

The Charity Registration Number is :- 1196438

Life Church Wirral
Report and Accounts
31 December 2022

Life Church Wirral

Report and accounts for the year ended 31 December 2022

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Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

The charity name.

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

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

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 1196438.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

The governing document is dated 05 November 2021

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 are:-

1A Old Chester Road

Bebington, Wirral

Merseyside, CH63 7LA

Telephone 0151 645 5955

Email Address info@mylifechurch.co.uk Web address mylifechurch.co.uk

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

Mrs Nicola Harris

Mr Colin Jolliffe

Mr Simon Harper

Mr Aaron Partington

Mr Jamie Wade

Mr Jonathan McIlveen

Mrs Hazel Fleming

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2022

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above.

All the trustees are also members of the charity.

Objects and activities of the charity

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

The advancement of the Christian faith and the extension of the kingdom of God and other charitable purposes.

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

We have run church services each Sunday at Life Church in Bebington, Neston and Wallasey providing a variety of styles. Special services were run at Christmas. Other regular activities included connect groups, youth groups, both men and women's meetings, alpha, prayer events and other activities below

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

Activities that serve the local community in 2022 included bereavement ministry, pastoral care, baptism and baptism preparation, wedding preparation, youth mentoring service at Bebington High School, after school youth drop in hub and Little Stars Toddler Group.

During the period of the year we operated, in December we gave out 242 Christmas food hampers, 26 Christmas toy hampers and 80 hygiene hampers.

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

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2022

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

Since September on average at all locations we have had a Sunday attendance of 252 each week. Our online streaming of our Sunday services attracted on average 40 devices per week. The Youth Hub had 856 visits from September to December 2022.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Benefits from the activities listed above have included faith development, spiritual and pastoral support, personal encouragement, development of gifts and experience, friendship and companionship, and meeting a range of needs for all ages.

The degree to which the achievements and performance during the year have benefited wider society.

The activities listed above have provided a wide range of public benefits including faith exploration, spiritual support, friendship and companionship, pastoral care, opportunities to meet others in similar life situations, provision of services and care for needs at key life moments, practical help for those in crisis, services to local schools and enjoyable family events.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are appointed by the Senior Minister from the body of the church in accordance with the Declaration of Trust and the AOG Constitution.

Bankers

Santander - Head Office, Sheffield S9 2EG.

Accountants

KBH Accountants Ltd. 255 Poulton Road, Wallasey CH44 4BT

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net income	187,686	-
Unrestricted Revenue Funds available for the general purposes of the charity	178,735	-
Restricted Revenue Funds	8,951	-
Total Funds	187,686	-

Financial review of the position at the reporting date, 31 December 2022 .

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

Policies on reserves.

It is trustees policy to maintain a balance on unrestricted funds which equates to approximately two months' unrestricted payments in addition to £5,000 to cover emergency situations which may arise from time to time. During September 2022 Life Christian Church Registered Charity, transferred all assets, property, staff and cash reserves to this Life Church Wirral CIO as the charity underwent a change in charitable structure.

At 31 December 2022 unrestricted reserves amounted to £178,735 (2021 - £0).

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 Bazley Higgins FCCA

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Wirral

Merseyside

CH44 4BT

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and 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 25th Sept 2023.



Jamie Wade
Trustee

Life Church Wirral

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 8 to 24 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 12.

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.

Life 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) 2015, (as amended by the Bulletin issued in October 2018 and 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 Bazley Higgins FCCA - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Wirral
Merseyside
CH44 4BT

This report was signed on 29/9/ 2023

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities for the year ended 31 December 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
		2022	2022	2022
		£	£	£
Income & Endowments from:				
Donations & Legacies	A1	304,865	25,259	330,124
Charitable activities	A2	13,888	-	13,888
Other trading activities	A3	502	-	502
Investments	A4	429	-	429
Total income	A	319,684	25,259	344,943
Expenditure on:				
Raising funds	B1	3,047	-	3,047
Charitable activities	B2	137,902	16,308	154,210
Total expenditure	B	140,949	16,308	157,257
Net income after transfers	A-B-C	178,735	8,951	187,686
Net movement in funds		178,735	8,951	187,686
Reconciliation of funds:-	E			
Total funds brought forward		-	-	-
Total funds carried forward		178,735	8,951	187,686

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 12 to 24 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2022

Life Church Wirral - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022 £
Funds generated in the year as detailed in the SOFA	187,686
Resources applied on functional fixed assets	(137,920)
Other applications of funds	-
Net resources available to fund charitable activities	<u>49,766</u>

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

The notes attached on pages 12 to 24 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Accumulated funds brought forward	-	-	-
Recognised gains and losses before transfers	<u>178,735</u>	<u>8,951</u>	<u>187,686</u>
	178,735	8,951	187,686
Closing revenue funds	<u>178,735</u>	<u>8,951</u>	<u>187,686</u>

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Revenue accumulated funds	178,735	8,951	187,686

The notes attached on pages 12 to 24 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2022

**Life Church Wirral
Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006**

	2022 £
<i>Income</i>	
Income from operations	324,445
Refunds from HMRC on gift aided donations	20,069
Investment income and interest	
Interest receivable	429
Other operating income	-
Gross income in the year before exceptional items	344,943
Gross income in the year including exceptional items	344,943
<i>Expenditure</i>	
Charitable expenditure, excluding depreciation and amortisation	127,313
Depreciation and amortisation	424
Fundraising costs	3,047
Governance costs	25,475
Interest payable	998
Total expenditure in the year	157,257
Net income before tax in the financial year	187,686
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	187,686
Retained surplus for the financial year	187,686

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 12 to 24 form an integral part of these accounts.

Life Church Wirral - Balance Sheet as at 31 December 2022

		SORP		2022
		Note Ref		£
Fixed assets		A		
Tangible assets	12	A2		137,496
Current assets		B		
Debtors	13	B2	-	
Cash at bank and in hand		B4	117,938	
Total current assets			117,938	
Creditors: amounts falling due within one year	13	C1	(4,227)	
Net current assets				113,711
				<u>251,207</u>
Net assets				
Creditors: amounts falling due after more than one year	14	C2	(63,521)	
The total net assets of the charity				<u>187,686</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	18	D2	8,951	
				8,951
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	178,735	
				178,735
Designated Funds				
Total charity funds				<u>187,686</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 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.

Aaron Partington

Trustee

Approved by the board of trustees on 25/09/ 2023

The notes attached on pages 12 to 24 form an integral part of these accounts.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

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

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	10 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

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.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

2022
£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	424
Trustees' remuneration	24,208
Pension costs	840

6 Interest payable

2022
£

Loan interest	998
---------------	-----

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. 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. All volunteers who work with children and vulnerable adults are subject to DBS checks.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

8 Staff costs and emoluments

<i>Salary costs</i>	2022
	£
Gross Salaries excluding trustees and key management personnel	69,943
Employer's National Insurance for all staff	2,139
Employer's operating costs of defined contribution pension schemes	840
Trustees' Remuneration as detailed in note 11	24,208
Other benefits paid to trustees, as detailed in note 11	617
Total salaries, wages and related costs	97,747

The average number of part time staff employed in the year was	12
The average number of full time staff employed in the year was	2
The estimated full time equivalent number of all staff employed in the year was	8

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	8
<i>The estimated full time equivalent number of all staff employed as above</i>	8

The details of remuneration paid to trustees is shown in note 11

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

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

10 Defined benefit pension scheme

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

11 Remuneration and payments to Trustees and persons connected with them

	2022
	£
<i>Remuneration payable to trustees or connected persons</i>	
Aaron Partington	24,208
Total remuneration	24,208

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Cost			
At 1 January 2022	-	-	-
Additions	125,200	12,720	-
At 31 December 2022	125,200	12,720	-
Depreciation			
At 1 January 2022	-	-	-
Charge for the year	-	424	-
At 31 December 2022	-	424	-
Net book value			
At 31 December 2022	125,200	12,296	-
At 31 December 2021	-	-	-

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles
	£	£	£
Cost			
31 December 2020	125,200	84,586	-
Additions	-	7,771	-
31 December 2021	125,200	92,357	-
Depreciation			
31 December 2020	-	80,937	-
Charge for the year	-	1,142	-
31 December 2021	-	82,079	-
Net book value			
31 December 2021	125,200	10,278	-
31 December 2020	125,200	3,649	-

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

13 Creditors: amounts falling due within one year	2022
	£
Other creditors	4,227
14 Creditors: amounts falling due after one year	2022
	£
Bank loans and overdrafts	63,521
15 Income and Expenditure account summary	2022
	£
At 1 January 2022	-
Surplus after tax for the year	187,686
At 31 December 2022	187,686

16 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, fully disclosed in notes 11 above.

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

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £
Tangible Fixed Assets	137,496	-	-
Current Assets	108,987		8,951
Current Liabilities	(4,227)	-	-
Long Term Liabilities	(63,521)	-	-
	178,735	-	8,951
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £
Tangible Fixed Assets	-	-	-
Current Assets	-	-	-
Current Liabilities	-	-	-
Long Term Liabilities	-	-	-
	-	-	-

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022
	£	See Note 19 £	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	-	178,735	-
Total unrestricted and designated funds	-	178,735	-
Restricted funds:-			
Youth Hub	-	8,951	-
Total restricted funds	-	8,951	(4,945)
Total charity funds	-	187,686	(4,945)

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Other Gains & Losses
	2022 £	2022 £	2022 £
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	319,684	(140,949)	-
Restricted funds:-			
Youth Hub	25,259	(16,308)	-
	344,943	(157,257)	-

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2022

20 The purposes for which the funds

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:-

Youth Hub

Life Youth Hub exists to positively transform the lives of young people, Through mentorship, youth drop in, life skills, & positive role models. Any funds received for this initiative are to be used solely for this and no other areas of the Charity.

There are a number of conferences that members of the church go to, and the charity will pay the cost "up front" to secure places for members this money is then repaid to the charity by each of the members who are attending.

21 Ultimate controlling party

The charity is under the control of its legal members, the trustees.

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

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

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

22 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Donations and gifts from individuals			
Small donations individually less than £1000	63,829	-	63,829
Refunds from HMRC on gift aided donations	20,069	-	20,069
Donations individually over £1000, donors wish to remain anonymous	4,000	-	4,000
Total donations and gifts from individuals	87,898	-	87,898

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Revenue grants and donations from non public bodies			
Small grants individually less than £1000	-	500	500
Life Christian Church	214,967	11,541	226,508
Price Parry Charity	-	3,000	3,000
HAF Edsential Community Interest	-	2,400	2,400
Steve Morgan Foundation	-	4,818	4,818
Soulter	-	3,000	3,000
Church Revitalisation	2,000	-	2,000
Total private sector revenue grants	216,967	25,259	242,226

Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies A1	304,865	25,259	330,124

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

23 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2022	2022	2022
	£	£	£
Primary purpose and ancillary trading			
Events and conferences	1,923	-	1,923
Youth and Children	40	-	40
Social action	11,925	-	11,925
Total Primary purpose and ancillary trading	13,888	-	13,888

24 Total Income from charitable activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2022	2022	2022
	£	£	£
Total income from charitable trading	13,888	-	13,888
Total from charitable activities A2	13,888	-	13,888

25 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2022	2022	2022
	£	£	£
Bank Interest Receivable	429	-	429
Total investment income A4	429	-	429

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

26 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Gross wages and salaries - charitable activities	54,699	15,244	69,943
Employers' NI - Charitable activities	2,139	-	2,139
Defined contribution pension costs - charitable activities	840.00	-	840.00
Travel and Subsistence - Charitable Activities	1,588	-	1,588
Marketing and advertising of charitable services	656	-	656
Missions, events and speakers	10,888	-	10,888
Catering, purchases	2,981	-	2,981
Charitable giving	19,254	-	19,254
Training and resources	967	-	967
Youth & children	3,280	1,064	4,344
Other professional fees	867	-	867
Professional Indemnity insurance	2,970	-	2,970
Total direct spending B2a	101,129	16,308	117,437

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
<i>Premises Expenses</i>			
Rates and water charges	217	-	217
Room Hire	1,050	-	1,050
Light heat and power	1,240	-	1,240
Cleaning and waste management	2,066	-	2,066
Premises repairs, renewals and maintenance	1,215	-	1,215
<i>Administrative overheads</i>			
Telephone, fax and internet	733	-	733
Stationery and printing	254	-	254
Membership subscriptions	229	-	229
Hire of equipment	149	-	149
Sundry expenses	781	-	781
<i>Professional fees paid to advisors other than the auditor or examiner</i>			
Accountancy fees other than examination or audit fees	275	-	275
Other legal and professional	1,028	-	1,028
<i>Financial costs</i>			
Bank charges	639	-	639
Loan interest	998	-	998
Depreciation & Amortisation in total for	424	-	424
Support costs before reallocation	11,298	-	11,298
Total support costs - Current Year	11,298	-	11,298

The basis of allocation of costs between activities is described under accounting policies
All the expenditure in the prior year was unrestricted.

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

28 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Independent Examiner's fees	650	-	650
Trustees' remuneration	24,208	-	24,208
Trustees Defined contribution pension costs	617	-	617
Total Governance costs	25,475	-	25,475

29 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £
Total direct spending	B2a	101,129	16,308	117,437
Total grantmaking costs	B2c	-	-	-
Total support costs	B2d	11,298	-	11,298
Total Governance costs	B2e	25,475	-	25,475
Total charitable expenditure	B2	137,902	16,308	154,210