

**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 or 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			
<b>Income</b>				
Donations and legacies	2	40,578	-	40,578
<b>Total Income</b>		<u>40,578</u>	<u>-</u>	<u>40,578</u>
<b>Expenditure</b>				
Expenditure on charitable activities	3	21,673	-	21,673
Governance costs	4	880	-	880
<b>Total expenditure</b>		<u>22,553</u>	<u>-</u>	<u>22,553</u>
<b>Net income/(expenditure) for the year</b>		<b>18,025</b>	<b>-</b>	<b>18,025</b>
<b>Gross transfer between funds</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>18,025</b>	<b>-</b>	<b>18,025</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>		<u><b>18,025</b></u>	<u><b>-</b></u>	<u><b>18,025</b></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 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 £	£
<b>Fixed Assets</b>			
Tangible assets	9		<u>1,080</u>
<b>Total fixed assets</b>			1,080
<b>Current Asset</b>			
Cash at the bank and in hand		<u>18,774</u>	
<b>Total current assets</b>		18,774	
<b>Creditors: -</b>			
Amount due within one year	10	<u>(1,829)</u>	
<b>Net current assets</b>			<u>16,945</u>
<b>Net assets</b>			<u><b>18,025</b></u>
<b>The funds of the charity</b>			
<b>Unrestricted income funds</b>			
Unrestricted revenue accumulated funds	12		18,025
<b>Restricted revenue funds</b>			
Restricted revenue accumulated funds	12		<u>-</u>
<b>Total charity funds</b>			<u><b>18,025</b></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:

<b>Asset Category</b>	<b>Annual rate</b>
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**

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

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**

	<b>2023</b>
	<b>£</b>
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>
<b>Total</b>	<b><u>21,673</u></b>

**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.

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

**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>
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**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**

	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
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>
<b>Depreciation:</b>		
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>
<b>Net book value</b>		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

**10 Creditors: amounts falling due within one year**

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

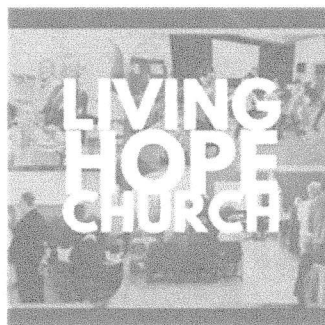
**Name of unrestricted Fund**      **Description, nature and purposes of the fund**

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.



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**REPORT 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).

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##### **Policies on reserves**

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

**Stephen Whiteside**  
**Chair of the Trustees**

**Living Hope Church Wirral**

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

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

<b>Asset Category</b>	<b>Annual rate</b>
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**  
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**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**

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

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**

	<b>2023</b>
	<b>£</b>
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>
<b>Total</b>	<b><u>21,673</u></b>

**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.

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

**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**

	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
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>
<b>Depreciation:</b>		
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>
<b>Net book value</b>		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

**10 Creditors: amounts falling due within one year**

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

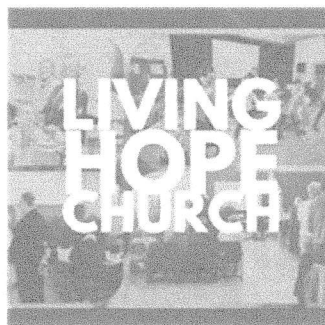
**Name of unrestricted Fund**      **Description, nature and purposes of the fund**

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**



[elpizoaccountancy.co.uk](http://elpizoaccountancy.co.uk)

**Living Hope Church Wirral**  
**Reports and accounts**

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Independent Examiner's Report	6
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Balance Sheet	8
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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 or 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			
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Total funds brought forward		<u>-</u>	<u>-</u>	<u>-</u>
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**Living Hope Church Wirral**  
**Notes to the Accounts for the year ended 31 March 2023**

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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**

	<b>2023</b>
	<b>£</b>
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>
<b>Total</b>	<b><u>21,673</u></b>

**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.

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

**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>
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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>
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**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**

	<b>Plant and machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost:</b>		
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>
<b>Depreciation:</b>		
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>
<b>Net book value</b>		
As at 1 April 2023	<u>1,080</u>	<u>1,080</u>

**10 Creditors: amounts falling due within one year**

	<b>2023</b>
	<b>£</b>
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 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 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.