

**SEFTON CHRISTIAN FELLOWSHIP**  
**Reg No 702439**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31ST DECEMBER 2023**

Sefton Christian Fellowship is a Registered Charity, Number 702439. Its Address for Meeting and Administration purposes is Aintree Mission Community Church  
105 Greenwich Road Liverpool L9 0JJ.

**Trustees**

For the period under review and to date, the trustees are: Colin Wilcock, Michael Howard and Glenn Waite.

**Method of appointing Trustees**

The Trust Deed provides for the Elders of the Church to appoint Trustees. Alternatively they may be appointed via a Church business meeting.

**Mission Statement & Aims and Objectives**

1 The Charity exists for the advancement of the Christian Faith. Its objective is to demonstrate the life and power of biblical Christianity, firstly in the immediate local community, and also elsewhere in the world.

2 It seeks to do so by all means, but principally by evangelism, teaching of Christian Doctrine, and

3 The support of the poor and the sick.

**Organisational Structure**

At the end of 2023, the organisational structure of the Church consisted of an eldership of one elder – Mike Howard.

The leadership team generally makes executive decisions before taking recommendations to the church for their approval.

**Relationship with Related Parties**

The Church recognizes that it is part of the wider body of Christ, and as such readily relates to other like-minded groups who clearly demonstrate their allegiance to the Lord Jesus Christ and His Word (the scriptures).

**Review of Activities**

**(i) Sunday Church Gatherings**

providing an opportunity to meet with a view to edifying one another in the faith, and experiencing the presence and power of God by His Spirit, for the Exaltation of God and the blessing of the people.

**(ii) Wednesday Parent & Toddlers**

providing support and opportunity for parents to help toddlers to socially interact with other toddlers.

**(ii) Partnership with Polish Church**

over the last two years, a Polish congregation has been using the building for fellowship and worship on Saturday evenings and Sunday afternoons. On the first Sunday of the month, we have a joint Sunday service and lunch together.

**(iv) External groups**

the building is used by local Brownies and Guides groups (Monday and Wednesday) and a Choir (Tuesday).

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**SEFTON CHRISTIAN FELLOWSHIP  
TRUSTEES' REPORT (Continued)  
YEAR ENDED 31ST DECEMBER 2023**

**Public Benefit**

Having had regard to the guidance provided by Charity Commission, the trustees are satisfied that the various activities of the trust are for the public benefit.

Providing facilities for the community in the shape of the various activities (see i, ii and iii above) – in accordance with Aim 1. These facilities are aimed at primarily (though not exclusively) those living within the immediate locality – most participants are “local” coming from a 5-mile radius. Access to each facility/activity is not restricted exclusively although there are some exceptions for several of the activities

Providing educational benefit through the medium of the various activities and through systematic Bible teaching – in accordance with Aim 2 (see i and iii ). This is open to all and the intention is to reach and serve the local community the benefits are enjoyed by all people within a wider geographical area (maybe up to 8-mile radius).

**Future Plans**

The trust constantly seeks the direction and leading of God for each of its various (present and future) activities, in terms of their further development/improvement (or cessation) as directed by God and the blessing of the community. Recently (Summer 2023) we engaged a professional to draw up a condition survey and facilitate grant applications. The condition survey was prepared for tender before progressing grant applications. It is hoped that this will be reported on in more detail in the 2024 Report.

**Financial position statement**

Whilst congregation numbers continue to fall, finances remain generally healthy and stable. However, it is noted that current regular outgoings exceed regular income and this has meant we are drawing on reserves. The trust is mindful of future needs for capital and will continue to maintain a careful watch over the building, fixtures and fittings.

**Reserves Policy**

As a church committed to supporting those in need and those serving the needy, we do not expect to have reserves of any great significance. Our policy is to give away as much as possible where funds allow, holding only such sums as appropriate for contingency matters and for the funds.

**Ministries Supported**

The Trust continues to support the Christian Fellowship School, together with various other ministries and missionaries.

**Financial/ Professional Advisors**

The Charity banks with HSBC, Bootle, Liverpool L20 3DX  
Graham Pierce & Co. Solicitors, of 1301 Stratford Road Birmingham, act as Solicitors  
Ian Afflick of 61, Bridge Street, Kington, Herefordshire HR5 3DJ Independently Examines and prepares the accounts.

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M Howard (Chairman)  
4th September 2024

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**SEFTON CHRISTIAN FELLOWSHIP  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2023**

<b>INCOME &amp; EXPENDITURE</b>	<b>Notes</b>	<b>31 12 23</b>			<b>31 12 22</b>
		<b>Unrestricted Funds</b>	<b>restricted Funds</b>	<b>Total</b>	<b>Total</b>
<b>INCOMING RESOURCES</b>					
<i><b>Donations</b></i>	<b>1</b>				
Donations Received (inc Tax reclaimed)		26,635	2,918	29,553	14,575
<b>TOTAL INCOMING RESOURCES</b>		<u>26,635</u>	<u>2,918</u>	<u>29,553</u>	<u>14,575</u>
<b>Less: RESOURCES EXPENDED</b>					
<i><b>Direct Charitable Expenditure</b></i>					
Pastoral & Ministry Support		1,020		1,020	1,860
Missionary Support		2,110		2,110	3,960
Poor Relief & Foreign Aid		744	1,910	2,654	967
Childrens Work & Other					
Meeting Expenses	<b>2</b>	125	876	1,001	286
Centre Expenses	<b>2</b>	6,080		6,080	2,360
Gifts To Speakers & Other W	<b>2</b>	6,840		6,840	2,964
		<u>16,919</u>	<u>2,786</u>	<u>19,705</u>	<u>12,397</u>
Administration					
General	<b>2</b>	1,769		1,769	1,686
<b>TOTAL RESOURCES EXPENDED</b>		<u>18,688</u>	<u>2,786</u>	<u>21,474</u>	<u>14,083</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
For the Year		7,947	132	8,079	-3,108
Inter Fund Transfer		73	-73		
<b>FUND BALANCES as at 1st January 2023</b>		<u>97,628</u>	<u>9,262</u>	<u>106,890</u>	<u>109,998</u>
as at 31st December 2023		<u>105,648</u>	<u>9,321</u>	<u>114,969</u>	<u>106,890</u>
		<b>2</b>			

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**SEFTON CHRISTIAN FELLOWSHIP  
BALANCE SHEET  
AS AT 31ST DECEMBER 2023**

		31 12 23	31 12 22	
	Notes			£
<b>FIXED ASSETS</b>	3	72,709	72,886	
Current Assets				
Debtors & Prepayments	4	3,833	3,600	
Cash at Bank		40,847	32,751	
Cash in Hand		104	5	
		<u>44,784</u>	<u>36,356</u>	
Less: Current Liabilities payable within one year				
Creditors & Accruals	5	<u>-2,524</u>	<u>-2,352</u>	
NET CURRENT ASSETS		42,260	34,004	
NET ASSETS		<u>£ 114,969</u>	<u>£ 106,890</u>	
Represented By:				
FUNDS				
Unrestricted General		104,702	96,917	
Designated Missionary		946	711	
		<u>105,648</u>	<u>97,628</u>	
Restricted		9,321	9,262	
	<b>6</b>	<u>£ 114,969</u>	<u>£ 106,890</u>	
Approved by Trustees	18th September 2024			

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C Wilcock Trustee

**SEFTON CHRISTIAN FELLOWSHIP  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF SEFTON CHRISTIAN FELLOWSHIP  
YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts of the Trust for the Year ended 31st December 2023, which pages 1 to 6.

**Respective responsibilities of Trustees and Examiner**

As Trustees of the Charity, you are responsible for the preparation of the Accounts that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) do. It is my responsibility to state, on the basis of procedures specified in the General Directions by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records presented. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required for an audit and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements of the Act have not been met: or

\* to keep accounting records in accordance with section 130 of the Act: and  
\* to prepare accounts which accord with the accounting records and to comply with the requirements of the 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.

Ian Afflick  
Accountant  
61, Bridge Street, Kington, Herefordshire HR5 3DJ  
19th September 2024



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**SEFTON CHRISTIAN FELLOWSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2023**

**1. ACCOUNTING POLICIES**

The Financial Statements are prepared on a historical accounts basis. Gifts to Rest accounted for upon receipt.

All restricted gifts are separately recorded when received, though expenditure is n analysed when made, outstanding amounts being noted at the year end.

Gifts in kind are only recorded and included if material, and then are included as ir year given.

Grants are recorded as income only when received, as is Income Tax refunds on G Covenants.

Only reimbursements of expenditure are netted off against such and not counted : In certain cases, a charge is indicated for events, but not enforced on full-time wor families or other hardship cases, causing a net expense. Unpaid services would m outweigh any benefit provided to such members.

Unrestricted Funds are incoming resources, which can be used in accordance with objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular pu

Restricted Funds are to be used for specific purposes. Restrictions arise when spec the donor or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such permanently intended to be used by the Trust.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

**2. DEPRECIATION OF FIXED ASSETS**

This is provided on the reducing balance method (unless otherwise shown), based useful lives, at the following rates:-

Freehold Properties 0% Fixtures & Furnishings 25%

Equipment 20% Worship books 20% (Straight line)

Library 10% (Straight-line)

**3. FIXED ASSETS MOVEM Freeho FixturesEquipme Worship Total**

	Property	Furnishings	Library	Total	£
<b>COST</b>					
As at 1st January 2023		10,218	14,877	505	###
Valuation as at 1st January	72,083			200	###
	72,083	10,218	14,877	705	###
<b>DEPRECIATION</b>					
As at 1st January 2023		9,890	14,402	705	###
Charge for Year		82	95		177
		9,972	14,497	705	###
NET BOOK VALUE At 31 12 2	72,083	246	380		###
NET BOOK VALUE At 31 12 2	72,083	328	475		###

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**SEFTON CHRISTIAN FELLOWSHIP  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2023**

<b>4. DEBTORS</b>	<b>31 12 23</b>	<b>31 12 22</b>
	£	
Income Tax recoverable	2,610	2,610
Prepayments	1,223	990
	£ <u>3,833</u>	£ <u>3,600</u>
<b>5. CREDITORS payable within one year</b>	<b>31 12 23</b>	<b>31 12 22</b>
	£	
Accruals	£ <u>2,524</u>	£ <u>2,352</u>

**6. FUNDS & FUND TRANSFERS**

There are a variety of Restricted gifts during the year, though no continuing fun Trustees have Designated £550 per month from General Funds for Missionaries organizations.

<b>7. ANALYSIS OF NET ASSETS</b>	<b>General Fund</b>	<b>Designated Fund</b>	<b>Restricted Fund</b>	<b>Total</b>
			£	
Fixed Assets	72,709			72,709
Current Assets	34,517	946	9,321	44,784
Current Liabilities	-2,524			-2,524
Fund Balance at 31st December 2	<u>104,702</u>	<u>946</u>	<u>9,321</u>	<u>114,969</u>

**8. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES**

There were no Contracts with Trustees or Connected Persons.

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**SEFTON CHRISTIAN FELLOWSHIP**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST DECEMBER 2023**

**CHILDREN'S WORK & OTHER MEETING EXPENSES**

Year to 31 12 23    Year to 31 12 22

<b>Unrestricted</b>	<b>£</b>	<b>£</b>
Hospitality Refreshments & Cleaning	108	129
Worship, Copyright & Other Meeting Expenses	137	157
	<u>£ 245</u>	<u>£ 286</u>

**GIFTS**

	<b>£</b>	<b>£</b>
Other UK Workers	120	444
Other Works	4,200	3,600
Christian School Support	2,520	2,520
	<u>£ 6,840</u>	<u>£ 6,564</u>

**PROPERTY EXPENSES**

	<b>£</b>	<b>£</b>
Repairs & Renewals		246
Light & Heat	4,890	1,914
Building Insurance	1,190	200
	<u>£ 6,080</u>	<u>£ 2,360</u>

**ADMINISTRATION**

	<b>£</b>	<b>£</b>
Telecommunications	986	863
Accountancy	435	425
Bank Charges	171	155
Sundries		2
Depreciation on Fixtures & Furnishings	82	82
Depreciation on Equipment	95	159
	<u>£ 1,769</u>	<u>£ 1,686</u>