



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report (including Directors' report) for the period

From: 1 September 2018

To: 31 August 2019

Charity name: Christ Church Liverpool

Charity registration number: 1125990

Company number: 06683037

Objectives and activities

THURSDAY



A98XHD12

A17

09/07/2020

#276

COMPANIES HOUSE

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1. The advancement of the Christian faith for the benefit of the public in accordance with the Statement of Faith. 2. The relief of financial hardship, either generally or individually, of people through the provision of grants, goods or services.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	1. Weekly church meetings and events 2. Grants to individuals and institutions
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Contribution made by volunteers	Para 1.38	Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 70 volunteers who serve with church activities including: - Welcoming visitors to church - Serving refreshments - Babies, childrens and youth work - Set up and set down of equipment - Musicians

Achievements and performance

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>Church Meetings</p> <p>Our church community is made up of people from all walks of life.</p> <p>We're ordinary people, who have been brought together because of Jesus.</p> <p>Together we listen to the Bible explained, we sing and we pray to God. We enjoy growing in knowing who God is and what he's done for us as revealed in the Bible, and expressing that through loving and serving others.</p> <p>We meet on Sunday Mornings for a church service, and we meet in smaller groups across Liverpool during the week.</p> <p>At the time of the church AGM in March 2020 there were 152 church members representing 25 different nationalities.</p> <p>In addition to weekly church meetings and events which are open to the general public, key achievements and encouragements from the last 12 months have been identified as follows:</p> <p>The trustees would like to thank the church members who volunteer their time, talents & homes to enable these ministries.</p> <p>Connect Groups</p> <p>Connect groups are communities of people who meet weekly throughout Liverpool.</p> <p>Each group does things a bit differently but each looks at the Bible together and supports and prays for each other.</p> <p>There's normally about 10 people on average in a group. Being in a Connect group is an opportunity to live in community, to learn to love and support each other, and to learn about God together.</p> <p>During the year we had 8 Connect groups meeting in peoples' homes around Liverpool in addition to the following groups meeting regularly in term time:</p> <p>Central Connect Our student/student age group, meeting in our church centre in Liverpool city centre.</p> <p>iConnect For international students or anyone who has English as a second language. The group want</p>
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		<p>to share the good news of Jesus with others in simple, plain English.</p> <p>We are a mix of international students and internationals in the UK for other reasons, and we aim to connect people from different cultural backgrounds, creating a community where you'll feel welcomed and supported during your time in Liverpool.</p> <p>Everyone is welcome to come whether you are a Christian or want to explore the Christian faith or just want to meet new friends.</p> <p>Childrens Ministry</p> <p>It's great to have lots of children as part of our church family and the children love joining in with our meetings; singing the songs, praying together, learning from the Bible and making new friends.</p> <p>Childrens groups run during Sunday services, teaching children about Jesus in a fun and age appropriate way.</p> <p>Regular numbers served by these groups were:</p> <ul style="list-style-type: none"> 8 Babies 10 Tots (2 – 4 year olds) 12 Mini Kids (Reception – Y2) 23 Kids (Y3 – Y6) <p>Childrens worker training mornings are held twice per year to help leaders keep the bible central in their groups.</p> <p>The trustees are incredibly grateful to all the childrens group leaders and helpers who give up their time to teach the children.</p> <p>Y Connect</p> <p>yConnect is a group for 11-18 year olds at Christ Church Liverpool. The regular meetups take place on Friday nights at 7.30pm at 2 Blackburne Place.</p> <p>A typical yConnect evening is full of games, loads of fun, and also an interactive section for thinking about faith + Christianity as we look at the Bible.</p> <p>Friends are always welcome + once a month there's a 'Main Event', a Friday night event which is particularly focused on engaging and inviting friends to come along.</p> <p>3 Sunday Mornings of the month, there is a yConnect group during the service, for school years 7-9. The other Sunday, yConnect join the rest of church and stay in the morning service.</p>
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		<p>Student Ministry</p> <p>At Christ Church Liverpool, students meet, grow & love Jesus and His Church.</p> <p>We love having students in our church and seeing them grow in love for God and for others.</p> <p>The student team plan a year full of ways students can grow in faith + grow in being involved with all of church life.</p> <p>There's a weekly evening for Students to discuss the Bible - Central Connect, student lunches, a student weekend of events, and loads of training opportunities.</p> <p>Training</p> <p>Thursday Training</p> <p>We run a series of 3 week Thursday evening biblical and theological short courses where we look at applying the good news to our lives in various ways, with the help of in-house and guest speakers.</p> <p>Recent courses include <i>'Raising Kids for Christ in a confusing culture'</i> and <i>'Seeing Jesus in the Old Testament'</i></p> <p>Liverpool Training Network</p> <p>CCL is part of a group of churches working together to provide outstanding intern, church worker, and assistant minister posts in the Liverpool City Region alongside strong theological training.</p> <p>Intern placements all contain a brilliant mixture of you being invested in, you serving others, and you gaining experience in a wide variety of areas.</p> <p>The intern year runs from the start of September until the end of June, with the optional addition of a funded mission trip or summer placement in a church abroad.</p> <p>Interns usually do the NWP Ministry Training Course, which over 1500 people have completed since it began 15 years ago, as well as bespoke on the job training.</p> <p>Interns who are interested in graduate-level theological study can access this through Union School of Theology's Liverpool hub.</p> <p>Exploring Christianity</p>
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		<p>An informal course that helps to explore some of the spiritual questions people have. Participants are given the opportunity to:</p> <ul style="list-style-type: none"> • hear what answers God provides through the Bible • Ask any questions • Meet similar people exploring faith in an informal atmosphere • Look at the life of Jesus and see what difference this can make to our lives now. <p>Impact of COVID-19</p> <p>Following the imposition of COVID-19 social distancing measures in March 2020 the trustees have implemented a Coronavirus Action Plan.</p> <p>Sunday meetings are now being streamed via Youtube while Connect Groups continue to meet using Zoom.</p> <p>Church staff continue to work from home where possible. Those that have been adversely impacted by the cessation of physical meetings have been furloughed under the Government's Coronavirus Job Retention Scheme.</p> <p>A "buddy" system has been implemented where church members are paired up and asked to keep in touch every day in some way.</p> <p>The trustees are considering medium term strategy in case public gatherings are restricted for the foreseeable future.</p>
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The financial position of the charity at 31 August 2019 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-</p> <table border="1"> <thead> <tr> <th></th><th>2019</th><th>2018</th></tr> <tr> <th></th><th>£</th><th>£</th></tr> </thead> <tbody> <tr> <td>Net Income</td><td>128,710</td><td>23,331</td></tr> <tr> <td>Unrestricted general funds</td><td>161,692</td><td>38,776</td></tr> <tr> <td>Designated fixed asset funds</td><td>1,806</td><td>3,347</td></tr> <tr> <td>Total unrestricted funds</td><td>163,498</td><td>42,123</td></tr> <tr> <td>Restricted revenue funds</td><td>310,987</td><td>303,652</td></tr> <tr> <td>Total funds</td><td>474,485</td><td>345,775</td></tr> </tbody> </table> <p>The trustees consider the financial performance by the charity during the year to have been satisfactory.</p> <p>Unrestricted income in the year to August 2019 was significantly in excess of budgeted expenditure due to the receipt of a one-off grant.</p>		2019	2018		£	£	Net Income	128,710	23,331	Unrestricted general funds	161,692	38,776	Designated fixed asset funds	1,806	3,347	Total unrestricted funds	163,498	42,123	Restricted revenue funds	310,987	303,652	Total funds	474,485	345,775
	2019	2018																								
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The board of Trustees has examined the charity's requirement for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least two months of the expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.</p> <p>Expected current expenditure for 2019/20 is £248,000 and therefore the target is £41,300 in general funds. At 31 August 2019 unrestricted funds not committed or invested in tangible fixed assets amounted to £161,692 which is in significantly in excess of the target as noted above. The trustees are considering how best to apply these excess funds in pursuit of the charity's objectives, balancing this against the need to be prudent in case donations income is reduced as a result of the economic impact of the Coronavirus.</p>																								
Amount of reserves held	Para 1.22	£161,692																								
Reasons for holding zero reserves	Para 1.22	N/A																								
Details of fund materially in deficit	Para 1.24	The Student Worker fund was £3,100 overdrawn on 31 August 2019 due to grants receivable in arrears in respect of this ministry.																								
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A																								

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The charity is primarily funded by donations from church members, regulars and alumni.
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Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	Memorandum & articles of association
How is the charity constituted? for example limited company, unincorporated association, CIO	Para 1.25	Company limited by guarantee
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>At any time there must be a minimum of 3 Trustees.</p> <p>New Trustees are appointed by a ballot of church members and their appointment is effective upon completion of the relevant Companies House and Charity Commission paperwork.</p>

Reference and administrative details

Charity name	Christ Church Liverpool
Other name the charity uses	
Registered charity number	1125990
Charity's principal address	2 Blackburne Place, Liverpool L8 7PE

Names of the charity trustees who manage the charity

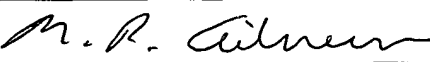
	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	T Askew			Membership of the church
2	J Chevassut		Appointed 23-Sep-2018	Membership of the church
3	M Gilmour	Treasurer		Membership of the church
4	P Gower		Resigned 10-Sep-2019	Membership of the church
5	C Gregory			Membership of the church
6	J Lang		Resigned 5-Sep-2018	Membership of the church
7	K Lippold			Membership of the church
8	M McCracken			Membership of the church
9	J Northover		Appointed 17-Nov-2019	Membership of the church
10	J Probert	Chair		Membership of the church
11	C Rowe		Appointed 29-Mar-2020	Membership of the church
12	D Wilkinson			Membership of the church

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Martin Gilmour	
Position	Treasurer	
Date	11 May 2020	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Christ Church Liverpool

**On accounts for the year
ended**

31 August 2019

Charity no.:

1125990

Company no.:

06683037

Set out on pages

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/08/2019.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed:

Date:

23/06/20

Name: GERARD SIMPSON

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

98 HARLEY STREET

LONDON

WIG 7HZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of
any items that the
examiner wishes to
disclose.

Charity Name		Charity No	1125990	
Christ Church Liverpool		Company No	06683037	
Annual accounts for the period				
Period start date	01-Sep-18	To	Period end date	31-Aug-19

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	329,106	42,493	-	371,599	237,748
Charitable activities	S02	24,973	7,554	-	32,527	22,245
Other trading activities	S03	-	-	-	-	-
Investments	S04	800	-	-	800	315
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	354,879	50,047	-	404,926	260,308
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	227,538	48,678	-	276,216	236,977
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	227,538	48,678	-	276,216	236,977
Net income/(expenditure) before tax for the reporting period	S13	127,341	1,369	-	128,710	23,331
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	127,341	1,369	-	128,710	23,331
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	127,341	1,369	-	128,710	23,331
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	5,966	5,966	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	121,375	7,335	-	128,710	23,331
Reconciliation of funds:						
Total funds brought forward	S23	42,123	303,652	-	345,775	322,444
Total funds carried forward	S24	163,498	310,987	-	474,485	345,775

Charity Name
Christ Church Liverpool

Charity No 1125990
Company No 06683037

Section B Balance sheet

	Guidance Note	Restricted				
		Unrestricted funds	income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	1,806	-	-	1,806	3,347
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	1,806	-	-	1,806	3,347
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	50,492	145,035	-	195,527	186,998
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	116,148	166,678	-	282,826	164,833
Total current assets	B10	166,640	311,713	-	478,353	351,831
Creditors: amounts falling due within one year (Note 20)	B11	4,948	726	-	5,674	9,402
Net current assets/(liabilities)	B12	161,692	310,987	-	472,679	342,429
Total assets less current liabilities	B13	163,498	310,987	-	474,485	345,775
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	163,498	310,987	-	474,485	345,775
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	310,987	-	310,987	303,652
Unrestricted funds	B19	163,498	-	-	163,498	42,123
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
Total funds	B22	163,498	310,987	-	474,485	345,775

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
<i>M. R. Gilmore</i>	11/05/2020
M GILMOUR	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>M. R. Gilmore</i>	11/05/2020
M GILMOUR	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The trustees monitor donations closely and have set a budget for the next 12 months which does not call on reserves. On this basis the trustees are of the view that the charity is a going concern.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

2.2 INCOME

Recognition of Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	203,059	10,940	-	213,999	192,162
	Gift Aid	37,830	2,735	-	40,565	38,286
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	88,217	28,818	-	117,035	7,300
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		329,106	42,493	-	371,599	237,748
Charitable activities:	Sale of goods and services in accordance with the charity's objects	24,973	7,554	-	32,527	22,245
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		24,973	7,554	-	32,527	22,245
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	800	-	-	800	315
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		800	-	-	800	315
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		354,879	50,047	-	404,926	260,308

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Restricted Income £13,469
(See note 27.2 for detail)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 5 Donated goods, facilities and services

	This year	Last year
	£	£
Seconded staff	-	-
Use of property	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Not applicable

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Volunteers are vital to a number of areas of church life. The trustees are incredibly grateful for the over 70 volunteers who serve with church activities including:

- Welcoming visitors to church
- Serving refreshments
- Babies, childrens and youth work
- Set up and set down of equipment
- Musicians

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Expenditure on charitable activities	Staff costs	134,763	41,207	-	175,970	150,493
	Ministry training	3,791	7,340		11,131	9,059
	Cost of goods sold or services provided	27,603			27,603	15,601
	Grants Paid	18,076			18,076	14,784
	Premises costs	33,517			33,517	33,325
	Printing & stationery	1,959			1,959	1,852
	Depreciation & amortisation	1,541			1,541	1,560
	Other support costs	6,288	131		6,419	10,303
					-	
					-	
Total expenditure on charitable activities		227,538	48,678	-	276,216	236,977
TOTAL EXPENDITURE		227,538	48,678	-	276,216	236,977

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Church meetings and events	258,140			258,140	222,193
Grantmaking		18,076		18,076	14,784
Other					
Total	258,140	18,076		276,216	236,977

Prior year expenditure on charitable activities can be analysed as follows:

Activities undertaken directly £222,193 (Church meetings and events)
Grant funding of activities £14,784 (Grantmaking)
Total £236,977

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	141,747	120,754
Social security costs	4,630	3,027
Pension costs (defined contribution pension plan)	11,893	9,012
Ministry staff accommodation	17,700	17,700
Total staff costs	175,970	150,493

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£116,576 was paid to 4 individuals identified as key management personnel (including employer pension costs)

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	11	11
Governance	-	-
Other	-	-
Total	11	11

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

N/A

Please state the legal authority or reason for making the payment

N/A

Please state the amount of the payment (or value of any waiver of a right to an asset)

N/A

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

N/A

The nature of the payment (cash, asset etc.)

N/A

The extent of redundancy funding at the balance sheet date

N/A

Please state the accounting policy for any redundancy or termination payments

N/A

Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

<p>Amount of contributions recognised in the SOFA as an expense</p>	<p>£11,893</p>
<p>Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.</p>	<p>All pension expense and liabilities are allocated to charitable activities in unrestricted funds.</p>

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

<p>Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.</p>	<p>N/A</p>
<p>Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity</p>	<p>N/A</p>

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

<p>Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan</p>	<p>N/A</p>
<p>Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.</p>	<p>N/A</p>

Section C	Notes to the accounts	(cont)
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Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Gospel worker support grants	13,860	-	-	13,860
FIEC Affiliation	3,516		-	3,516
Financial hardship grants		700	-	700
Total	17,376	700	-	18,076

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
ReachAcross UK	Gospel worker support grant	2,000
Africa Inland Mission International	Gospel worker support grant	3,000
People International	Gospel worker support grant	3,000
Fellowship of Independent Evangelical Churches	Donation to umbrella body	3,516
UCCF: The Christian Unions	Gospel worker support grant	1,000
International Fellowship of Evangelical Students	Gospel worker support grant	2,000
		-
Total grants to institutions in reporting period		14,516
Other unanalysed grants under £2,000		2,860
TOTAL GRANTS PAID		17,376

Section C
Notes to the accounts

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Note 14
Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	22,085	22,085
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	22,085	22,085

14.2 Depreciation and impairments

**Basis			SL		Straight Line ("SL") or Reducing Balance ("RB")
** Rate			25%		

At beginning of the year	-	-	-	18,738	18,738
Disposals	-	-	-	-	-
Depreciation	-	-	-	1,541	1,541
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	20,279	20,279

14.3 Net book value

Net book value at the beginning of the year	-	-	-	3,347	3,347
Net book value at the end of the year	-	-	-	1,806	1,806

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	6,742	412
Prepayments and accrued income	5,919	5,999
Gift Aid recoverable from HMRC	40,566	38,287
Loan to North West Church Resources	142,300	142,300
Total	195,527	186,998

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Gift Aid recoverable from HMRC	-	-
Loan to North West Church Resources	142,300	142,300
Total	142,300	142,300

Section C
Notes to the accounts
(cont)
Note 20
Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,380	652	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	2,678	7,699	-	-
Taxation and social security	1,616	1,051	-	-
Other creditors	-	-	-	-
Total	5,674	9,402	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

--

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
146,525	24,408
136,301	140,425
-	-
282,826	164,833

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

No services are provided on credit terms. Cash flows are monitored on a monthly basis and sufficient cash held to manage liquidity risk.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

N/A

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.	38,776	354,879	- 225,997	- 5,966	-	161,692
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	3,347		- 1,541		-	1,806
New Building Fund	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	142,554	28,068	- 381	-	-	170,241
Walton Fund	R	The Walton fund consists of donations received and recharged staff costs in respect of a church revitalisation project in the Walton area of Liverpool.	19,898	11,579	- 29,931		-	1,546
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
Student Worker Fund	R	The Student Worker fund consists of donations received towards funding a staff member focussed on student ministry. The overdrawn balance on the fund was cleared by scheduled grants received between September and November 2019 and the fund is now closed.	- 1,100	10,400	- 18,366	5,966	-	3,100
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			345,775	404,926	- 276,216	-	-	474,485

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund	U	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.	16,534	246,839	- 218,873	- 5,724	-	38,776
Fixed Asset Fund	U	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	4,183		- 1,560	724	-	3,347
New Building Fund	R	The new building fund consists of donations received following an appeal for funds to put towards the purchase of a property in Liverpool city centre, the primary purpose of which is to provide a permanent base from which to expand the range of ministry opportunities available to the charity. The balance of the new building fund consists of donations plus recoverable Gift Aid less costs specifically attributable to the building search.	137,748	4,950	- 144	-	-	142,554
Walton Fund	R	The Walton fund consists of donations received in respect of specific potential church planting projects in the Walton area of Liverpool. This fund will be spent in 2018/19.	3,000	1,219	-	15,679	-	19,898
NWCR Fund	R	The NWCR Fund consists of an interest free loan to North West Church Resources (Reg. Charity No. 1141078) to assist with the purchase and refurbishment of 2 Blackburne Place, the base for a number of church ministries along with office space for staff and volunteers.	142,300	-	-	-	-	142,300
Church Planter Fund	R	The Church Planter fund consists of donations received towards funding a church planter. This fund has been merged with the Walton fund as a revitalisation project in Walton was identified during the year.	15,679		- -	15,679	-	-
Student Worker Fund	R	The Student Worker fund consists of donations received towards funding a staff member focussed on student ministry. A student worker was appointed in September 2017.	3,000	7,300	- 16,400	5,000	-	1,100
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			322,444	260,308	- 236,977	-	-	345,775

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	General fund contribution to student worker fundraising.	£5,966
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Equipment	This designated fund represents the value of capitalised equipment held by the charity. It is held separately to unrestricted general funds due to the illiquid nature of these assets.	£1,806

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

FALSE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia payment	Accommodation	TOTAL	
		£	£	£	£	£	
M McCracken	Governing document	26,395	3,780		11,400	41,575	43,252
K Lippold	Governing document	12,984	1,350		6,300	20,634	18,322
J Probert	Governing document	5,100	357		-	5,457	5,350
P Gower	Governing document	21,800	1,526		-	23,326	

Please give details of why remuneration or other employment benefits were paid.

The remuneration above was paid to trustees employed by the church as pastors in connection with the charity's objects. The other trustees are satisfied that it is in the interests of the church to employ such trustees. In reaching this decision the Trustees have balanced the advantages of employing a trustee against the disadvantages of doing so (especially the loss of the Trustee's services as a result of dealing with the Trustee's conflict of interest.)

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

N/A

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

N/A

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

4

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

N/A

For any related party, please provide details of any guarantees given or received.

N/A