

**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
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
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		<u>42,450</u>	<u>181</u>	<u>42,631</u>	<u>18,025</u>
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
		<u>54,633</u>	<u>560</u>	<u>55,193</u>
EXPENDITURE ON:				
Charitable activities:	6			
Charitable Activities		(30,208)	(379)	(30,587)
NET INCOME		<u>24,425</u>	<u>181</u>	<u>24,606</u>
NET MOVEMENT IN FUNDS		<u>24,425</u>	<u>181</u>	<u>24,606</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		18,025	-	18,025
TOTAL FUNDS CARRIED FORWARD	14	<u>42,450</u>	<u>181</u>	<u>42,631</u>

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

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	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
	<u>61,541</u>	<u>51,625</u>

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

5. Net Income/(Expenditure)

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

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

6. Analysis of Expenditure

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

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Charitable Activities	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
	<hr/>
	30,942
	<hr/>
	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
	<hr/>
	29,418
	<hr/>

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	-	-
	<u>480</u>	<u>-</u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>15,730</u>	<u>15,133</u>

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	<u>5,704</u>
Depreciation	
As at 1 April 2024	521
Provided during the period	685
As at 31 March 2025	<u>1,206</u>
Net Book Value	
As at 31 March 2025	<u>4,498</u>
As at 1 April 2024	<u>760</u>

12. Debtors

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

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
	<u>2,744</u>	<u>2,488</u>

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	<u>42,631</u>	<u>62,426</u>	<u>(32,570)</u>	<u>72,487</u>

	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	<u>18,025</u>	<u>55,193</u>	<u>(30,587)</u>	<u>42,631</u>

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
	<u>61,541</u>	<u>51,625</u>
Charitable Activities:		
Charitable Activities		
Income from charitable activities	-	3,360
	<u>-</u>	<u>3,360</u>
Investments		
Bank interest receivable	885	208
	<u>885</u>	<u>208</u>
	<u>62,426</u>	<u>55,193</u>
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)
	<u>(32,570)</u>	<u>(30,587)</u>
	<u>(32,570)</u>	<u>(30,587)</u>
NET INCOME	<u><u>29,856</u></u>	<u><u>24,606</u></u>