

The Charity Registration Number is :- 1192224

Hope Church Wirral
Report and Accounts
31 October 2023

Hope Church Wirral

Report and accounts for the year ended 31 October 2023

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	5
Independent Accountant's Report	7
<i>Funds Statements:-</i>	
Statement of Financial Activities	8
Movements in funds	10
Income and Expenditure account	11
Balance sheet	12
Notes to the accounts	13

Hope Church Wirral

Trustees' Annual Report for the year ended 31 October 2023

The Trustees present their Report and Accounts for the year ended 31 October 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Hope Church Wirral.

The charity is also known by its operating name, Hope Church Wirral.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1192224.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 09 November 2020

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity

Hope Church Wirral

Station Road, Hoylake

Wirral, CH47 4AA

Telephone 01516326084

Email Address hello@hope-church.co.uk Web address www.hope-church.co.uk

The Trustees in office on the date the report was approved were:-

Richard Anthony Holmes

Anna Kasha - appointed 6 November 2022

Daniel Kasha - appointed 6 November 2022

Katie Lauren Starkey

Jonathan David Brennan

Dr Alexander John Rankin

At the Annual General Meeting Chris Rankin retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Hope Church Wirral

Trustees' Annual Report for the year ended 31 October 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Wirral and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

To relieve persons who are in conditions of need or hardship, or who are aged or sick and to relieve the distress caused thereby in Wirral and wherever else in the world and trustees from time to time think fit.

To promote and fulfill such other charitable objectives, beneficial to the community in Wirral or other parts of the world as the trustees may from time to time think fit.

The main activities undertaken in relation to those purposes during the year.

We have continued to hold church services, aiming to empower Christians and create a safe, warm, and welcoming environment for those who are exploring their faith. As the COVID situation improved, we prioritised gathering together and strengthening relationships by appointing leaders to oversee our connect groups, which are small groups that meet throughout the week. This has had a significant impact on our community, as we saw new people joining us throughout the year.

Our Youth and Children's work has gone from strength to strength this year. Our team expanded the number of regular youth and children's groups we offer during the week to better engage with them and their families. We were able to resume our outreach in schools after the pandemic, re-establishing connections with our local educational institutions. Additionally, our Toddler Group, Roundabout, continues to have a huge impact on new parents and carers. Following the COVID restrictions, we established a new rhythm and venue within the church to effectively run this much-needed ministry.

The most significant change this year has been the launch of TLG Wirral. This alternative provision school works in collaboration with the local council and schools to provide education for individuals at risk of exclusion. Although we embarked on this journey in 2020, we received approval to open in 2021. Our centre officially opened in February 2022, and within the first six months, we have witnessed amazing transformations in the lives of many students. In May 2021, we achieved OFSTED registration, further validating our commitment to educational excellence.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

1. holding regular services for worship
2. holding regular activities for various age groups to demonstrate the relevance of the Christian faith to everyday life
3. providing facilities for the local community
4. visiting and supporting the aged and sick persons and others in need
5. supporting various persons and groups engaged in ministering to the needs of others in various parts of the UK and abroad

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Hope Church Wirral

Trustees' Annual Report for the year ended 31 October 2023

The contribution of volunteers during the year.

The charity depends on the support of its volunteers, which is much appreciated. The charity had over 70 Volunteers who donated in excess of 3000 hours of their time doing roles that helped the church fulfil its charitable objectives including running Sunday Services, Children's work and outreach within our community. We have a number of specialist volunteers overseeing Safeguarding and Finance Support. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

The main achievements and performance of the charity during the year.

The main achievements and performance of the charity during the year. Throughout the year, the charity actively pursued its purpose of serving the public benefit through a range of meaningful activities. Firstly, regular services for worship were held, providing a space for spiritual reflection and devotion. Moreover, the organisation organised various activities for different age groups to demonstrate how the Christian faith is relevant to everyday life. By offering facilities for the local community, the charity created a sense of belonging and inclusivity, serving as a hub for social interactions and gatherings. Another vital aspect of their work involved visiting and supporting the elderly, sick individuals, and others in need, demonstrating their commitment to providing compassionate care. Furthermore, the charity extended its reach by offering support to individuals and groups engaged in ministering to the needs of others across different regions of the UK and abroad. Collectively, these endeavours exemplify the charity's unwavering dedication to its purpose, uplifting and benefiting the public it serves..

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

1. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
2. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Bankers
Accountants

HSBC UK
KBH Accountants Ltd - 255 Poulton Road, Wallasey, CH44 4BT

Hope Church Wirral

Trustees' Annual Report for the year ended 31 October 2023

Financial review

The charity's financial position at the end of the year ended 31 October 2023

The financial position of the charity at 31 October 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	533	59,193
Unrestricted Revenue Funds available for the general purposes of the charity	59,726	48,928
Restricted Revenue Funds	-	10,265
Total Funds	59,726	59,193

Financial review of the position at the reporting date, 31 October 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

The church building has been transferred from Hoylake Chapel Fellowship Trust but has not been valued and it will be valued in next year's accounts

Policies on reserves.

It is the policy of this church to hold in reserves the equivalent of three months' salary costs. This policy will be reviewed in twelve month's time.

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants
255 Poulton Road

Wallasey
Merseyside
CH44 4BT

Hope Church Wirral

Trustees' Annual Report for the year ended 31 October 2023

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on _____ 2024.

Richard Holmes
Trustee

Hope Church Wirral

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 October 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 29 for the year ended 31 October 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 5, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed 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 such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Hope Church Wirral

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



Olivia Higgins - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Merseyside
CH44 4BT

This report was signed on _____ 2024

Hope Church Wirral - Statement of Financial Activities for the year ended 31 October 2023

Statement of Financial Activities for the year ended 31 October 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	94,007	-	94,007	139,927
Charitable activities	A2	3,997	-	3,997	7,001
Other trading activities	A3	36,885	-	36,885	16,686
Total income	A	134,889	-	134,889	163,614
Expenditure on:					
Raising funds	B1	-	-	-	44
Charitable activities	B2	124,091	10,265	134,356	104,377
Total expenditure	B	124,091	10,265	134,356	104,421
Net income for the year		10,798	(10,265)	533	59,193
Net income after transfers	A-B-C	10,798	(10,265)	533	59,193
Net movement in funds		10,798	(10,265)	533	59,193
Total funds brought forward		48,928	10,265	59,193	-
Total funds carried forward		59,726	-	59,726	59,193

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 13 to 29 form an integral part of these accounts.

Hope Church Wirral - Statement of Financial Activities for the year ended 31 October 2023

Hope Church Wirral - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	128,541	11,386	139,927
Charitable activities	A2	6,025	976	7,001
Other trading activities	A3	16,686	-	16,686
Total income	A	151,252	12,362	163,614
Expenditure on:				
Raising funds	B1	44	-	44
Charitable activities	B2	102,280	2,097	104,377
Total expenditure	B	102,324	2,097	104,421
Net income for the year		48,928	10,265	59,193
Transfers between funds	C	-	-	-
Net income after transfers		48,928	10,265	59,193
Net movement in funds		48,928	10,265	59,193
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		48,928	10,265	59,193

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 13 to 29 form an integral part of these accounts.

Hope Church Wirral - Statement of Financial Activities for the year ended 31 October 2023

Hope Church Wirral - Resources applied in the year ended 31 October 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	533	59,193
Resources applied on functional fixed assets	-	(40,971)
Other applications of funds	-	-
Net resources available to fund charitable activities	533	18,222

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 13 to 29 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 October 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Recognised gains and losses before transfers	10,798	(10,265)	533	59,193
	59,726	-	59,726	59,193
Closing revenue funds	59,726	-	59,726	59,193

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	59,726	-	59,726	59,193

The notes attached on pages 13 to 29 form an integral part of these accounts.

Hope Church Wirral - Statement of Financial Activities for the year ended 31 October 2023

Hope Church Wirral Income and Expenditure Account for the year ended 31 October 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	127,577	153,929
Refunds from HMRC on gift aided donations	7,312	9,685
Investment income		
Gross income in the year before exceptional items	134,889	163,614
Gross income in the year including exceptional items	134,889	163,614
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	100,082	71,677
Depreciation and amortisation	1,454	1,454
Fundraising costs	-	44
Governance costs	32,820	31,246
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	134,356	104,421
Net income before tax in the financial year	533	59,193
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	533	59,193
Retained surplus for the financial year	533	59,193

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 13 to 29 form an integral part of these accounts.

Hope Church Wirral - Balance Sheet as at 31 October 2023

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	10	A2	38,063	39,517
Current assets		B		
Cash at bank and in hand		B4	24,007	23,331
Creditors: amounts falling due within one year	11	C1	<u>(2,584)</u>	<u>(3,655)</u>
Net current assets			21,663	19,676
The total net assets of the charity			<u>59,726</u>	<u>59,193</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	15	D2	-	10,265
			-	10,265
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	59,726	48,928
			<u>59,726</u>	<u>48,928</u>
Total charity funds			<u>59,726</u>	<u>59,193</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 7.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Richard Holmes

Trustee

Approved by the board of trustees on _____ 2024

The notes attached on pages 13 to 29 form an integral part of these accounts.

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

Policies relating to assets, liabilities and provisions and other matters.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,454	1,454
Trustees' remuneration	30,000	28,545
Pension costs	1,730	1,831

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had over 40 Volunteers who donated in excess of 3000 hours of their time doing roles that helped the church fulfil its charitable objectives including running Sunday Services, Children's work and outreach within our community. We have a number of specialist volunteers overseeing Safeguarding and Finance Support. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	30,191	30,855
Employer's operating costs of defined contribution pension schemes	1,730	1,831
Trustees' Remuneration as detailed in note 8	30,000	28,545
Other benefits paid to trustees, as detailed in note 8	1,800	1,681
Total salaries, wages and related costs	63,721	62,912

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

	2023	2022
	£	£
Remuneration payable to trustees or connected persons		
Jonathon Brennan	30,000	28,545
Total remuneration	30,000	28,545

As per the charity constitution:

(a) The Pastor for the time being Jonathan David Brennan will automatically be a charity trustee, for as long as he or she holds that office.

(b) If unwilling to act as a charity trustee, the office holder may: (i) before accepting appointment as a charity trustee, give notice in writing to the trustees of his or her unwillingness to act in that capacity; or (ii) after accepting appointment as a charity trustee, resign under the provisions contained in clause [12] (Retirement and removal of charity trustees). The office of ex officio charity trustee will then remain vacant until the office holder ceases to hold office.

	2023	2022
	£	£
Pension payments relating to trustees or connected persons		
Jonathon Brennan	1,800	1,681
	1,800	1,681

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

9 Heritage assets not included in the accounts

The property was purchased by Hoylake Chapel 25 years ago and transferred to Hope Church on 7th July 2022. The valuation will be done in the current year.

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 November 2022	38,213	2,758	-	40,971
At 31 October 2023	38,213	2,758	-	40,971
Depreciation				
Charge for the year	764	690	-	1,454
At 31 October 2023	1,528	1,380	-	2,908
Net book value				
At 31 October 2023	36,685	1,378	-	38,063

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,344	2,220
PAYE, NIC VAT and other taxes	1,240	1,435
	2,584	3,655

12 Income and Expenditure account summary

	2023	2022
	£	£
At 1 November 2022	59,193	-
Surplus after tax for the year	533	59,193
At 31 October 2023	59,726	59,193

13 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration.

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

14 Particulars of how particular funds are represented by assets and liabilities

At 31 October 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	38,063	-	-	38,063
Current Assets	24,247	-	-	24,247
Current Liabilities	(2,584)	-	-	(2,584)
	59,726	-	-	59,726

At 1 November 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	39,517	-	-	39,517
Current Assets	13,066	-	10,265	23,331
Current Liabilities	(3,655)	-	-	(3,655)
	48,928	-	10,265	59,193

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	48,928	10,798	-	59,726
Total unrestricted and designated funds	48,928	10,798	-	59,726
Restricted funds:-				
Building	1,361	(1,361)	-	-
Ear Mission	8,904	(8,904)	-	-
Total restricted funds	10,265	(10,265)	-	-
Total charity funds	59,193	533	-	59,726

Hope Church Wirral

Notes to the Accounts for the year ended 31 October 2023

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	134,889	(124,091)	-	10,798
<i>Restricted funds:-</i>				
Building	-	(1,361)	-	(1,361)
Ear Mission	-	(8,904)	-	(8,904)
	134,889	(134,356)	-	533

17 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Building

Restricted building funds are used for the purpose of maintaining the building or for approved building work to be carried out.

Ear Mission

Restricted mission funds are used for mission work or support of missionaries in accordance with the objectives of the charity.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	51,246	-	51,246	40,034
Refunds from HMRC on gift aided donations	7,312	-	7,312	9,685
Mr Wood	-	-	-	7,000
Total donations and gifts from individuals	58,558	-	58,558	56,719

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior year	55,014	1,705	56,719

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Hoylake Chapel Fellowship Trust	2,807	-	2,807	78,208
St Mary's	-	-	-	5,000
East Midlands	7,642	-	7,642	-
Transforming Lives	15,000	-	15,000	-
Biddulph Gospel Hall	10,000	-	10,000	-
Total private sector revenue grants	35,449	-	35,449	83,208

All the grants in the prior year were unrestricted.

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Prior Year	73,527	9,681	83,208	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	94,007	-	94,007	139,927

All the donations and gifts in the prior year were unrestricted.

Prior year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies A1	128,541	11,386	139,927

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

20 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	1,952	-	1,952	5,404
Fees paid	-	-	-	515
Events and activities	2,045	-	2,045	1,082
Total Primary purpose and ancillary trading	3,997	-	3,997	7,001

Prior year

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading			
Sale of goods and services in accordance with the charity's objects	4,428	976	5,404
Fees paid	515	-	515
Events and activities	1,082	-	1,082
Total Primary purpose and ancillary trading	6,025	976	7,001

21 Total Income from charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<i>Current year</i>				
Total income from charitable trading	3,997	-	3,997	7,001
Total from charitable activities A2	3,997	-	3,997	7,001

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<i>Prior year</i>			
Total income from charitable trading	6,025	976	7,001
Income from funders	-	-	-
	6,025	976	7,001

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

22 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from letting and licensing of property for non charitable purposes	36,885	-	36,885	16,686
Total from other activities A3	36,885	-	36,885	16,686

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	16,686	-	16,686

23 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	24,932	3,904	28,836	30,855
Defined contribution pension costs - charitable activities	1,730	-	1,730	1,831
Temporary Staff - Charitable Activities	1,355	-	1,355	-
Direct charitable activities expenses	1,423	-	1,423	4,756
Pastor expenses	4,474	-	4,474	2,441
Building project work	15,597	6,361	21,958	-
Total direct spending B2a	49,511	10,265	59,776	39,883

Prior Year	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	30,855	-	30,855
Defined contribution pension costs - charitable activities	1,831	-	1,831
Direct charitable activities expenses	4,756	-	4,756
Pastor expenses	2,441	-	2,441
Total direct spending B2a	39,883	-	39,883

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

24 Expenditure on charitable activities - Charitable trading

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2023	2023	2023	2022
<i>Current Year</i>		£	£	£	£
TLG expenses		526	-	526	2,755
Church events and activities expenses		3,470	-	3,470	3,480
Total charitable trading costs	B2b	3,996	-	3,996	6,235
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2022	2022	2022	
<i>Prior Year</i>		£	£	£	
TLG expenses		858	1,897	2,755	
Church events and activities expenses		3,480	-	3,480	
Total charitable trading costs	B2b	4,338	1,897	6,235	

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

25 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds	
		2023	2023	2023	2022	
		£	£	£	£	
Grants made to individuals		1,350	-	1,350	1,100	
Grants made to organisations		1,770	-	1,770	2,250	
Total grantmaking costs		B2c	3,120	-	3,120	3,350

Breakdown of Grants made to organisations

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023	2023	2023
	£	£	£
MCYC	370	-	370
Wirral YFC	200	-	200
Refilwe	1,200	-	1,200
	1,770	-	1,770

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Grants made to individuals		1,100	-	1,100
Grants made to organisations		2,250	-	2,250
Total grantmaking costs	B2c	3,350	-	3,350

Breakdown of Grants made to organisations

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
MCYC	600	-	600
Wirral YFC	550	-	550
Refilwe	1,100	-	1,100
	2,250	-	2,250

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Premises Expenses</i>				
Rates and water charges	903	-	903	744
Light heat and power	16,271	-	16,271	13,075
Cleaning and waste management	3,003	-	3,003	1,905
Premises repairs, renewals and maintenance	896	-	896	2,495
Property insurance	450	-	450	375
<i>Administrative overheads</i>				
Telephone, fax and internet	532	-	532	306
Stationery and printing	2,518	-	2,518	1,654
Equipment expenses	-	-	-	159
Software licences and expenses	-	-	-	212
Liability and contents insurance	4,101	-	4,101	-
Sundry expenses	4,059	-	4,059	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	(552)	-	(552)	1,200
Legal fees	926	-	926	-
<i>Financial costs</i>				
Bank charges	83	-	83	84
Depreciation & Amortisation in total for	1,454	-	1,454	1,454
Support costs before reallocation	34,644	-	34,644	23,663
Total support costs - Current Year	34,644	-	34,644	23,663
				-
The basis of allocation of costs between activities is described under accounting policies				-
				-

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

<i>Prior Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<i>Premises Expenses</i>			
Rates and water charges	744	-	744
Light heat and power	13,075	-	13,075
Cleaning and waste management	1,905	-	1,905
Premises repairs, renewals and maintenance	2,295	200	2,495
Property insurance	375	-	375
<i>Administrative overheads</i>			
Telephone, fax and internet	306	-	306
Postage	-	-	-
Stationery and printing	1,654	-	1,654
Equipment expenses	159	-	159
Software licences and expenses	212	-	212
<i>Professional fees paid to advisors</i>			
Accountancy fees other than examination or audit fees	1,200	-	1,200
<i>Financial costs</i>			
Bank charges	84	-	84
Depreciation & Amortisation in total for	1,454	-	1,454
Total support costs - Prior Year	23,463	200	23,663

The basis of allocation of costs between activities is described under accounting policies

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

27 Other Expenditure - Governance costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Current Year				
Independent Examiner's fees	1,020	-	1,020	1,020
Trustees' remuneration	30,000	-	30,000	28,545
Trustees Defined contribution pension costs	1,800	-	1,800	1,681
Total Governance costs	32,820	-	32,820	31,246
Prior Year				
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	2022	
	£	£	£	
Independent Examiner's fees	1,020	-	1,020	
Trustees' remuneration	28,545	-	28,545	
Trustees Defined contribution pension costs	1,681	-	1,681	
Total Governance costs	31,246	-	31,246	

28 Total Charitable expenditure

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Current Year					
Total direct spending	B2a	49,511	10,265	59,776	39,883
Total charitable trading costs	B2b	3,996	-	3,996	6,235
Total grantmaking costs	B2c	3,120	-	3,120	3,350
Total support costs	B2d	34,644	-	34,644	23,663
Total Governance costs	B2e	32,820	-	32,820	31,246
Total charitable expenditure	B2	124,091	10,265	134,356	104,377

Hope Church Wirral

Detailed analysis of income and expenditure for the year ended 31 October 2023 as required by the SORP 2015

29 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Fundraising publicity & marketing		-	-	-	44
Total fundraising costs	B1	-	-	-	44
Prior Year		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £	
Fundraising publicity & marketing		44	-	44	
Total fundraising costs	B1	44	-	44	