,265	51,096	9,000	1,150,084
Additions	-	-	540	-	540
At 31 December 2021	1,023,723	66,265	51,636	9,000	1,150,624
<b>Depreciation and impairment</b>					
At 1 January 2021	-	50,247	48,191	9,000	107,438
Depreciation charged in the year	-	1,602	861	-	2,463
At 31 December 2021	-	51,849	49,052	9,000	109,901
<b>Carrying amount</b>					
At 31 December 2021	1,023,723	14,416	2,584	-	1,040,723
At 31 December 2020	1,023,723	16,017	2,905	-	1,042,645

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Gift aid receivable	4,475	4,250
Other debtors	-	1,888
	4,475	6,138

### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	450	1,050

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Resources expended	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	£	£	Income received	Resources expended	£
five19	5,123	(1,011)	4,112	-	(553)	4,112
Video Equipment	-	-	-	1,240	-	1,240
	<u>5,123</u>	<u>(1,011)</u>	<u>4,112</u>	<u>1,240</u>	<u>(553)</u>	<u>4,799</u>
	<u><u>5,123</u></u>	<u><u>(1,011)</u></u>	<u><u>4,112</u></u>	<u><u>1,240</u></u>	<u><u>(553)</u></u>	<u><u>4,799</u></u>

The restricted fund for video equipment relates to donations to fund future purchase of media devices.

five19 is a fund set up to resource the refurbishment of the older church buildings and support a programme of repairs to improve the facilities.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Compassion	265	-	(265)	-	2,474	(2,474)	-
Eden Netherton	2,325	-	(2,325)	-	-	-	-
Local	2,418	1,775	(1,115)	3,078	-	(17)	3,061
SLEAP	-	3,550	(2,787)	763	-	(763)	-
Church Boiler	-	-	-	-	10,000	(5,184)	4,816
POCM(Philippines)	-	-	-	-	365	(365)	-
Trusell Trust	-	-	-	-	2,474	(2,474)	-
Tredegarville Baptist Church	-	3,550	(2,787)	763	-	(763)	-
	<u>5008</u>	<u>8875</u>	<u>(9,279)</u>	<u>4604</u>	<u>15313</u>	<u>(12,040)</u>	<u>7877</u>

The church allocates 8-10% of donated income to benefit others through donations to other charities and to assist with local needs.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	1,040,723	-	1,040,723	1,042,645	-	1,042,645
Current assets/ (liabilities)	77,191	-	77,191	33,824	4,112	37,936
	<u>1,117,914</u>	<u>-</u>	<u>1,117,914</u>	<u>1,076,469</u>	<u>4,112</u>	<u>1,080,581</u>

**HESKETH BANK CHRISTIAN CENTRE**

England & Wales - Charity number 1187821

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# Accounts

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**HESKETH BANK CHRISTIAN CENTRE**  
**ANNUAL REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2020**



# HESKETH BANK CHRISTIAN CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Steven Barrett Geoffrey Chetwood Stuart Roberts Stuart Taylor
<b>Charity number</b>	1187821
<b>Principal address</b>	Moss Lane Hesketh Bank Preston PR4 6AA
<b>Independent examiner</b>	J A Fell & Company 40 Houghton Street Southport PR9 0PQ

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# HESKETH BANK CHRISTIAN CENTRE

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# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT

### *FOR THE PERIOD ENDED 31 DECEMBER 2020*

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The Trustees present their report and financial statements for the Period ended 31 December 2020.

This Trustees report is a combined report for both the Hesketh Bank Christian Centre (HBCF) and Hesketh Bank Christian Centre CIO (HBCC CIO) charities.

The HBCC CIO was registered with the Charity Commission on the 6th February 2020 and new Trustees were appointed. Joint Trustee meetings have been held since the HBCC's CIO registration. A transfer agreement was completed on 1st October 2020 when all assets and liabilities were transferred from HBCF to HBCC CIO.

The accounts 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 "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

HBCF charity's objects and activities are:

To promote the Christian faith and provide charitable assistance both for those in need and for missionary works. The missionary works take place both within and outside the United Kingdom and the main aim is to bring a Christian philosophy to peoples' lives wherever this may be required. The policies and activities adopted in furtherance of these objects are:

##### 1. Church services

The Church meets each Sunday for worship, teaching and ministry. We welcome all people who come to our services whether they are Christians or others exploring what faith in God means. We seek to love God, one another, our community and reach out to others with the love of Jesus. Our Sunday services encompass all ages, with children and young people, including those with additional needs, meeting for part of each service as YPC (Young People's Church).

##### 2. Other meetings

Life Groups (small groups of individuals who support and encourage one another in the Christian faith) meet fortnightly during term times. Regular Alpha courses are held and also other outreach events.

##### 3. Community Activities

The Church undertakes a great deal of community activities that benefit the wider public as well as the members of the Church itself. A family worker is employed to work with families and to help in children's early education. On four days per week mothers and pre-school children attend the Church to use the buildings. Some 70 to 80 parents attend through each week.

There are a number of activities for young people which take place throughout the week, and the main youth event is the Friday night youth club, 'The Hub', which is attended by over 70 young people, mostly from the local community. To lead this work the church employs a youth worker who is assisted by a team of volunteers.

Other groups use the facilities, for example Brownies, and facilities are also made available for other outside users where possible. The activities organised and supported by the church provide great public benefit in a Christian setting.

##### 4. Practical support overseas

The charity supports other charities and groups (and sometimes provides visiting workers for them) working in various countries around the world, encompassing projects such as relief of poverty, education, care of orphans and abandoned children, practical assistance and training.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The charity's policy is to consult and discuss with employees, through meetings, matters like to affect employees.

HBCC CIO charity's objects are, for the public benefit:

1. The advancement of the Christian faith in such ways as the Charity Trustees may from time to time decide.
2. The relief of persons who are in need by reason of financial hardship, ill-health, unemployment or such other economic or social disadvantage in such ways as the Charity Trustees may from time to time decide.

The activities adopted in furtherance of these objects are:

Weekly public religious worship services, evangelistic events, financial support to specified Christian charities, working with young people and local schools to further knowledge of the Christian faith and support to parents/carers and their children and for those in difficulty for example, mental health issues, suffering isolation, those requiring pastoral support, those in poverty at Christmas.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

#### Review of 2020

The activities of the Charities have been considerably affected by the Covid 19 Pandemic from March onwards.

In line with Government guidance, 'in person' weekly Sunday Church Services could not take place.

Some Church staff were placed on the Government furlough scheme.

Weekly Church online Church services were introduced which commenced on the 22 March, prepared by Church staff and members. These services were made available to Church members and those in the local Community via Facebook and YouTube links, which resulted in many more people than just the membership, accessing these services. These continued throughout the year from March. The Church was able to hold three 'in person' services in September, October and December and a 'live streamed' one in November, with just musicians and a speaker present.

Other Church activities have also taken place online including mid-week devotional talks and virtual zoom meetings for various groups, including Youth work run by our Church Youth Worker, some Life Groups and a WhatsApp 'Bible Project' Focus Group. Pastoral work has continued online, or by telephone and some doorstep visits, all in line with Government guidelines and restrictions.

As part of our community activities, our Church family worker, assisted by a small team of volunteers, has worked with families to help in delivering children's early education sessions for which there has been a large demand. Covid restrictions have meant that it has not been possible to continue to meet throughout the year and some sessions have been produced for access online.

Towards the end of the year, as part of a local joint Churches initiative, food hampers were prepared from donations for families in particular need in the community before Christmas. These were then delivered through the local schools.

The Church has also supported Charitable causes with financial assistance. The Trustees have had regard to the Charity Commission guidance in deciding what activities the charity should undertake and ensuring that it complies with the Charities objectives. Help has been provided to a local Charity providing help for homeless and vulnerable young people, and also a Church in South Wales working with Asylum seekers.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

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#### Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one month's expenditure which has been set at £12,000. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The policy was adopted in July 2020 and has not been breached since it's introduction.

During the year the charity received total income of £154,932 (2019 - £147,901) and recorded expenditure of £134,123(2019 - £152,913). This led to a surplus for the year of £20,809 (2019 - deficit £5,012) which led to total funds at the year end of £1,080,581 (2019 - £1,059,772).

#### Structure, governance and management

**HBCF** is an unincorporated trust governed by a trust deed dated 19 August 1981.

During the period, the Trustees completed steps towards changing the charity's structure to a Charitable Incorporated Organisation.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Geoffrey Chetwood

Stuart Roberts

Peter Ascroft (resigned 1 February 2021)

New trustees are appointed by the existing trustees in accordance with the Trust Deed.

Subsequent to the formation of HBCC CIO the HBCF charity was formally dissolved on 1 February 2021.

**HBCC CIO** is a Charitable Incorporated Organisation governed by the Constitution dated 7 February 2020. Assets and liabilities from HBCF were transferred to it on 1 October 2020 on completion of the Transfer Agreement.

Joint Trustee meetings of HBCF and HBCC CIO were held from the formation of HBCC CIO.

The Trustees who served during the Period and up to the date of signature of the financial statements were:

Steven Barrett

Geoffrey Chetwood

Stuart Roberts

Stuart Taylor

Peter Ascroft

(Resigned 1 February 2021)

New trustees are appointed by the existing trustees in accordance with the Constitution.

The church is run by a Leadership team, which in the past has been comprised of the Pastor and Elders, who together exercise spiritual and practical leadership. During any periods when a pastor is not employed, the team of Elders runs the church. During the period three of the Elders held the roles of part-time Pastors. The trustees retain responsibility for legal matters such as employment and health and safety.

# HESKETH BANK CHRISTIAN CENTRE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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The Trustees' report was approved by the Board of Trustees.

DocuSigned by:  
DE18DA271DD84FA...  
Steven Barrett

**Trustee**

Dated: 24 August 2021

DocuSigned by:  
71288E43A95F4CD...  
Geoffrey Chetwood

**Trustee**

Dated:24 August 2021

## **HESKETH BANK CHRISTIAN CENTRE**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

#### ***FOR THE PERIOD ENDED 31 DECEMBER 2020***

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that Period.

In preparing these 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# HESKETH BANK CHRISTIAN CENTRE

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HESKETH BANK CHRISTIAN CENTRE

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I report on the financial statements of the charity for the Period ended 31 December 2020, which are set out on pages 7 to 17.

#### **Respective responsibilities of Trustees and examiner**

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

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### **Independent examiner's statement**

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:  
F361A1B41AFC4A7...

Oliver Grills FCA  
J A Fell & Co  
40 Hoghton Street  
Southport  
PR9 0PQ

Dated: 16 September 2021

# HESKETH BANK CHRISTIAN CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	142,831	-	142,831	119,949	7,692	127,641
Charitable activities	4	4,533	-	4,533	12,400	-	12,400
Other trading activities	5	230	-	230	1,467	693	2,160
Investments	6	7,338	-	7,338	5,700	-	5,700
<b>Total income</b>		<b>154,932</b>	<b>-</b>	<b>154,932</b>	<b>139,516</b>	<b>8,385</b>	<b>147,901</b>
<b>Expenditure on:</b>							
Charitable activities	7	133,112	-	133,112	135,170	913	136,083
Property refurbishment	11	-	1,011	1,011	-	16,830	16,830
<b>Total resources expended</b>		<b>133,112</b>	<b>1,011</b>	<b>134,123</b>	<b>135,170</b>	<b>17,743</b>	<b>152,913</b>
Gross transfers between funds		-	-	-	(654)	654	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>21,820</b>	<b>(1,011)</b>	<b>20,809</b>	<b>3,692</b>	<b>(8,704)</b>	<b>(5,012)</b>
Fund balances at 9 December 2019		1,054,649	5,123	1,059,772	1,050,957	13,827	1,064,784
<b>Fund balances at 31 December 2020</b>		<b>1,076,469</b>	<b>4,112</b>	<b>1,080,581</b>	<b>1,054,649</b>	<b>5,123</b>	<b>1,059,772</b>

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

# HESKETH BANK CHRISTIAN CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		1,042,645		1,042,527
<b>Current assets</b>					
Debtors	13	6,138		5,612	
Cash at bank and in hand		32,848		11,945	
			38,986		17,557
<b>Creditors: amounts falling due within one year</b>	14		(1,050)		(312)
Net current assets			37,936		17,245
<b>Total assets less current liabilities</b>			1,080,581		1,059,772
<b>Income funds</b>					
Restricted funds	15		4,112		5,123
<u>Unrestricted funds - general</u>					
Designated funds	16	4,604		5,008	
General unrestricted funds		1,071,865		1,049,641	
			1,076,469		1,054,649
			1,080,581		1,059,772

The accounts were approved by the Trustees on 24 August 2021

DocuSigned by:  
  
 DE18DA271DD84FA...  
 Steven Barrett  
 Trustee

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

Hesketh Bank Christian Centre is a registered charity with a registered number of 511881 and is governed by a trust deed dated 19th August 1981.

#### 1.1 Accounting convention

These accounts have been prepared in accordance "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	SL 15 years
Fixtures and fittings	10% Reducing Balance
Computers	25% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

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# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 1 Accounting policies (Continued)

#### 1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.6 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.7 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from:

Donations and legacies

	Unrestricted funds general £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	104,996	-	104,996	107,906
CJRS Grant	17,231	-	17,231	-
Gift aid recoverable	20,604	-	20,604	19,735
<b>For the Period ended 31 December 2020</b>	<u>142,831</u>	<u>-</u>	<u>142,831</u>	<u>127,641</u>
<b>For the Period ended 8 December 2019</b>	<u>119,949</u>	<u>7,692</u>		<u>127,641</u>

### 4 Income from:

Charitable activities

	2020 £	2019 £
PEEP / Family / Youth Activities / WLTD0	<u>4,533</u>	<u>12,400</u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 5 Other trading activities

	<b>Unrestricted funds general 2020 £</b>	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Fundraising events	230	1,467	693	2,160
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 6 Investments

	<b>Unrestricted funds general 2020 £</b>	Unrestricted funds general 2019 £
Rental income		7,338
		<u>          </u>
		<u>          </u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 7 Charitable activities

	Worship & Ministry £	PEEP & WLTD0 £	YPC and Youth £	Total 2020 £	Total 2019 £
Staff costs	52,449	11,713	16,556	80,718	73,763
Meeting costs	2,375	1,284	302	3,961	8,792
Missionary Work & Donations	10,814	-	-	10,814	7,771
Household and travel	45	-	-	45	2,227
	<u>65,683</u>	<u>12,997</u>	<u>16,858</u>	<u>95,538</u>	<u>92,553</u>
Share of support costs (see note 8)	24,002	4,749	6,160	34,911	42,936
Share of governance costs (see note 8)	2,663	-	-	2,663	594
	<u>92,348</u>	<u>17,746</u>	<u>23,018</u>	<u>133,112</u>	<u>136,083</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	92,348	17,746	23,018	133,112	
	<u>92,348</u>	<u>17,746</u>	<u>23,018</u>	<u>133,112</u>	
<b>For the Period ended 8 December 2019</b>					
Unrestricted funds - general	85,257	26,992	22,921		135,170
Restricted funds	-	913	-		913
	<u>85,257</u>	<u>27,905</u>	<u>22,921</u>		<u>136,083</u>

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

8 Support costs	Support costs	Governance costs	2020	2019	Basis of allocation
	£	£	£	£	
Staff costs	-	-	-	5,373	
Telephone	1,559	-	1,559	1,906	
PPS / Advertising	5,419	-	5,419	6,106	
Sundry	4,143	-	4,143	8,431	
Bank Charges	380	-	380	529	
Bank Loan Interest	1	-	1	130	
Property Costs	16,109	-	16,109	13,695	
Depreciation	2,748	-	2,748	2,313	
Insurance	4,552	-	4,552	4,453	
Legal and professional	-	2,663	2,663	594	Governance
	<u>34,911</u>	<u>2,663</u>	<u>37,574</u>	<u>43,530</u>	
Analysed between					
Charitable activities	<u>34,911</u>	<u>2,663</u>	<u>37,574</u>	<u>43,530</u>	

Governance costs includes payments to the Independent Examiners of £0 (2019- £0) for independent examination fees.

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the Period.

### 10 Employees

#### Number of employees

The average monthly number of employees during the Period was:

	2020 Number	2019 Number
Charitable activities	<u>6</u>	<u>6</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	79,704	77,894
Other pension costs	1,014	1,242
	<u>80,718</u>	<u>79,136</u>

No member of staff was paid in excess of £60,000 (2018 - none).

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 11 Property refurbishment

Five19 Property refurbishment

### 12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 9 December 2019	1,023,723	66,265	48,228	9,000	1,147,216
Additions	-	-	2,868	-	2,868
At 31 December 2020	1,023,723	66,265	51,096	9,000	1,150,084
<b>Depreciation and impairment</b>					
At 9 December 2019	-	48,468	47,222	9,000	104,690
Depreciation charged in the Period	-	1,780	969	-	2,749
At 31 December 2020	-	50,248	48,191	9,000	107,439
<b>Carrying amount</b>					
At 31 December 2020	1,023,723	16,017	2,905	-	1,042,645
At 8 December 2019	1,023,723	17,798	1,006	-	1,042,527

### 13 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Gift aid receivable	4,250	5,612
Other debtors	1,888	-
	6,138	5,612

### 14 Creditors: amounts falling due within one year

	Notes	2020	2019
		£	£
Bank loans		-	312
Accruals and deferred income		1,050	-
		1,050	312

## HESKETH BANK CHRISTIAN CENTRE

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds						
	Balance at 9 December 2018	Income received	Resources expended	Transfers	Balance at 9 December 2019	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
Who Let The Dads Out	259	-	(913)	654	-	-	-
five19	13,568	8,385	(16,830)	-	5,123	(1,011)	4,112
	<u>13,827</u>	<u>8,385</u>	<u>(17,743)</u>	<u>654</u>	<u>5,123</u>	<u>(1,011)</u>	<u>4,112</u>

The restricted fund for Who Let the Dads Out relates to a grant received to support this specific activity within the church.

five19 is a fund set up to resource the refurbishment of the older church buildings and support a programme of repairs to improve the facilities.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Movement in funds</b>						
	Balance at 9 December 2018	Resources expended	Transfer from general funds	Balance at 9 December 2019	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£	£
Compassion	-	(3,060)	3,325	265	-	(265)	-
Eden Netherton	-	(1,000)	3,325	2,325	-	(2,325)	-
Local	966	(210)	1,662	2,418	1,775	(1,115)	3,078
Source of Hope	1,125	(1,125)	-	-	-	-	-
Barnabus Fund	1,125	(1,125)	-	-	-	-	-
SLEAP	-	-	-	-	3,550	(2,787)	763
Tredegarville Baptist Church	-	-	-	-	3,550	(2,787)	763
	<u>3,216</u>	<u>(6,520)</u>	<u>8,312</u>	<u>5,008</u>	<u>8,875</u>	<u>(9,279)</u>	<u>4,604</u>

The church allocates 10% of donated income to benefit others through donations to other charities and to assist with local needs.

# HESKETH BANK CHRISTIAN CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE PERIOD ENDED 31 DECEMBER 2020

#### 17 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	1,042,645	-	1,042,645	1,042,527	-	1,042,527
Current assets/ (liabilities)	33,824	4,112	37,936	12,122	5,123	17,245
	<u>1,076,469</u>	<u>4,112</u>	<u>1,080,581</u>	<u>1,054,649</u>	<u>5,123</u>	<u>1,059,772</u>