

TRUSTEES' REPORT
YEAR ENDED 31ST DECEMBER 2018

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

Trustees

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

Method of appointing Trustees

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

Mission Statement & Aims and Objectives

- 1 The Charity exists for the advancement of the Christian Faith. Its objective is to demonstrate the life and power of biblical Christianity, firstly in the immediate local community, and also elsewhere in the world.
- 2 It seeks to do so by all means, but principally by evangelism, teaching of Christian Doctrine, and
- 3 The support of the poor and the sick.

Organisational Structure

At the present time, the organisational structure of the Sefton Christian Fellowship consists of an eldership team comprising four elders: Mike Howard, Ron White, Brian Rainford and Paul Evans. The eldership team generally makes executive decisions before taking recommendations to the church for their approval.

Relationship with Related Parties

The Church recognizes that it is part of the wider body of Christ, and as such readily relates to other like-minded groups who clearly demonstrate their allegiance to the Lord Jesus Christ and His Word (the scriptures). As such, we are members of 'Together for the Harvest', (an evangelical group of churches on Merseyside committed to Christ and evangelism in the region).

Review of Activities

(i) Sunday Church Gatherings

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

(ii) Monday Coffee Morning meetings

- providing an opportunity for people in the community to chat, fellowship, gain support, friendship, and learn basic lessons and insights from others experience and from the word of God.

(iii) Tuesday Aintree Community Choir

- run primarily as a benefit to participants within the immediate community and others travelling into it, with a focus on educational (teaching of choral singing), social and also as a means of outreaching into the community.

(iv) Wednesday Parent & Toddlers

– providing support to mums (and dads) and an opportunity for parents to help toddlers to socially interact with other toddlers.

SEFTON CHRISTIAN FELLOWSHIP

TRUSTEES' REPORT (Continued) YEAR ENDED 31ST DECEMBER 2018

Public Benefit

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

Providing facilities for the community in the shape of the various activities (see i, ii, iii, iv and v above) – in accordance with Aim 1. These facilities are aimed at primarily (though not exclusively) those living within the immediate locality – most participants are “local” coming from a 2-mile radius. Access to each facility/activity is not restricted exclusively although there are obvious age ranges for several of the activities

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

Future Plans

The trust constantly seeks the direction and leading of God for each of its various current (and future) activities, in terms of their further development/improvement (or cessation), for the glory of God and the blessing of the community.

Financial position statement

Whilst congregation numbers have fallen, finances remain healthy and positive. The trust is mindful of future needs for capital investment and will continue to maintain a careful watch over the building, fixtures and fittings.

Reserves Policy

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

Ministries Supported

The Trust continues to support the Christian Fellowship School, together with various overseas missionaries.

Financial/ Professional Advisors

The Charity banks with HSBC, Maghull branch, Liverpool

Graham Pierce & Co. Solicitors, of 1301 Stratford Road Birmingham, act as Solicitors.

Ian Afflick FCA of 336a Wellington Road North Heaton Chapel Stockport Cheshire SK4 5DA Independently Examines and prepares the accounts.

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M Howard (Chairman)
24th September 2019

SEFTON CHRISTIAN FELLOWSHIP

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2018**

INCOME & EXPENDITURE	Notes	<i>Unrestricted Funds</i>	<i>31 12 18 Restricted Funds</i>	Total	<i>31 12 17 Total</i>
		£	£	£	£
INCOMING RESOURCES					
<i>Donations</i>	1				
Donations Received (inc Tax reclaimed)		41,947	3,006	44,953	31,322
TOTAL INCOMING RESOURCES		<u>41,947</u>	<u>3,006</u>	<u>44,953</u>	<u>31,322</u>
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Pastoral & Ministry Support		300	440	740	700
Missionary Support		14,660	1,130	15,790	15,523
Poor Relief & Foreign Aid		2,758	316	3,074	2,930
Evangelism		29	-	29	111
Childrens Work & Other Meeting Expenses	2	721	863	1,584	995
Publicity		-	-	-	-
Centre Expenses	2	6,642	-	6,642	3,146
Gifts To Speakers & Other Works	2	2,620	-	2,620	2,550
		<u>27,730</u>	<u>2,749</u>	<u>30,479</u>	<u>25,955</u>
<i>Administration</i>					
General	2	1,878	-	1,878	2,361
TOTAL RESOURCES EXPENDED		<u>29,608</u>	<u>2,749</u>	<u>32,357</u>	<u>28,316</u>
NET INCOMING/ (OUTGOING) RESOURCES					
Before Transfers		12,339	257	12,596	3,006
Inter Fund Transfer		2,483	(2,483)	-	-
NET INCOMING/ (OUTGOING) RESOURCES For the Year		14,822	(2,226)	12,596	3,006
FUND BALANCES as at 1st January 2018		90,687	16,235	106,922	103,916
as at 31st December 2018		<u>105,509</u>	<u>14,009</u>	<u>119,518</u>	<u>106,922</u>

SEFTON CHRISTIAN FELLOWSHIP

**BALANCE SHEET
AS AT 31ST DECEMBER 2018**

	Notes	31 12 18 £	£	31 12 17 £	£
FIXED ASSETS	3		74,267		72,952
Current Assets					
Debtors & Prepayments	4	7,171		4,047	
Cash at Bank		39,979		30,924	
Cash in Hand		76		29	
		<u>47,226</u>		<u>35,000</u>	
Less: Current Liabilities payable within one year					
Creditors & Accruals	5	<u>(1,975)</u>		<u>(1,030)</u>	
NET CURRENT ASSETS			45,251		33,970
NET ASSETS		£	<u>119,518</u>	£	<u>106,922</u>
Represented By:					
FUNDS					
Unrestricted General			103,417		85,071
Designated Missionary			<u>2,092</u>		<u>5,616</u>
			105,509		90,687
Restricted			<u>14,009</u>		<u>16,235</u>
	6	£	<u>119,518</u>	£	<u>106,922</u>

Approved by Trustees 17th October 2019

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Trustee

SEFTON CHRISTIAN FELLOWSHIP
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SEFTON CHRISTIAN FELLOWSHIP
YEAR ENDED 31ST DECEMBER 2018

I report on the accounts of the Trust for the Year ended 31st December 2018, which are set out on pages 1 to 6.

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Afflick FCA
Chartered Accountant
336a Wellington Road North
Heaton Chapel
STOCKPORT
Cheshire SK4 5DA

18th October 2019

**SEFTON CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2018**

1. ACCOUNTING POLICIES

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

All restricted gifts are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

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

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

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

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

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

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

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

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

Current Liabilities are shown at settlement value.

2. DEPRECIATION OF FIXED ASSETS

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

Freehold Properties 0%

Equipment 20%

Library 10% (Straight-line)

Fixtures & Furnishings 25%

Worship books 20% (Straight line)

3. FIXED ASSETS MOVEMENT

	Freehold Property	Fixtures & Furnishings	Equipment	Worship & Library	Total
	£	£	£	£	£
<i>COST</i>					
As at 1st January 2018		10,218	14,817	505	25,540
Valuation as at 1st January 2018	70,150			200	70,350
Additions at cost	1,933	-	-	-	1,933
<i>DEPRECIATION</i>					
As at 1st January 2018	-	9,079	13,154	705	22,938
Charge for Year	-	285	333	-	618
	-	9,364	13,487	705	23,556
NET BOOK VALUE At 31 12 18	<u>72,083</u>	<u>854</u>	<u>1,330</u>	<u>-</u>	<u>74,267</u>
NET BOOK VALUE At 31 12 17	<u>70,150</u>	<u>1,139</u>	<u>1,663</u>	<u>-</u>	<u>72,952</u>

SEFTON CHRISTIAN FELLOWSHIP
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2018

4. DEBTORS	31 12 18	31 12 17
	£	£
Income Tax recoverable	5,915	3,026
Prepayments	1,256	1,021
	<u>7,171</u>	<u>4,047</u>

5. CREDITORS payable within one year	31 12 18	31 12 17
	£	£
Accruals	1,975	1,030
	<u>1,975</u>	<u>1,030</u>

6. FUNDS & FUND TRANSFERS

There are a variety of Restricted gifts during the year, though no continuing funds are held.
Trustees have Designated £900 per month from General Funds for Missionaries and other Aid organizations.

7. ANALYSIS OF NET ASSETS BY FUND	General Fund	Designated Fund	Restricted Fund	Total
	£	£	£	£
Fixed Assets	74,267	-	-	74,267
Current Assets	31,125	2,092	14,009	47,226
Current Liabilities	(1,975)	-	-	(1,975)
Fund Balance at 31st December 2018	<u>103,417</u>	<u>2,092</u>	<u>14,009</u>	<u>119,518</u>

8. TRUSTEES & CONNECTED PERSONS CONTRACTS & EXPENSES

There were no Contracts with Trustees or Connected Persons.

**SEFTON CHRISTIAN FELLOWSHIP
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