

The Charity Registration Number is :- 1196438

Life Church Wirral
Report and Accounts
31 December 2023

Life Church Wirral

Report and accounts for the year ended 31 December 2023

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Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2023

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

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:-

Mr Jonathan McIlveen
Mr Colin Jolliffe
Mrs Nicola Harris
Mr Aaron Partington
Mrs Hazel Fleming

The following persons served as Trustees during the year ended 31 December 2023 :-

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

Mr Jamie Wade
Mr Simon Harper

All the trustees are also members of the charity.

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2023

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 activities

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

- Church services each Sunday at our Bebington, Neston and Wallasey locations.
- Weekly connect groups to focus on 'small group' pastoral care.
- Women's and Men's Ministry
- Weekly prayer meetings
- Baptism
- Children's and Youth ministry

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

- Bereavement ministry
 - Pastoral Care - spiritual and emotional
 - Baptism preparation
 - Marriage preparation
 - Alpha Course - An introduction to the Christian Faith
 - Youth mentoring service at local high schools
 - Youth After school drop in sessions at the Youth Hub
 - CAP Life Skills and money management courses
 - LittleStars Parent and Toddler Group
 - Summer School Holidays Kid's Club
 - Easter Egg gifts for children in areas of deprivation
 - School equipment packs and school uniform gift vouchers for those moving into high school in areas of deprivation.
 - Christmas food hampers, toy hampers and hygiene hampers for those in severe deprivation.
- The directors have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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

- A special easter service at the Floral Pavilion Theatre with 700 people in attendance.
- An average Sunday morning in-person attendance across all locations of 362 people, and average of 10% growth since 2022
- Average online weekly viewings of 475 via Youtube
- An average attendance of 28 per session at The Youth Hub
- 500 Christmas food hampers, 50 hygiene hampers and 25 sacks of presents for children.
- 106 school uniform gift vouchers (£25 value) given to families to support them with new school uniform
- 232 bags of school equipment for children starting high school
- 3000 chocolate Easter Egg gifts for local school children
- £3650 donation for the disasters appeal after the February 2023 earthquake affecting Syria and Turkey

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2023

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

- Faith development and exploration
- Spiritual and pastoral support
- Personal encouragement
- Friendship and companionship
- Development of personal gifts
- Education and support for all ages

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

- Investment in our media equipment to improve our online reach to wider society. We have seen engagement from other regions of the UK and also internationally in Spain, Brazil, Qatar, Barbados, Australia, South Africa amongst others.
- We continue to support UK charities that work in impoverished countries around the world.

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2023

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

Financial review

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

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

	2023 £	2022 £
Net income	(41,467)	187,686
Unrestricted Revenue Funds available for the general purposes of the charity	120,877	178,735
Restricted Revenue Funds	25,342	8,951
Total Funds	146,219	187,686

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

The trustees consider the financial performance by the charity during the year to have been good. The charity was able to undertake large roofing repair work at the Bebington location at an expense of £76,000 during 2023 that had been much needed for many previous years. The trustees and Senior Leadership extend their thanks to the dedicated and generous giving of our church attendees that help the charity maintain a positive financial position.

Policies on reserves.

It is trustees policy to maintain a balance on unrestricted funds which equates to approximately one months' unrestricted payments.

At 31 December 2023 unrestricted reserves amounted to £120,877 (2022 - £178,735).

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.

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2023

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 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 :-

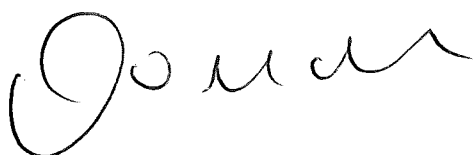
- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the 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 16th July 2024.



Jonathan McIlveen
Trustee

Life Church Wirral

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

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 30 for the year ended 31 December 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) adapted to meet the needs of unincorporated organisations, 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 14.

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

As described on page 6, 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) 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 Bazley Higgins FCCA - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Wirral
Merseyside
CH44 4BT

This report was signed on 16 July 2024

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 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	307,390	46,767	354,157	330,124
Charitable activities	A2	32,740	-	32,740	13,888
Other trading activities	A3	3,031	-	3,031	502
Investments	A4	3,878	-	3,878	429
Total income	A	347,039	46,767	393,806	344,943
Expenditure on:					
Raising funds	B1	6,676	-	6,676	3,047
Charitable activities	B2	398,221	30,376	428,597	154,210
Total expenditure	B	404,897	30,376	435,273	157,257
Net income for the year		(57,858)	16,391	(41,467)	187,686
Net income after transfers	A-B-C	(57,858)	16,391	(41,467)	187,686
Net movement in funds		(57,858)	16,391	(41,467)	187,686
Reconciliation of funds:-					
	E				
Total funds brought forward		178,735	8,951	187,686	-
Total funds carried forward		120,877	25,342	146,219	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 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2023

Life 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	304,865	25,259	330,124
Charitable activities	A2	13,888	-	13,888
Other trading activities	A3	502	-	502
Investments	A4	429	-	429
Other	A5	-	-	-
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 for the year		178,735	8,951	187,686
Net income after transfers		178,735	8,951	187,686
Other recognised gains/(losses)		-	-	-
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

All activities derive from continuing operations

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2023

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

	2023 £	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	-	49,766

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

The notes attached on pages 14 to 30 form an integral part of these accounts.

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

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	178,735	8,951	187,686	-
Recognised gains and losses before transfers	(57,858)	16,391	(41,467)	187,686
	120,877	25,342	146,219	187,686
Closing revenue funds	120,877	25,342	146,219	187,686

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	120,877	25,342	146,219	187,686

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2023

**Life Church Wirral
Income and Expenditure Account for the year ended 31 December 2023 as required by the Companies Act 2006**

	2023 £	2022 £
<i>Income</i>		
Income from operations	332,998	324,445
Refunds from HMRC on gift aided donations	56,930	20,069
Investment income and interest		
Interest receivable	3,878	429
Gross income in the year before exceptional items	393,806	344,943
Gross income in the year including exceptional items	393,806	344,943
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	380,191	127,313
Depreciation and amortisation	396	424
Fundraising costs	6,676	3,047
Governance costs	43,958	25,475
Interest payable	4,052	998
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	435,273	157,257
Net income before tax in the financial year	(41,467)	187,686
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(41,467)	187,686
Retained surplus for the financial year	(41,467)	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 14 to 30 form an integral part of these accounts.

Life Church Wirral - Balance Sheet as at 31 December 2023

	Note	SORP Ref	2023 £	2022 £
Fixed assets		A		
Tangible assets	12	A2	137,100	137,496
Current assets		B		
Debtors	13	B2	122	-
Cash at bank and in hand		B4	72,553	117,938
Total current assets			<u>72,675</u>	<u>117,938</u>
Creditors: amounts falling due within one year	14	C1	<u>(1,300)</u>	<u>(4,227)</u>
Net current assets			71,375	113,711
			<u>208,475</u>	<u>251,207</u>
Net assets				
Creditors: amounts falling due after more than one year	15	C2	(62,256)	(63,521)
The total net assets of the charity			<u>146,219</u>	<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	19	D2	25,342	8,951
			25,342	8,951

Unrestricted Funds

Unrestricted Revenue Funds	19	D3	120,877	178,735
			<u>120,877</u>	<u>178,735</u>
Total charity funds			<u>146,219</u>	<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 accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

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 16th July 2024

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 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.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

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 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.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

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.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

5 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	396	424
Trustees' remuneration	42,250	24,208
Pension costs	2,159	840

6 Interest payable

	2023 £	2022 £
Loan interest	4,052	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.

8 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	125,376	69,943
Employer's National Insurance for all staff	7,244	2,139
Employer's operating costs of defined contribution pension schemes	2,159	840
Trustees' Remuneration as detailed in note 11	42,250	24,208
Other benefits paid to trustees, as detailed in note 11	1,058	617
Total salaries, wages and related costs	178,087	97,747

The average number of part time staff employed in the year was	6	12
The average number of full time staff employed in the year was	3	2
The estimated full time equivalent number of all staff employed in the year was	7	8

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

Engaged on charitable activities	7	8
The estimated full time equivalent number of all staff employed as above	7	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.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

11 Remuneration and payments to Trustees and persons connected with them

	2023 £	2022 £
<i>Remuneration payable to trustees or connected persons</i>		
Aaron Partington	42,250	24,208
Total remuneration	42,250	24,208

12 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	125,200	12,720	-	137,920
At 31 December 2023	125,200	12,720	-	137,920
Depreciation				
At 1 January 2023	-	424	-	424
Charge for the year	-	396	-	396
At 31 December 2023	-	820	-	820
Net book value				
At 31 December 2023	125,200	11,900	-	137,100
At 31 December 2022	125,200	12,296	-	137,496

<i>Prior Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 January 2022	-	-	-	-
Additions	125,200	12,720	-	137,920
31 December 2022	125,200	12,720	-	137,920
Depreciation				
01 January 2022	-	-	-	-
Charge for the year	-	424	-	424
31 December 2022	-	424	-	424
Net book value				
31 December 2022	125,200	12,296	-	137,496
31 December 2021	-	-	-	-

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

13 Debtors

	2023	2022
	£	£
Other debtors	122	-

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,300	4,227

15 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans and overdrafts	62,256	63,521

16 Income and Expenditure account summary

	2023	2022
	£	£
At 1 January 2023	187,686	-
Surplus (deficit) after tax for the year	(41,467)	187,686
At 31 December 2023	146,219	187,686

17 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.

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

At 31 December 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	137,100	-	-	137,100
Current Assets	47,333	-	25,342	72,675
Current Liabilities	(1,300)	-	-	(1,300)
Long Term Liabilities	(62,256)	-	-	(62,256)
	120,877	-	25,342	146,219

At 1 January 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	137,496	-	-	137,496
Current Assets	108,987	-	8,951	117,938
Current Liabilities	(4,227)	-	-	(4,227)
Long Term Liabilities	(63,521)	-	-	(63,521)
	178,735	-	8,951	187,686

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

19 Change in total funds over the year as shown in Note 18 , 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 20 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	178,735	(57,858)	-	120,877
Total unrestricted and designated funds	178,735	(57,858)	-	120,877
Restricted funds:-				
Youth Hub	8,951	3,247	-	12,198
Warm Spaces	-	4,589	-	4,589
Neston Christian Fellowship	-	8,555	-	8,555
Total restricted funds	8,951	16,391	-	25,342
Total charity funds	187,686	(41,467)	-	146,219

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	347,039	(404,897)	-	(57,858)
Restricted funds:-				
Youth Hub	24,623	(21,376)	-	3,247
Grant for Roof	3,000	(3,000)	-	-
Warm Spaces	4,589	-	-	4,589
Neston Christian Fellowship	12,555	(4,000)	-	8,555
Church Revitalisation	2,000	(2,000)	-	-
	393,806	(435,273)	-	(41,467)

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2023

21 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:-

Youth Hub

Life Youth Hub exists to positively transform the lives of young people through mentorship and relationship building at the Youth Hub drop in service. Grant funding received for this initiative are to be used for the Youth Hub and no other areas of the charity.

Grant for Roof

Benefact Trust - The grant fund received that is designed to provide support to churches and Christian organisations and the communities they help. The money received was given to help fund the expense of the roof repairs at Bebington.

Warm Spaces

Hardisty CRN - A fund given to support The Community Cafe starting in 2024, part of our Warm Space Initiative. Warm space is a safe place to stay warm, enjoy a free hot drink and lunch, have a chat and make new friends. The funds will be used for running costs and food/drinks provisions.

Neem Consult- A fund given to support The Community Lunch Cafe starting in 2024, part of our Warm Space Initiative. Warm space is a safe place to stay warm, enjoy a free hot drink and lunch, have a chat and make new friends. The funds will be used for running costs and food/drinks provisions.

Retrospect Energy- A fund given to support The Community Lunch Cafe starting in 2024, part of our Warm Space Initiative. Warm space is a safe place to stay warm, enjoy a free hot drink and lunch, have a chat and make new friends. The funds will be used for running costs and food/drinks provisions.

WBC - 'Wirral Together Fund' is a fund to improve the well-being of the local community in the Borough or its environment or economy. It is a one-off expenditure with consideration given to future sustainability. This grant was given towards our Warm Space Initiative starting in 2024 and will be used for running costs and food/drinks provisions.

Neston Christian Fellowship

Neston Christian Fellowship - As a result of the merger of NCF with Life Church and the closure of the NCF charity, the remaining funds were transferred to Life Church Wirral. The funds are to be used for the running and expense of the Neston location.

Church Revitalisation

Church Revitalisation- a grant of £2,000 to support in delivering 400 Bags of Kindness (Christmas Food Hampers) and raising £2,000 in match funding. Eligible expenditure from 1st August 2023 - 14th January 2024.

22 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.

Life Church Wirral

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

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

23 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	236,832	-	236,832	63,829
Refunds from HMRC on gift aided donations	56,930	-	56,930	20,069
Donations individually over £1000, donors wish to remain anonymous	13,628	-	13,628	4,000
Total donations and gifts from individuals	307,390	-	307,390	87,898

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	87,898	-	87,898

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 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				
Small grants individually less than £1000	-	6,012	6,012	500
Life Christian Church	-	-	-	226,508
Price Parry Charity	-	-	-	3,000
HAF Edsential Community Interest Company	-	2,700	2,700	2,400
Steve Morgan Foundation	-	-	-	4,818
Soulter	-	-	-	3,000
Church Revitalisation	-	2,000	2,000	2,000
Retrospect Energy NW, Hardisty CRN	-	3,000	3,000	-
Neston Christian Fellowship	-	12,555	12,555	-
Grant for the roof	-	3,000	3,000	-
John Moores Foundation	-	10,000	10,000	-
Westhill Endowments	-	2,500	2,500	-
PH Holt	-	5,000	5,000	-
Total private sector revenue grants	-	46,767	46,767	242,226
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	216,967	25,259	242,226	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	307,390	46,767	354,157	330,124

Life Church Wirral

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

24 Income from charitable activities - Trading Activities

<i>Current year</i>	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				
Events and conferences	826	-	826	1,923
Youth and Children	2,838	-	2,838	40
Social action	29,076	-	29,076	11,925
Total Primary purpose and ancillary trading	32,740	-	32,740	13,888
<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 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	

25 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading	32,740	-	32,740	13,888
Total from charitable activities A2	32,740	-	32,740	13,888

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total income from charitable trading	13,888	-	13,888
	13,888	-	13,888

Life Church Wirral

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

26 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 £
Trading activities to raise funds for the charity		3,031	-	3,031	502
Total from other activities	A3	3,031	-	3,031	502

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

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	502	-	502

27 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		3,878	-	3,878	429
Total investment income	A4	3,878	-	3,878	429

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	429	-	429

Life Church Wirral

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

28 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	105,305	20,071	125,376	69,943
Employers' NI - Charitable activities	7,244	-	7,244	2,139
Defined contribution pension costs - charitable activities	2,159	-	2,159	840
Travel and Subsistence - Charitable Activities	1,182	-	1,182	1,588
Marketing and advertising of charitable services	2,171	-	2,171	656
Missions, events and speakers	10,933	-	10,933	10,888
Catering, purchases	12,643	-	12,643	2,981
Charitable giving	43,605	2,000	45,605	19,254
Training and resources	6,797	-	6,797	967
Youth & children	8,877	5,305	14,182	4,344
Other professional fees	6,067	-	6,067	867
Professional Indemnity insurance	10,810	-	10,810	2,970
Total direct spending	217,793	27,376	245,169	117,437
Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	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	-	840	
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	101,129	16,308	117,437	

Life Church Wirral

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

29 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	1,833	-	1,833	217
Room Hire	4,103	-	4,103	1,050
Light heat and power	10,335	-	10,335	1,240
Cleaning and waste management	6,361	-	6,361	2,066
Premises repairs, renewals and maintenance	94,548	3,000	97,548	1,215
<i>Administrative overheads</i>				
Telephone, fax and internet	2,362	-	2,362	733
Stationery and printing	1,369	-	1,369	254
Membership subscriptions	1,340	-	1,340	229
Hire of equipment	534	-	534	149
Sundry expenses	429	-	429	781
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,900	-	1,900	275
Other legal and professional	4,955	-	4,955	1,028
<i>Financial costs</i>				
Bank charges	1,953	-	1,953	639
Loan interest	4,052	-	4,052	998
Depreciation & Amortisation in total for	396	-	396	424
Support costs before reallocation	136,470	3,000	139,470	11,298
Total support costs - Current Year	136,470	3,000	139,470	11,298

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

Life Church Wirral

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

Premises Expenses

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

Administrative overheads

Telephone, fax and internet	733	-	733
Stationery and printing	254	-	254
Membership subscriptions	229	-	229
Hire of equipment	149	-	149
Sundry expenses	781	-	781

Professional fees paid to advisors

Accountancy fees other than examination or audit fees	275	-	275
Other legal and professional	1,028	-	1,028

Financial costs

Bank charges	639	-	639
Loan interest	998	-	998
Depreciation & Amortisation in total for	424	-	424

Support costs before reallocation

11,298	-	11,298
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Total support costs - Prior Year

11,298	-	11,298
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The basis of allocation of costs between activities is described under accounting policies

Life Church Wirral

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

30 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	650	-	650	650
Trustees' remuneration	42,250	-	42,250	24,208
Trustees Defined contribution pension costs	1,058	-	1,058	617
Total Governance costs	43,958	-	43,958	25,475
Prior Year				
	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
	2022	2022	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	

31 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	217,793	27,376	245,169	117,437
Total support costs	B2d	136,470	3,000	139,470	11,298
Total Governance costs	B2e	43,958	-	43,958	25,475
Total charitable expenditure	B2	398,221	30,376	428,597	154,210
Prior Year					
		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	101,129	16,308	117,437	
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	

Life Church Wirral

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

32 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Agent's costs for fundraising		6,676	-	6,676	3,047
Total fundraising costs	B1	6,676	-	6,676	3,047

All the expenditure in the prior year was unrestricted.