

LIVING HOPE CHURCH WIRRAL

England & Wales - Charity number 1198029

Details

Status Registered

Legal form CIO

Registered 2022-02-23

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

Contact

Address 71 Davenham Avenue
Prenton
CH43 2LN

Phone 01516512942

Email loischristine374@hotmail.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF BELIEFS AND PRACTICES IN THE SCHEDULE HERETO IN WIRRAL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: An evangelical church that meets weekly

Classification

- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£62,426	£32,570	-	-
2024-03-31	£55,193	£30,587	-	-
2023-03-31	£40,578	£22,553	-	-

Trustees

Name	Role	Appointed
Deborah Haynes		2022-04-21
Lois Christine Whiteside		2022-02-23
Raymond John Purcell		2025-02-12
Simon Arthur Shields		2022-02-23

LIVING HOPE CHURCH WIRRAL

England & Wales - Charity number 1198029

Accounts

**LIVING HOPE CHURCH WIRRAL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Living Hope Church Wirral Contents

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Living Hope Church Wirral

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

To advance the Christian faith in accordance with the statement of beliefs, in Wirral and beyond, as the trustees may from time to time think fit, and other such purposes which are exclusively charitable, according to the laws of England and Wales, and connected with the charitable works of Living Hope Church.

To relieve sickness and financial hardship, and to promote/preserve good health, by the provision of funds, goods or services of any kind (including through the provision of counselling and support, in such parts of Wirral and other parts of the UK, or the world, as the trustees may from time to time think fit.

Further details on how we further these objectives can be found in our Memorandum of Association upon request.

Public Benefit

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Additional Note

Living Hope Church came into being at the beginning of January 2022 and we continue to worship each Sunday at Victoria Hall, Bebington, Wirral, on a rental basis. We also continue to hold our Tuesday and Thursday evening services at St Paul's Road Mission, St Paul's Road, Rock Ferry, Birkenhead, Wirral.

Tithes and offerings have primarily been made through bank transfers, standing orders, but also cash enabling us to support our ministries locally, including the payment to support a full-time pastor. The trustees have also been looking towards beginning to support a small number of external ministries (both in UK and abroad), on a regular basis. We also started thinking about looking for another property we can hire out to further our outreach program into the local community.

We have continued to offer a small foodbank, contents of which are available upon request to any member of the church having a significant need for the same.

Our primary aim is to serve God, and to seek His will, for the church and the wider community.

Reference and Administrative Details

Trustees

Stephen Whiteside (resigned 12/02/2025)
Lois Whiteside
Simon Shields
Geoffrey Green
Deborah Haynes - Chair
Raymond Purcell (appointed 12/02/2025)

Charity Number

1198029

Principal Address

71 Davenham Avenue
Prenton
CH43 2LN

Independent Examiner

Matthew Brown
Adding Value Consultancy Ltd
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Living Hope Church Wirral
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Deborah Haynes

Trustee

16th January 2026

**Living Hope Church Wirral
Independent Examiner's Report to the Trustees of Living Hope Church Wirral
For The Year Ended 31 March 2025**

I report to the trustees on my examination of the accounts of Living Hope Church Wirral (the Trust) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

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

Matthew Brown
16th January 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Living Hope Church Wirral
Statement of Financial Activities
For The Year Ended 31 March 2025**

		2025	2024		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	61,541	-	61,541	51,625
Charitable activities:					
Charitable Activities		-	-	-	3,360
Investments	4	885	-	885	208
		<u>62,426</u>	<u>-</u>	<u>62,426</u>	<u>55,193</u>
EXPENDITURE ON:					
Charitable activities:	6				
Charitable Activities		(32,389)	(181)	(32,570)	(30,587)
NET INCOME		<u>30,037</u>	<u>(181)</u>	<u>29,856</u>	<u>24,606</u>
NET MOVEMENT IN FUNDS		<u>30,037</u>	<u>(181)</u>	<u>29,856</u>	<u>24,606</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		42,450	181	42,631	18,025
TOTAL FUNDS CARRIED FORWARD	14	<u><u>72,487</u></u>	<u><u>-</u></u>	<u><u>72,487</u></u>	<u><u>42,631</u></u>

The notes on pages 7 to 11 form part of these financial statements.

Living Hope Church Wirral
Comparative Statement of Financial Activities
For The Year Ended 31 March 2025

		2024		
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	51,625	-	51,625
Charitable activities:				
Charitable Activities		2,800	560	3,360
Investments	4	208	-	208
		54,633	560	55,193
EXPENDITURE ON:				
Charitable activities:	6			
Charitable Activities		(30,208)	(379)	(30,587)
NET INCOME		24,425	181	24,606
NET MOVEMENT IN FUNDS		24,425	181	24,606
RECONCILIATION OF FUNDS:				
Total funds brought forward		18,025	-	18,025
TOTAL FUNDS CARRIED FORWARD	14	42,450	181	42,631

The notes on pages 7 to 11 form part of these financial statements.

**Living Hope Church Wirral
Statement of Financial Position
As At 31 March 2025**

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	11	4,498	-	4,498	760
		4,498	-	4,498	760
CURRENT ASSETS					
Debtors	12	7,165	-	7,165	783
Cash at bank and in hand		63,568	-	63,568	43,576
		70,733	-	70,733	44,359
Creditors: Amounts Falling Due Within One Year	13	(2,744)	-	(2,744)	(2,488)
NET CURRENT ASSETS (LIABILITIES)		67,989	-	67,989	41,871
TOTAL ASSETS LESS CURRENT LIABILITIES		72,487	-	72,487	42,631
NET ASSETS		72,487	-	72,487	42,631
FUNDS OF THE CHARITY					
Restricted Funds				-	181
Unrestricted Funds				72,487	42,450
TOTAL FUNDS	14			72,487	42,631

On behalf of the board

Deborah Haynes

Trustee

16th January 2026

The notes on pages 7 to 11 form part of these financial statements.

**Living Hope Church Wirral
Notes to the Financial Statements
For The Year Ended 31 March 2025**

1. General Information

Living Hope Church Wirral is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1198029. The principal address is 71 Davenham Avenue, Prenton, CH43 2LN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

2.3. Incoming Resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

2.4. Donated Goods and Services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.5. Resources Expended

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20%
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2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

Living Hope Church Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	46,286	45,835
Gift aid	15,255	5,390
Donated goods, facilities and services	-	400
	61,541	51,625

The figure for Gift Aid in 2025 is for the amounts received in 2025 and also the amounts that are owed for eligible donations received in 2025. The amount due for donations received this year can be found in debtors.

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	885	208
	885	208

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	685	320
	685	320

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Charitable Activities	1,628	30,942	32,570
	1,628	30,942	32,570
	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Charitable Activities	1,169	29,418	30,587
	1,169	29,418	30,587

Living Hope Church Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Support Costs

	2025 Charitable Activities £
Employee costs:	
Wages and salaries	15,730
Staff training	675
Premises expenses:	
Rent	7,011
Light and heat	807
Repairs and maintenance	644
General administration:	
Professional fees	390
Charitable donations	2,635
Other office costs	1,885
Depreciation:	
Depreciation	685
Governance costs:	
Independent examiner's fees	480
	30,942
	30,942
	2024 Charitable Activities £
Employee costs:	
Wages and salaries	15,133
Premises expenses:	
Rent	5,894
Light and heat	756
Repairs and maintenance	454
General administration:	
Insurance	119
Professional fees	349
Charitable donations	2,829
Other office costs	2,684
Depreciation:	
Depreciation	320
Governance costs:	
Independent examiner's fees	880
	880
	29,418

Living Hope Church Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	480	-
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	480	-
	480	-

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	15,730	15,133
	15,730	15,133
	15,730	15,133

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 1 (2024:)

11. Tangible Assets

	Plant & Machinery
	£
Cost	
As at 1 April 2024	1,281
Additions	4,423
As at 31 March 2025	5,704
	5,704
Depreciation	
As at 1 April 2024	521
Provided during the period	685
As at 31 March 2025	1,206
	1,206
Net Book Value	
As at 31 March 2025	4,498
As at 1 April 2024	760
	760

12. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	228	-
Other debtors	6,937	783
	7,165	783
	7,165	783

Living Hope Church Wirral
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,430	2,008
Accruals and deferred income	1,314	480
	2,744	2,488
	2,744	2,488

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	42,450	62,426	(32,389)	72,487
Restricted funds				
Hardship Fund	181	-	(181)	-
Total funds	42,631	62,426	(32,570)	72,487
	42,631	62,426	(32,570)	72,487
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	18,025	54,633	(30,208)	42,450
Restricted funds				
Hardship Fund	-	560	(379)	181
Total funds	18,025	55,193	(30,587)	42,631
	18,025	55,193	(30,587)	42,631

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Living Hope Church Wirral
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	46,286	45,835
Gift aid	15,255	5,390
Donated services	-	400
	61,541	51,625
Charitable Activities:		
Charitable Activities		
Income from charitable activities	-	3,360
	-	3,360
Investments		
Bank interest receivable	885	208
	885	208
	62,426	55,193
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Travel and subsistence expenses	(1,628)	(1,169)
Wages and salaries	(15,730)	(15,133)
Staff training	(675)	-
Rent	(7,011)	(5,894)
Light and heat	(807)	(756)
Repairs and maintenance	(644)	(454)
Insurance	-	(119)
Professional fees	(390)	(349)
Charitable donations	(2,635)	(2,829)
Other office costs	(1,885)	(2,684)
Depreciation	(685)	(320)
Independent examiner's fees	(480)	(880)
	(32,570)	(30,587)
	(32,570)	(30,587)
NET INCOME	29,856	24,606

LIVING HOPE CHURCH WIRRAL

England & Wales - Charity number 1198029

Accounts



Registered Company Number: CE028425
Registered Charity Number: 1198029

LIVING HOPE CHURCH WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024



elpizoaccountancy.co.uk

**Living Hope Church Wirral
Reports and accounts**

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Living Hope Church Wirral

The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2024 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Purpose and Activities of the Charity

The charity objects and principal activities are:

To advance the Christian faith in accordance with the statement of beliefs, in Wirral and beyond, as the trustees may from time to time think fit, and other such purposes which are exclusively charitable, according to the laws of England and Wales, and connected with the charitable works of Living Hope Church.

To relieve sickness and financial hardship, and to promote/preserve good health, by the provision of funds, goods or services of any kind (including through the provision of counselling and support, in such parts of Wirral and other parts of the UK, or the world, as the trustees may from time to time think fit.

Further details on how we further these objectives can be found in our Memorandum of Association upon request.

Achievements and performances

Living Hope Church came into being at the beginning of January 2022 worshipping each Sunday at Victoria Hall, Bebington, Wirral, on a rental basis. Shortly afterwards, we were given permission to hold our Tuesday and Thursday evening services at St Paul's Road Mission, St Paul's Road, Rock Ferry, Birkenhead, Wirral.

During this time, tithes and offerings have primarily been made through bank transfers, standing orders, but also cash enabling us to support our ministries locally, including the payment to support a full-time pastor. In addition, I would say that the trustees are looking towards beginning to support a small number of external ministries (both in UK and abroad), on a regular basis.

We have put into place a small foodbank, contents of which are available upon request to any member of the church having a significant need for the same.

Our primary aim is to serve God, and to seek His will, for the church and the wider community.

Living Hope Church Wirral

The report of the Trustees for the year ended 31 March 2024

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

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

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of £24,606 (2023: £18,025). The total reserve at the year-end stands at £42,631 (2023: £18,025). Free unrestricted liquid reserves amounted to £40,907 (2023: £16,945).

Reference and administrative details

Date of registration	23 February 2022:
Company Registration Number	CE028425
The Registered Office is	71 Davenham Avenue, Prenton, CH43 2LN
Charity Registration Number	1198029

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2024 were:

Stephen Whiteside - Chair
Lois Christine Whiteside
Simon Arthur Shields
Geoffrey Roland Green
Deborah Haynes

Non-Trustees in Office

Michael Francis Haynes - Pastor

Meetings are held monthly

Nature of the Governing Documents and Constitution of the Charity

Living Hope Church is a Charitable Incorporated Organisation.

We are an independent Church

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 10 July 2024

Stephen Whiteside
Chair of the Trustees

Living Hope Church Wirral
Independent Examiner's Report to the Trustees of the Charity
Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 March 2024

I report on the financial statement of the charitable company on page 7 to 15 for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright - Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP
The date upon which my opinion is expressed is: 10 July 2024

**Living Hope Church Wirral
Statement of Financial Activities
For the year ended March 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
Income					
Donations and legacies	2	54,425	560	54,985	40,578
Investment income	3	<u>208</u>	-	<u>208</u>	-
Total Income		<u>54,633</u>	<u>560</u>	<u>55,193</u>	<u>40,578</u>
Expenditure					
Expenditure on charitable activities	4	29,328	379	29,707	21,673
Governance costs	5	<u>880</u>	-	<u>880</u>	<u>880</u>
Total expenditure		<u>30,208</u>	<u>379</u>	<u>30,587</u>	<u>22,553</u>
Net income/(expenditure) for the year		24,425	181	24,606	18,025
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,425	181	24,606	18,025
Reconciliation of funds:					
Total funds brought forward		<u>18,025</u>	-	<u>18,025</u>	-
Total funds carried forward		<u>42,450</u>	<u>181</u>	<u>42,631</u>	<u>18,025</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 9 as required by the said statement.

All activities derive from continuing operation.

The notes on page 10 to 15 form an integral part of these accounts

Living Hope Church Wirral
Statement of Financial Activities for the year ended March 2024
Analysis of prior year total funds as required by paragraph 4.2 of Statement of
Recommended Practice (SORP)

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	2	40,578	-	40,578
Total Income		<u>40,578</u>	-	<u>40,578</u>
Expenditure				
Expenditure on charitable activities	4	21,673	-	21,673
Governance costs		880	-	880
Total expenditure		<u>22,553</u>	-	<u>22,553</u>
Net income/(expenditure) for the year		18,025	-	18,025
Gross transfer between funds		-	-	-
Net movement in funds		18,025	-	18,025
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		<u>18,025</u>	-	<u>18,025</u>

Living Hope Church Wirral
Charitable Incorporated Organisation - Company Number - CE028425
Balance Sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	10		<u>760</u>		<u>1,080</u>
Total fixed assets			760		1,080
Current Asset					
Debtors		783		-	
Cash at the bank and in hand		<u>43,576</u>		<u>18,774</u>	
Total current assets		44,359		18,774	
Creditors: -					
Amount due within one year	11	<u>(2,488)</u>		<u>(1,829)</u>	
Net current assets			<u>41,871</u>		<u>16,945</u>
Net assets			<u>42,631</u>		<u>18,025</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	13		42,450		18,025
Restricted revenue funds					
Restricted revenue accumulated funds	13		<u>181</u>		<u>-</u>
Total charity funds			<u>43,631</u>		<u>18,025</u>

The classification of Balance Sheet items is 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 6.

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.

Stephen Whiteside – Chair and Trustee
Approved by the board of Trustees on 10 July 2024

The notes on page 10 to 15 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2024

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2024

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	2024	2023
Donations	£	£
Tithes & offerings	45,835	38,511
Donations	3,360	1,677
Gift Aid	5,390	-
Donated bookkeeping services	<u>400</u>	<u>400</u>
	<u>54,985</u>	<u>40,578</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Investment Income

All of the charity's investment income of £208 (2023: nil) arises from money held in interest bearing deposit accounts.

4 Analysis of expenditure on charitable activities

	2024	2023
	£	£
Office and admin	2,684	678
Rent	5,894	5,778
Light and heat	756	1,034
Travel	1,169	345
Professional fees	349	425
Salaries	15,133	11,667
Insurance	119	631
Gifts	2,829	600
Equipment expensed	454	314
Depreciation	<u>320</u>	<u>201</u>
Total	<u>29,707</u>	<u>21,673</u>

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2024

5 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	880	<u>880</u>	Governance
Total	-	880	<u>880</u>	

6 Net income/(expenditure) for the year

	2024	2023
	£	£
Net income (expenditure) for the year	24,606	18,025
After charging:		
Depreciation	320	201
Independent examiner's fees	<u>880</u>	<u>880</u>

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2024	2023
	£	£
Salaries and wages	<u>15,133</u>	<u>11,667</u>

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees and the pastor.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2024

8 Staff Numbers

The average monthly head count was 1 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024	2023
	Number	Number
Charitable activities	<u>1</u>	<u>1</u>

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and machinery	Total 2024
	£	£
Cost:		
A at 1 April 2023	1,281	1,281
Additions in the year	<u>-</u>	<u>-</u>
As at 31 March 2024	<u>1,281</u>	<u>1,281</u>
Depreciation:		
As at 1 April 2023	201	201
Charge for the year	<u>320</u>	<u>320</u>
As at 31 March 2024	<u>521</u>	<u>521</u>
Net book value		
As at 1 April 2024	<u>760</u>	<u>760</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	<u>2,488</u>	<u>1,829</u>

12 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2024

13 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance				Funds
	1 April	Income	Expenditure	Transfers	31 March
	2023				2024
	£	£	£	£	£
General fund	<u>18,025</u>	<u>54,633</u>	<u>(30,208)</u>	<u>-</u>	<u>42,450</u>

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

Analysis of movements in restricted funds

	Balance at				Funds
	1 April	Income	Expenditure	Transfer	31 March
	2023				2024
	£	£	£	£	£
Hardship Fund	<u>-</u>	<u>560</u>	<u>(379)</u>	<u>-</u>	<u>181</u>
	<u>-</u>	<u>560</u>	<u>(379)</u>	<u>-</u>	<u>181</u>

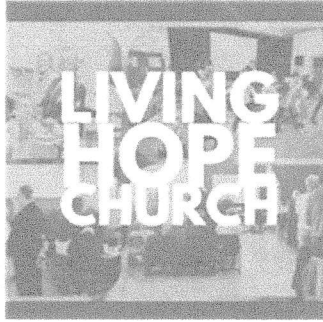
14 Analysis of net assets between funds

£181 of the charities cash reserves are held on behalf of the restricted fund.
The remaining net assets are for the sole unrestricted general fund.

LIVING HOPE CHURCH WIRRAL

England & Wales - Charity number 1198029

Accounts



Registered Company Number: CE028425
Registered Charity Number: 1198029

**LIVING HOPE CHURCH WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**



elpizoaccountancy.co.uk

**Living Hope Church Wirral
Reports and accounts**

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Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Purpose and Activities of the Charity

The charity objects and principal activities are:

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

To relieve sickness and financial hardship, and to promote/preserve good health, by the provision of funds, goods or services of any kind (including through the provision of counselling and support, in such parts of Wirral and other parts of the UK, or the world, as the trustees may from time to time think fit.

Achievements and performances

Living Hope Church came into being at the beginning of January 2022 worshipping each Sunday at Victoria Hall, Bebington, Wirral, on a rental basis. Shortly afterwards, we were given permission to hold our Tuesday and Thursday evening services at St Paul's Road Mission, St Paul's Road, Rock Ferry, Birkenhead, Wirral.

During this time, tithes and offerings have primarily been made through bank transfers, standing orders, but also cash enabling us to support our ministries locally, including the payment to support a full-time pastor. In addition, I would say that the trustees are looking towards beginning to support a small number of external ministries (both in UK and abroad), on a regular basis. We have put into place a small foodbank, contents of which are available upon request to any member of the church having a significant need for the same.

Our primary aim is to serve God, and to seek His will, for the church and the wider community.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

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

Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of 18,025. The total reserve at the year-end stands at 18,025. Free unrestricted liquid reserves amounted to 16,945.

Reference and administrative details

Date of registration	23 February 2022:
Company Registration Number	CE028425
The Registered Office is	71 Daveham Avenue, Prenton, CH43 2LN
Charity Registration Number	1198029

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2023 were:

Stephen Whiteside - Chair
David Walter Bullock
Lois Christine Whiteside
Simon Arthur Shields
Geoffrey Roland Green
Deborah Haynes (appointed 21 April 2022)

Unless otherwise noted above the trustees were appointed on the formation of the charity on 23 February 2022

Nature of the Governing Documents and Constitution of the Charity

Living Hope Church is a Charitable Incorporated Organisation.
We are an independent Church

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

Living Hope Church Wirral

The report of the Trustees for the year ended 31 March 2023

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 4 September 2023

Stephen Whiteside
Chair of the Trustees

Living Hope Church Wirral
Independent Examiner's Report to the Trustees of the Charity
Report of the Independent Examiners to the Trustees on the account of the Charity for the
year ended 31 March 2023

I report on the financial statement of the charitable company on page 7 to 14 for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright - Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP
The date upon which my opinion is expressed is: 4 September 2023

Living Hope Church Wirral
Statement of Financial Activities
For the year ended March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	2	40,578	-	40,578
Total Income		40,578	-	40,578
Expenditure				
Expenditure on charitable activities	3	21,673	-	21,673
Governance costs	4	880	-	880
Total expenditure		22,553	-	22,553
Net income/(expenditure) for the year		18,025	-	18,025
Gross transfer between funds		-	-	-
Net movement in funds		18,025	-	18,025
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		18,025	-	18,025

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Charitable Incorporated Organisation - Company Number - CE028425
Balance Sheet as at 31 March 2023

	Notes	2023	
		£	£
Fixed Assets			
Tangible assets	9		<u>1,080</u>
Total fixed assets			1,080
Current Asset			
Cash at the bank and in hand		<u>18,774</u>	
Total current assets		18,774	
Creditors: -			
Amount due within one year	10	(1,829)	
Net current assets			<u>16,945</u>
Net assets			<u>18,025</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds	12		18,025
Restricted revenue funds			
Restricted revenue accumulated funds	12		<u>-</u>
Total charity funds			<u>18,025</u>

The classification of Balance Sheet items is 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 6.

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.

Stephen Whiteside – Chair and Trustee
Approved by the board of Trustees on 4 September 2023

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

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The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

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On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

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Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

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- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

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Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	2023
Donations	£
Tithes & offerings	38,511
Donations	1,677
Donated bookkeeping services	<u>400</u>
	<u>40,578</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2023
	£
Office and admin	678
Rent	5,778
Light and heat	1,034
Travel	345
Professional fees	425
Salaries	11,667
Insurance	631
Gifts	600
Equipment expensed	314
Depreciation	<u>201</u>
Total	<u>21,673</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	880	880	Governance
Total	-	880	880	

5 Net income/(expenditure) for the year

	2023 £
Net income (expenditure) for the year	18,025
After charging:	
Depreciation	201
Independent examiner's fees	<u>880</u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023 £
Salaries and wages	<u>11,667</u>

No employees had employee benefits in excess of 60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees and the pastor.

7 Staff Numbers

The average monthly head count was 1 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number
Charitable activities	<u>1</u>

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

8 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost:		
Additions in the year	<u>1,281</u>	<u>1,281</u>
As at 31 March 2023	<u>1,281</u>	<u>1,281</u>
Depreciation:		
As at 1 April 2022	-	-
Charge for the year	<u>201</u>	<u>201</u>
As at 31 March 2023	<u>201</u>	<u>201</u>
Net book value		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

10 Creditors: amounts falling due within one year

	2023
	£
Other creditors and accruals	<u>1,829</u>

12 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

12 Analysis of charitable funds
Analysis of movements in unrestricted funds

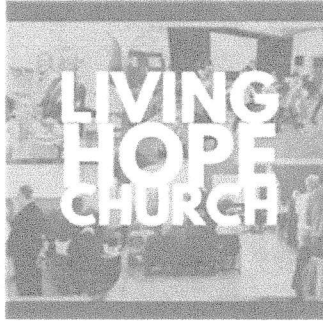
	Balance				Funds
	1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
General fund	-	<u>40,578</u>	<u>(22,553)</u>	-	<u>18,025</u>

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

13 Analysis of net assets between funds
Analysis of movements in unrestricted funds

The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.
 All of the net assets apply to the one unrestricted general fund.



Registered Company Number: CE028425
Registered Charity Number: 1198029

LIVING HOPE CHURCH WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023



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**Living Hope Church Wirral
Reports and accounts**

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Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Purpose and Activities of the Charity

The charity objects and principal activities are:

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

To relieve sickness and financial hardship, and to promote/preserve good health, by the provision of funds, goods or services of any kind (including through the provision of counselling and support, in such parts of Wirral and other parts of the UK, or the world, as the trustees may from time to time think fit.

Achievements and performances

Living Hope Church came into being at the beginning of January 2022 worshipping each Sunday at Victoria Hall, Bebington, Wirral, on a rental basis. Shortly afterwards, we were given permission to hold our Tuesday and Thursday evening services at St Paul's Road Mission, St Paul's Road, Rock Ferry, Birkenhead, Wirral.

During this time, tithes and offerings have primarily been made through bank transfers, standing orders, but also cash enabling us to support our ministries locally, including the payment to support a full-time pastor. In addition, I would say that the trustees are looking towards beginning to support a small number of external ministries (both in UK and abroad), on a regular basis. We have put into place a small foodbank, contents of which are available upon request to any member of the church having a significant need for the same.

Our primary aim is to serve God, and to seek His will, for the church and the wider community.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

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

Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of 18,025. The total reserve at the year-end stands at 18,025. Free unrestricted liquid reserves amounted to 16,945.

Reference and administrative details

Date of registration	23 February 2022:
Company Registration Number	CE028425
The Registered Office is	71 Daveham Avenue, Prenton, CH43 2LN
Charity Registration Number	1198029

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2023 were:

Stephen Whiteside - Chair
David Walter Bullock
Lois Christine Whiteside
Simon Arthur Shields
Geoffrey Roland Green
Deborah Haynes (appointed 21 April 2022)

Unless otherwise noted above the trustees were appointed on the formation of the charity on 23 February 2022

Nature of the Governing Documents and Constitution of the Charity

Living Hope Church is a Charitable Incorporated Organisation.
We are an independent Church

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

Living Hope Church Wirral

The report of the Trustees for the year ended 31 March 2023

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 4 September 2023

Stephen Whiteside
Chair of the Trustees

Living Hope Church Wirral
Independent Examiner's Report to the Trustees of the Charity
Report of the Independent Examiners to the Trustees on the account of the Charity for the
year ended 31 March 2023

I report on the financial statement of the charitable company on page 7 to 14 for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright - Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP
The date upon which my opinion is expressed is: 4 September 2023

Living Hope Church Wirral
Statement of Financial Activities
For the year ended March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	2	40,578	-	40,578
Total Income		40,578	-	40,578
Expenditure				
Expenditure on charitable activities	3	21,673	-	21,673
Governance costs	4	880	-	880
Total expenditure		22,553	-	22,553
Net income/(expenditure) for the year		18,025	-	18,025
Gross transfer between funds		-	-	-
Net movement in funds		18,025	-	18,025
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		18,025	-	18,025

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Charitable Incorporated Organisation - Company Number - CE028425
Balance Sheet as at 31 March 2023

	Notes	2023	
		£	£
Fixed Assets			
Tangible assets	9		<u>1,080</u>
Total fixed assets			1,080
Current Asset			
Cash at the bank and in hand		<u>18,774</u>	
Total current assets		18,774	
Creditors: -			
Amount due within one year	10	(1,829)	
Net current assets			<u>16,945</u>
Net assets			<u>18,025</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds	12		18,025
Restricted revenue funds			
Restricted revenue accumulated funds	12		<u>-</u>
Total charity funds			<u>18,025</u>

The classification of Balance Sheet items is 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 6.

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.

Stephen Whiteside – Chair and Trustee
Approved by the board of Trustees on 4 September 2023

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note1.

i) Tangible fixed assets

Individual fixed assets costing 100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	2023
Donations	£
Tithes & offerings	38,511
Donations	1,677
Donated bookkeeping services	<u>400</u>
	<u>40,578</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2023
	£
Office and admin	678
Rent	5,778
Light and heat	1,034
Travel	345
Professional fees	425
Salaries	11,667
Insurance	631
Gifts	600
Equipment expensed	314
Depreciation	<u>201</u>
Total	<u>21,673</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	880	880	Governance
Total	-	880	880	

5 Net income/(expenditure) for the year

	2023 £
Net income (expenditure) for the year	18,025
After charging:	
Depreciation	201
Independent examiner's fees	<u>880</u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023 £
Salaries and wages	<u>11,667</u>

No employees had employee benefits in excess of 60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees and the pastor.

7 Staff Numbers

The average monthly head count was 1 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number
Charitable activities	<u>1</u>

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

8 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost:		
Additions in the year	<u>1,281</u>	<u>1,281</u>
As at 31 March 2023	<u>1,281</u>	<u>1,281</u>
Depreciation:		
As at 1 April 2022	-	-
Charge for the year	<u>201</u>	<u>201</u>
As at 31 March 2023	<u>201</u>	<u>201</u>
Net book value		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

10 Creditors: amounts falling due within one year

	2023
	£
Other creditors and accruals	<u>1,829</u>

12 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

12 Analysis of charitable funds
Analysis of movements in unrestricted funds

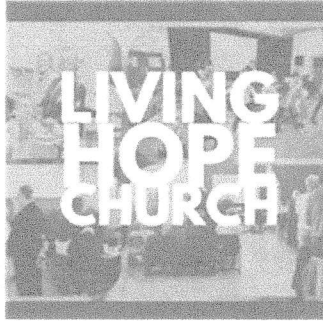
	Balance				Funds
	1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
General fund	-	40,578	(22,553)	-	18,025

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

13 Analysis of net assets between funds
Analysis of movements in unrestricted funds

The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.
 All of the net assets apply to the one unrestricted general fund.



Registered Company Number: CE028425
Registered Charity Number: 1198029

**LIVING HOPE CHURCH WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2023**



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**Living Hope Church Wirral
Reports and accounts**

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Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

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The charity objects and principal activities are:

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To relieve sickness and financial hardship, and to promote/preserve good health, by the provision of funds, goods or services of any kind (including through the provision of counselling and support, in such parts of Wirral and other parts of the UK, or the world, as the trustees may from time to time think fit.

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During this time, tithes and offerings have primarily been made through bank transfers, standing orders, but also cash enabling us to support our ministries locally, including the payment to support a full-time pastor. In addition, I would say that the trustees are looking towards beginning to support a small number of external ministries (both in UK and abroad), on a regular basis. We have put into place a small foodbank, contents of which are available upon request to any member of the church having a significant need for the same.

Our primary aim is to serve God, and to seek His will, for the church and the wider community.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

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

Living Hope Church Wirral
The report of the Trustees for the year ended 31 March 2023

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of 18,025. The total reserve at the year-end stands at 18,025. Free unrestricted liquid reserves amounted to 16,945.

Reference and administrative details

Date of registration	23 February 2022:
Company Registration Number	CE028425
The Registered Office is	71 Daveham Avenue, Prenton, CH43 2LN
Charity Registration Number	1198029

Directors and trustees

The members of the board of Trustees of the Charity during the year ended 31 March 2023 were:

Stephen Whiteside - Chair
David Walter Bullock
Lois Christine Whiteside
Simon Arthur Shields
Geoffrey Roland Green
Deborah Haynes (appointed 21 April 2022)

Unless otherwise noted above the trustees were appointed on the formation of the charity on 23 February 2022

Nature of the Governing Documents and Constitution of the Charity

Living Hope Church is a Charitable Incorporated Organisation.
We are an independent Church

The Trustees meet on a regular basis throughout the year and raise concerns of any major risks that are foreseeable. These matters are discussed by the Trustees and any necessary actions agreed at those meetings and actions implemented accordingly.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road,
Higher Bebington, Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

Living Hope Church Wirral

The report of the Trustees for the year ended 31 March 2023

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 4 September 2023

Stephen Whiteside
Chair of the Trustees

Living Hope Church Wirral
Independent Examiner's Report to the Trustees of the Charity
Report of the Independent Examiners to the Trustees on the account of the Charity for the
year ended 31 March 2023

I report on the financial statement of the charitable company on page 7 to 14 for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright - Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP
The date upon which my opinion is expressed is: 4 September 2023

Living Hope Church Wirral
Statement of Financial Activities
For the year ended March 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Notes			
Income				
Donations and legacies	2	40,578	-	40,578
Total Income		40,578	-	40,578
Expenditure				
Expenditure on charitable activities	3	21,673	-	21,673
Governance costs	4	880	-	880
Total expenditure		22,553	-	22,553
Net income/(expenditure) for the year		18,025	-	18,025
Gross transfer between funds		-	-	-
Net movement in funds		18,025	-	18,025
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward		18,025	-	18,025

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Charitable Incorporated Organisation - Company Number - CE028425
Balance Sheet as at 31 March 2023

	Notes	2023	
		£	£
Fixed Assets			
Tangible assets	9		<u>1,080</u>
Total fixed assets			1,080
Current Asset			
Cash at the bank and in hand		<u>18,774</u>	
Total current assets		18,774	
Creditors: -			
Amount due within one year	10	<u>(1,829)</u>	
Net current assets			<u>16,945</u>
Net assets			<u>18,025</u>
The funds of the charity			
Unrestricted income funds			
Unrestricted revenue accumulated funds	12		18,025
Restricted revenue funds			
Restricted revenue accumulated funds	12		<u>-</u>
Total charity funds			<u>18,025</u>

The classification of Balance Sheet items is 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 6.

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.

Stephen Whiteside – Chair and Trustee
Approved by the board of Trustees on 4 September 2023

The notes on page 9 to 14 form an integral part of these accounts

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing 100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Freehold building	4%
Plant and equipment	20%

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and bank current and deposit accounts.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Income from donations and legacies

	2023
Donations	£
Tithes & offerings	38,511
Donations	1,677
Donated bookkeeping services	<u>400</u>
	<u>40,578</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3 Analysis of expenditure on charitable activities

	2023
	£
Office and admin	678
Rent	5,778
Light and heat	1,034
Travel	345
Professional fees	425
Salaries	11,667
Insurance	631
Gifts	600
Equipment expensed	314
Depreciation	<u>201</u>
Total	<u>21,673</u>

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of support and governance costs

	General support	Governance Function	Total	Basis of apportionment
	£	£	£	
Independent Examiners	-	880	880	Governance
Total	-	880	880	

5 Net income/(expenditure) for the year

	2023 £
Net income (expenditure) for the year	18,025
After charging:	
Depreciation	201
Independent examiner's fees	<u>880</u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023 £
Salaries and wages	<u>11,667</u>

No employees had employee benefits in excess of 60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year neither were they reimbursed expenses during the year.

No charity trustees received payment for professional or other services supplied to the charity.

There were no transactions with connected parties to be reported on in these accounts.

The key management personnel of the charity comprise the trustees and the pastor.

7 Staff Numbers

The average monthly head count was 1 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number
Charitable activities	<u>1</u>

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

8 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Plant and machinery	Total
	£	£
Cost:		
Additions in the year	<u>1,281</u>	<u>1,281</u>
As at 31 March 2023	<u>1,281</u>	<u>1,281</u>
Depreciation:		
As at 1 April 2022	-	-
Charge for the year	<u>201</u>	<u>201</u>
As at 31 March 2023	<u>201</u>	<u>201</u>
Net book value		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

10 Creditors: amounts falling due within one year

	2023
	£
Other creditors and accruals	<u>1,829</u>

12 Contingent assets – legacy income

As at 31 March in each year the charity had not been notified of any legacy income or prospective legacy income.

Living Hope Church Wirral
Notes to the Accounts for the year ended 31 March 2023

12 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Balance				Funds
	1 April	Income	Expenditure	Transfers	31 March
	2022				2023
	£	£	£	£	£
General fund	-	<u>40,578</u>	<u>(22,553)</u>	-	<u>18,025</u>

Name of unrestricted Fund **Description, nature and purposes of the fund**

General fund The 'free reserves' after allowing for all designated funds.

13 Analysis of net assets between funds
Analysis of movements in unrestricted funds

The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.

All of the net assets apply to the one unrestricted general fund.