

Registered Charity Number 1163516



VICTORY OUTREACH CHURCH LIVERPOOL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2022

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VICTORY OUTREACH CHURCH LIVERPOOL

The report of the Trustees for the year ended 31 March 2022

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 March 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Purpose and Activities of the Charity

Objectives

1. The advancement of the Christian faith in accordance with the doctrines set out in the underwritten fourth schedule and the worship of God in the said county and elsewhere and by any means whatsoever including (but not by way of limitation) the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of the Christian people and the printing and the distribution of the Bible and Christian literature including video and audio recordings or CDs and by any other media, which or may become available.
2. The relief of persons who are in conditions of need or hardship and consequently are in distress or who are sick.
3. The advancement of education on the basis of the above Christian principles and without prejudice to the generality of the foregoing provisions of such education in any educational establishment and if the trustees so decide the provision of one or more charitable education establishments for the general education of children or adults on the basis of such Christian principles.

Achievements and performances

The financial year for Victory Outreach Liverpool began with planning for our 6th Anniversary since opening the church in 2015, where we welcomed our Regional Pastors from VO Manchester, from where this church was launched from originally. It was a great celebration with people from the past and present joining together to thank God for what He has done through this ministry.

We were still adjusting to Covid-19 and the changing government advice regarding coming out of lockdown and meeting in public spaces. A lot of funds were spent on face masks, hand sanitiser and other preventative measures to fulfil our regularly updated risk assessments and the correct signage.

In May we held our annual Code Red outreach, the first in our new building on Sheil Road (The main Red light area of Liverpool) where we reached out to prostitutes and other women from the local hostel with gifts, flowers and a meal. Many were reached and expressed how loved and accepted they felt. They told heart-rending stories that really touched us, and it was lovely to show them that we care for them without anything expected in return.

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We also held baptisms in our church, where we baptised over 20 people. Baptism by full immersion brings its own challenges, especially with an elderly grandmother who insisted on not missing out! Her son was on hand to lift her into the pool and she was beaming from ear to ear and practically jumped out afterwards! There was such a variety of ages, backgrounds and nations represented in those baptised, which was a marvellous sight to behold.

In keeping with our new building, and the refurbishment we invested in a new sound and lighting system, to showcase the developing worship ministry from which our church benefits. Following the lockdown we have grown a large online following, and we wanted to improve the sights and sounds of our broadcast for them, especially as many people have chosen not to attend church in person and this is their only experience of worship, teaching and fellowship through Zoom, Facebook and YouTube live.

To go with our new picnic tables we invested in a gazebo to provide shade (And protection from the May showers!) for those utilising the outdoor seating area.

We hired a new van to help with the furniture removals and deliveries aspect of our VO Hub charity shop, which was growing and gaining a good reputation in the Anfield area.

In June the barbecues continued apace, with plenty enjoying the Summer sunshine. We reinvested some of the proceeds into the Café décor, which was in need of a bit of TLC, to make it a bit more presentable.

Along with our new rented van we purchased a second-hand electric van to get around to our collections of donations. It had some minor damage from a previous accident, but we were able to find replacement parts and get them fitted along with a new paint job.

We celebrated the graduation of three guys from our Victory Homes. Every year, Victory Homes Liverpool welcomes dozens of people from a background of various addictions and through a tried and trusted programme of abstinence, prayer and discipline, many graduate the programme and go on to successful and purposeful lives, being restored to families and friends and helping others at the start of their journey to freedom.

The Inaugural GANG (God's Anointed Now Generation) Fifa tournament for our young people took place. One of our newest and youngest members walked away with a prize too!

We added to the new light and sound system with additions for our new drum kit and microphones to further increase the capacity of our worship team.

In July, we blessed our growing young people ministry with a refurbishment of the upstairs rooms as a designated NewGen hang out. With the new families visiting our church with older children we wanted to upgrade our rooms to make them more 'teenager-friendly'!

We celebrated UWC day, where we celebrate the diversity within our church, and raise money for our International church-building fund which helps to open new churches and facilities all throughout Victory Outreach.

In August we held a baby shower for one of our ladies. She was from Romania and she was taken aback by the surprise party and how many people turned up for it.

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The report of the Trustees for the year ended 31 March 2022

We also celebrated a lady and Trustee who turned 70 with a lavish party with a lot of her family and friends. It was a great celebration for someone who does so much for our church and members.

We invited Pastors James Hunter from Victory Outreach Manchester, Mark Penman from Victory Outreach Glasgow and Dave Elwin from Victory Outreach London to preach in August, and they brought a powerful and instructive message to a keen audience.

We also completed the Shattering the Lies/Deeper Journey course with Sister Lorena from California. This was a reflective time where different groups of men and women were encouraged to face different aspects of their past, to engage fully with healing and forgiveness in the present. It brought lasting change to many of us through the power of prayer and the immutable truth of God's word.

In September we had many couples heading towards marriage, and we held a pre-marriage counselling course. It was a good opportunity to get everyone together, discuss the practical and spiritual aspects to consider before

We hosted a breakfast for 'Together for the Harvest', a group that brings together churches in the Merseyside region with a similar vision and purpose. It was a lovely time of fellowship and getting to know one another better, sharing victories and innovations, whilst sharing burdens and challenges.

We held our first 'Diamonds of Destiny' meal to follow up on the good work of Code Red, and invited more of the ladies we made contact with, to share a meal and fellowship, and offering any available support that we could.

We welcomed our Regional Pastor Paul Lloyd to speak at our HGT (Holy Ghost Thursday, a service dedicated to the men in our Victory Homes), which went down really well.

In October we closed our Vintage Blessings shop in Liscard. It had been a real blessing to the church, both financially and as a means of reaching out into the local community. However, with changes to what we could trade with, staffing issues, and no ongoing work in the Wirral it was the right time to give it up.

As is our custom, we held a Kidz Gang light party as an alternative to Hallowe'en, with lots of games, prizes and a Gospel message. It helped us realise how many children we are currently working with, and how much their parents appreciate what we are doing for them.

It was also 'Do what you love 4 Hope' day which has now taken over from Run4Hope day due to lockdown and covid restrictions. It gave lots of people the opportunity to do something they love to raise money for UnitedWeCan and this year we even had someone skydive4hope!

For 5th November we held a large Bonfire in the park, which attracted a lot of the locals. It was certainly a great way to meet the locals of Newsham Park, and the children were certainly entertained by the collective firework display put on for them.

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The report of the Trustees for the year ended 31 March 2022

We hosted Pastor Chuckie Lopez from Victory Outreach Cape Town, and other regional Pastors came to this weekend with a Regional Pastor. He runs a region with over 8 churches and a congregation of over 3,000 members, and it was a weekend of great vision and teaching. He invited our Pastor and other leaders to visit him in the future which is a partnership that will reap great benefits for all.

Chris and Niki Deane held their wedding blessing in our church, and it was a lovely ceremony with many of their family in attendance, many of whom do not attend church and it was certainly an eye-opener for them! Chris has been in our Recovery Homes in the past, but it has been lovely getting to know his wife as well.

We began our Live2Give outreach, taking food and drink and a message of hope and love to the city centre. It has become an ongoing outreach with a lot of Liverpool's homeless population knowing we will be there, in whatever the weather, to help in any which way we can.

December

An annual event that the church looks forward to is the Homes Christmas dinner.

Throughout the year the men in the Recovery Home serve so selflessly in so many ministries and this is the one time where they get to sit and be served, many of them having their members of family sitting with them too. It is a real celebration of how God has really transformed some lives within our Recovery Homes project.

We had a fun Christmas service where the children presented to us 'Jesus is the greatest gift' with carols and the adults joined in with a Christmas Jumper competition!

We held our Pastoral team meal in Anar, which was a good time to reflect on the previous year, with all of the challenges and successes during this Covid season, and how we are looking at the future as we come out of restrictions.

Pastor Dave Latham from City Church came and spoke in our Sunday service. He and his wife have over 30 years in ministry together and he has certainly seen God move during these years, and he regaled us with many of these stories.

Following quickly after the Deane wedding, we hosted the Lawlor wedding of Thomas Lawlor and Helma Vanduno. It was a lovely ceremony with lots of people attending, with some previous members of the church joining us too. Following an anointed ceremony and blessing, a lot of us went for the Wedding Breakfast in Sefton Park. It was a lovely day in all!

In January we closed our VO Hub, after we got rid of the last Christmas trees that were sold throughout December. The office remained open but the long-term future of the Hub needed to be discussed.

Pastor Roy attended Mexico for the Pastor's gathering, along with Nathan Peoples. Nathan was invested as the GANG Regional leader for the UK/Germany region. This was a good time with new vision for the future of the church.

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The report of the Trustees for the year ended 31 March 2022

Our first 'Together for the Harvest' Breakfast must have gone well, as they decided to come back for a second time. It was lovely to see the leaders from so many different churches and ministries coming and feeding back on how things are progressing in their journeys.

The Women's UWIM convention took place in February, and we were blessed that a large number of women attended. They were able to spend time with Sister Julie Arguinzi, one of the founders of Victory Outreach, and it was evident it was a powerful time in their testimonies when they returned.

Following the visit of Pastor Chuckie Lopez from VO South Africa in November, Pastor Roy Farrell and Pastoral Homes Overseer Alan Ryan went to South Africa to receive some training on how to grow the church, administrative functions, and to see their work with local schools and other groups. It was certainly an eye-opener to see 100's coming to Christ!

We closed the VO Hub and Office this month, clearing out the various goods and furniture that were stored there in its previous incarnation. We spoke with some of the locals, who were sad to see us leave. We certainly touched some people's lives whilst we were there.

The UTC (Urban Training Centre) in Amsterdam opens in April 2022, and we are so proud to have Sam, one of our GANG members, joining them for their first cohort. The UTC Amsterdam is the first of its kind in Europe and it is a training centre for young people to learn about leadership and discipleship. Sam goes on the back of various fundraising efforts and the generosity of our congregation and associated members.

For "Mega March" we had Pastor Dave Elwin from Victory Outreach London and Pastor Anthony from Victory Outreach Manchester over the first two weeks. Pastor Dave is the Prayer Co-Ordinator for the UK/Germany region, and Pastor Anthony has extensive experience in worship leading and music, both of which gave a new flavour in our Sunday services.

We began our New Believer's course in March, with a few people joining us online through Zoom. With the move onto online services we have many from across the British Isles and even further afield, and some of them joined us for this course. It is lovely that we can nurture these new disciples over the internet.

Financial Review

Policies on reserves

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

Availability and adequacy of assets of the funds

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

Transactions and Financial position

The charity's income in the year was £163,935 (2021: £210,189) after expenditure of £186,319 (2021: £176,290) a deficit of £22,384 (2021 surplus: £33,899) is reported. General liquid reserves carried forward amounted to £22,284 (2021: 44,668).

VICTORY OUTREACH CHURCH LIVERPOOL

The report of the Trustees for the year ended 31 March 2022

Reference and administrative details

Date of formation: 19 April 2015 and as Registered Charity 11 September 2015
The principal office is: 47 Breck Road, Anfield, Liverpool. L4 2QS
Charity registration number: 1163516
Contact telephone number is: 0151 673 2323

Trustees

Natasha Ruddock Nathan Peoples (appointed 23 July 2021)
Sheila Farrelly Paul Twist (appointed 23 July 2021)
Rae Lee

Charity Managers

Pastor Roy Farrell
Mrs Danielle Farrell

The day-to-day operations of the charity are governed by the Managers who are directly engaged in the activity of the charity. Operational and tactical decisions are made by this group.

The direction and strategy are discussed at a regular Trustees meeting.

Bankers

The Co-operative Bank

Structure, Governance and Management

Victory Outreach Church Liverpool is a Charitable Incorporated Organisation (CIO), registered with Charity Commission in England & Wales and governed by the local Board of Trustees.

New Trustees are appointed by the existing Board of Trustees on the basis of their expertise and involvement in furthering the mission and vision of the charity. The Board of Trustees have a variety of experience including Christian ministry and church administration, financial management, fundraising, education skills. The Board is accountable to the Charity Commission for the careful use of charitable and other public funds provided in a variety of forms, and for the achievement of appropriate performance standards in service delivery. The Board of Trustees meets at least quarterly to oversee the vision and strategies of the charity.

With the growth of activities of the charity an ever-increasing level of expertise is required on a day-to-day basis and an established management is in place that is capable of running the affairs of the Charity. The Charity's managers, listed above, are in charge of the day-to-day management matters and are accountable to the trustees.

The Trustees remain committed to advancing the Christian faith, education in the areas of Christianity and recovery from drug addiction, prostitution and the relief of persons in need particularly through the provision of facility, counselling and support.

Independent Examiner

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

VICTORY OUTREACH CHURCH LIVERPOOL

The report of the Trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

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

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

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

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

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

This report was approved by the board of Trustees on 21 October 2022

Rae Lee
Trustee

VICTORY OUTREACH CHURCH LIVERPOOL

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the Year ended 31 March 2022

I report on the financial statement of the charity on page 11 to 18 for the year ended 31 March 2022.

Respective responsibilities of the Trustees and Examiner

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

It is my responsibility to:

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

Basis of opinion and scope of work undertaken

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

Independent Examiner's Statement

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

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

Malcolm Wright - Chartered Accountant

Elpizo Limited, 13 Village Road, Higher Bebington, Wirral CH63 8PP

The date upon which my opinion is expressed is: 21 October 2022

VICTORY OUTREACH CHURCH LIVERPOOL**Statement of Financial Activities****For the year ended 31 March 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Donations and grants	2	<u>163,935</u>	-	<u>163,935</u>	<u>210,189</u>
Total Income		<u>163,935</u>	-	<u>163,935</u>	<u>210,189</u>
Expenditure					
Expenditure on charitable activities	3	185,319	-	185,319	175,290
Governance		<u>1,000</u>	-	<u>1,000</u>	<u>1,000</u>
Total expenditure		<u>186,319</u>	-	<u>186,319</u>	<u>176,290</u>
Net income for the year		(22,384)	-	(22,384)	33,899
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(22,384)	-	(22,384)	33,899
Reconciliation of funds:					
Total funds brought forward		<u>44,668</u>	-	<u>44,668</u>	<u>10,769</u>
Total funds carried forward		<u>22,284</u>	-	<u>22,284</u>	<u>44,668</u>

The net movement in funds to above in the net incoming resources as defined in the Statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 13 as required by the said statement.

All activities derive from continuing operation

The notes on page 14 to 18 form an integral part of these accounts

VICTORY OUTREACH CHURCH LIVERPOOL**Statement of Financial Activities****For the year ended 31 March 2022****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	Notes			
Income				
Donations and grants	2	<u>210,189</u>	-	<u>210,189</u>
Total Income		<u>210,189</u>	-	<u>210,189</u>
Expenditure				
Expenditure on charitable activities	3	175,290	-	175,290
Governance		<u>1,000</u>	-	<u>1,000</u>
Total expenditure		<u>176,290</u>	-	<u>176,290</u>
Net income for the year		33,899	-	33,899
Gross transfer between funds		<u>-</u>	-	<u>-</u>
Net movement in funds		33,899	-	33,899
Reconciliation of funds:				
Total funds brought forward		<u>10,769</u>	-	<u>10,769</u>
Total funds carried forward		<u>44,668</u>	-	<u>44,668</u>

All activities derive from continuing operation**The notes on page 14 to 18 form an integral part of these accounts**

VICTORY OUTREACH CHURCH LIVERPOOL**Balance Sheet****As at 31 March 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	7		<u>10</u>		<u>10</u>
Total fixed assets			10		10
Current Assets					
Cash at the bank and in hand		<u>24,427</u>		<u>47,147</u>	
Total current assets		24,427		47,147	
Creditors: -					
Amount due within one Year	8	<u>(2,153)</u>		<u>(2,489)</u>	
Net current assets			<u>22,274</u>		<u>44,659</u>
Net assets			<u>22,284</u>		<u>44,669</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds			<u>22,284</u>		<u>44,669</u>
Total charity funds			<u>22,284</u>		<u>44,669</u>

Approved by the board of Trustees on 21 October 2022 and signed on their behalf by:

Rae Lee
Trustee

The notes on page 14 to 18 form an integral part of these accounts

1. Accounting policies

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

Basis of preparation

The accounts (financial statements) 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 financial statements have been prepared in accordance 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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

Preparation of the accounts on a going concern basis

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

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

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

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

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Notes to the Accounts for the year ended 31 March 2022

Interest receivable

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

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Expenditure and irrecoverable VAT

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

Costs of raising funds comprise the consists of commercial trading.

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.

Allocation of support costs

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

Tangible fixed assets

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

Plant, equipment, and motor vehicles	20%
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Debtors

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

VICTORY OUTREACH CHURCH LIVERPOOL

Notes to the Accounts for the year ended 31 March 2022

Creditors and provisions

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

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

2 Income from donations and grants

	2022 £	2021 £
Gifts and donations	94,249	132,672
Grants from charities and foundations	65,366	73,868
Donated services – accountancy	500	490
Gift Aid	3,820	3,159
Total income	163,935	210,189

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

3 Analysis of expenditure on charitable activities

	2022 £	2021 £
Outreach and charitable activities	50,909	48,144
Gifts and grants	9,166	16,541
Wages and salaries	44,623	31,349
Travel, volunteer and motor expenses	30,494	17,374
Premises costs	14,799	28,605
Depreciation	-	190
Insurance	7,791	7,377
Professional fees	340	-
Miscellaneous	8,199	-
Admin and support costs (note 4)	18,998	25,710
Total expenditure on charitable activities	185,319	175,290

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost,

VICTORY OUTREACH CHURCH LIVERPOOL**Notes to the Accounts for the year ended 31 March 2022**

the remaining support costs together with the governance costs are allocated to charitable activities undertaken in the year.

Analysis of support and governance costs			Basis of apportionment	
General support	Governance Function	Total		
£	£	£		
General office	18,998	-	18,998	Time spent
Independent Examiner	-	1,000	1,000	equivalents
				Governance
Total	18,998	1,000	19,998	

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

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

	2022	2021
	£	£
Salaries and wages	<u>44,623</u>	<u>31,349</u>

No employees had employee benefits in excess of £60,000.

Pastor Roy Farrell is executive manager of the charity and received a salary in the year of £15,000 (2021: £16,667). Rae Lee, who is a trustee, received remuneration of £17,400 (2021: £9,360) for the provision of finance and administration support. The charity trustees were not paid or received any other benefits from employment with charity as trustees in the year; neither were they reimbursed expenses during the year. Except as disclosed above, no charity trustees received payment for professional or other services supplied to the charity.

Staff Numbers

The average monthly head count was 2 staff and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022	2021
	Number	Number
Charitable activities	<u>2</u>	<u>2</u>

6 Taxation

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

VICTORY OUTREACH CHURCH LIVERPOOL
Notes to the Accounts for the year ended 31 March 2022

7 Tangible fixed assets

	Plant, machinery and motor vehicles	Total
	£	£
Cost:		
As at 1 April 2021	2,350	2,350
Additions:	-	-
As at 31 March 2022	<u>2,350</u>	<u>2,350</u>
Depreciation:		
As at 1 April 2021	2,340	2,340
Charge for the Year	-	-
As at 31 March 2022	<u>2,340</u>	<u>2,340</u>
Net book value		
As at 1 April 2021	<u>10</u>	<u>10</u>
As at 31 March 2022	<u>10</u>	<u>10</u>

8 Creditors: amounts falling due within one Year

	2022	2021
	£	£
Trade creditors and accruals	750	690
P.A.Y.E.	<u>1,403</u>	<u>1,799</u>
	<u>2,153</u>	<u>2,489</u>

9 Contingent assets – legacy income

As at 31 March 2022 the charity had not been notified of any legacy income or prospective legacy income.

10 Analysis of charitable funds

Analysis of movements in unrestricted funds

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

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

11 Related parties

There are no transactions with related or connected parties to be reported in these accounts nor in the accounts of the previous year.