

Wavertree Christian Community Centre

Accounts

31 March 2018

Charity Number 1172484

These accounts cover the transition period from the old charitable trust:

Wavertree Christian Fellowship, Charity Number 517071

To the new CIO Wavertree Christian Community Centre.

As such these accounts have been previously submitted under the Wavertree Christian Fellowship registration and contain that name throughout.

Wavertree Christian Fellowship

Accounts

31 March 2018

Charity Number 517071

Wavertree Christian Fellowship
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Wavertree Christian Fellowship

Charity Number:

00517071

Trustees Annual Report for the year ended 31st March 2018

The trustees present their report and unaudited financial statements for the year ended 31st March 2018.

Reference and Administrative Information

Charity Name:	Wavertree Christian Fellowship
Charity registration number:	00517071
Company registration number:	N/A
Registered Office:	N/A
Operational address:	Earlsfield Road, Liverpool, L15 5BZ

Trustees

Dr D Edwards
Mr A Fairbrother
Mr K Harris
Mr W Haymes
Mr D Stephenson

Accountants

Sinclair Accounting Co Ltd, 300 St Mary's Road, Garston, Liverpool, L19 0NQ

Bankers

Lloyds Bank, Liverpool Law Courts, L2 1TS

Structure, Governance and Management

Governing Document

Wavertree Christian Fellowship is registered with the Charity Commission and constituted by a Deed of Trust dated 15th November 1985.

Organisation

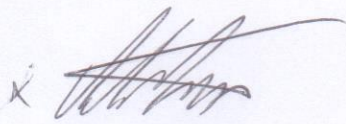
The trustees are responsible for overseeing the charity's activities to ensure that they remain within the boundaries laid down in the deed of trust.

A leadership team is in place to oversee the day to day activities of charity.

Andrew Fairbrother
Debby Edwards
Ken Harris
Sue Harris
William Haymes
Beverley Stephenson
Douglas Stephenson

Nursery manager: Beverley Stephenson
Paid counsellor: Sue Harris
Worship leader: Ken Harris

Signed



A Fairbrother

31 January 2019

Wavertree Christian Fellowship

Charity Number:

00517071

Trustees Annual Report for the year ended 31st March 2018

Our Aims and objectives

Purposes and Aims

The main object of the charity is the provision of a meeting place for the local community for purposes that include the advancement of the Christian faith. In support of this object are the promoting, supporting and organising of scholarships, conferences, seminars, study tours; establishing and supporting the establishment of churches and other charitable institutions for the benefit of the Christian faith; providing, furnishing, equipping and maintaining and managing buildings; providing a meeting place for young people and such other facilities as will help them to develop their mental and spiritual capacities and so to grow to full maturity as individuals in the faith of Christ and as members of society; to exercise a ministry of care, counselling, practical and financial help and assistance to those in need of spiritual and other help and support.

Review of Activities

The church building and associated land has been maintained throughout the year allowing both church and nursery to offer a more varied play and learning environment to the local community.

Local community and church groups have made use of the facilities for a wide variety of purposes including Church services, prayer meetings, a 'knit and natter' group and the community gospel choir which has gone on to perform at a number of public and private functions across the city.

The Church was able to host regular events including:

- Sunday worship meetings
- Sunday school
- Pre-school nursery
- Parent and toddler group
- Gospel choir
- Guitar club
- Gardeners club
- Prayer meeting
- Prayer for Liverpool

The trust continued its employment of a qualified counsellor Sue Harris. Her services enabled the fellowship to offer care and support to many members of the local community and to members of the church as required. In addition she has organised inclusive public events, with opportunities to hear inspirational speakers, share meals and engage with the wider community.

Relationships with other charities

The charity has working relationships with: Wavertree Christian Community Centre (See special note), The Evangelical Alliance, Merseyside Evangelical Alliance Trust, The Haven Project, REACH, Tearfund, Fusion, IMPACT, and other missionary groups.

Links with the church on Merseyside and beyond

Wavertree Christian Fellowship recognises its place as one component part of the whole church in Liverpool. We hope to maintain our prayer network links and to continue to utilise our existing relationship with Together For The harvest. The leadership team have made time to meet with other leaders in the city and encouraged fellowship members to attend citywide and national events.

Financial Review

Total receipts on unrestricted funds were £25,685 which represents a fall of approximately 15% compared with the previous year. The total surplus for the year totalled £10,498.

Principal Funding Sources

The principal funding sources for the charity are currently by way of grants, donations and gifts from members of the church and local community.

Investment Policy

Aside from retaining a prudent amount in reserves each year, any monies not immediately required may be invested at the discretion of the Trustees.

Reserves Policy

Our policy is to maintain a balance in unrestricted funds to provide for at least three to six months unrestricted payments (circa £24,000), for unexpected expenses, and to allow for a managed and responsible closure of the trust if required.

Plans for Future Periods

We will:

- continue to support deacons in taking responsibility for monitoring and maintaining the fabric of church environs.
- make improvements to our facilities to better meet the needs of the community and external requirements, where appropriate.
- engage members of the fellowship to assist with maintenance during workdays.
- consider the role of trustees and how they support the work of the charity
- consider further support for administration of the trust
- continue to encourage and support outreach by membership of the fellowship overseas.
- continue with outreach in the area through dedicated services like the carol concert, 'Messy Church', Easter services etc.

Special Note

Under instruction from the Charity Commission a new Charitable Incorporated Organisation: Wavertree Christian community Centre has been set up to properly include all activities of WCF. Transfer of all assets and liabilities of WCF to WCCC is now almost complete

Wavertree Christian Fellowship

Charity Number: 00517071

Independent examiners report for the year ending 31st March 2018

Independent Examiner

Graeme O'Callaghan ACA
300 St Mary's Road, Garston, Liverpool L19 0NQ

Respective responsibilities of 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

Basis of independent examiner's report


My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 Charities Act; |
| | - 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 |

Signed



Graeme O'Callaghan
Chartered Accountant
300 St Mary's Road, Garston, Liverpool L19 0NQ

31 January 2019

Wavertree Christian Fellowship
Charity Number:
Statement of Financial Activities
for the year ended 31 March 2018

00517071

	Notes	Unrestricted Funds		Restricted Funds		Total
		2018	2017	2018	2017	2018
		£		£		£
INCOME						
Voluntary income	2	24,503	27,094	120	1,017	24,623
Investment income	4	(13)	17	20	3	7
Other incoming resources	3	3,000	3,000	169,234	154,159	172,234
Total Incoming Resources		27,490	30,111	169,374	155,179	196,864
EXPENDITURE						
		(23,148)	(68,432)	(161,050)	(149,445)	(184,198)
Total Outgoing Resources	5	(23,148)	(68,432)	(161,050)	(149,445)	12,666
Net Incoming (Outgoing) resources for the year		4,342	(38,321)	8,324	5,734	12,666
Balance brought forward		96,211	134,532	9,252	3,518	105,463
Total Funds Carried Forward		100,553	96,211	17,576	-	118,129

**Wavertree Christian Fellowship
Income and Expenditure Account
for the year ended 31 March 2018**

	2018	2017
Income	£	£
Donations, gifts and fundraising	24,623	28,111
Bank interest received	7	20
Nursery Income	172,234	157,627
	<u>196,864</u>	<u>185,758</u>
Expenses		
Purchases	11,585	13,666
Wages, salaries and other staff costs	145,375	152,536
Car, van and travel expenses	1,403	1,429
Rent, rates, power and insurance costs	9,784	12,358
Repairs and renewals of property and equipment	3,832	5,187
Telephone, fax, stationery and other office costs	1,900	698
Advertising and business entertainment costs	112	133
Bank, credit card and other finance charges	138	148
Accountancy, legal and other professional fees	2,672	15,020
Depreciation and loss/(profit) on sale	599	869
Other expenses inc Donations	6,798	7,421
	<u>184,198</u>	<u>209,465</u>
Surplus/(deficit)	<u>12,666</u>	<u>(23,707)</u>

Wavertree Christian Fellowship
Balance Sheet
as at 31 March 2018

	Notes	2018 £	2017 £
Fixed assets			
Property, equipment & machinery	3	31,854	31,584
Current assets			
Income tax recoverable	8,441	29,448	
Sundry debtors	269	290	
Bank/building society balances	68,221	31,172	
Cash in hand	277	5	
	<u>77,208</u>	<u>60,915</u>	
Current liabilities			
Trade creditors	7,854	460	
Other liabilities and accruals	1,700	5,197	
	<u>9,554</u>	<u>5,657</u>	
Net current assets		67,654	55,258
Net assets		<u>99,508</u>	<u>86,842</u>
Reserve funds			
Balance at start of period		86,842	110,549
Net surplus/(deficit)		12,666	(23,707)
		<u>99,508</u>	<u>86,842</u>

Wavertree Christian Fellowship
Notes to the Accounts
for the year ended 31 March 2018

1 Accounting basis

The financial statements have been prepared in accordance with UK Generally Accepted Accounting Practice along with the requirements of the Statement of Recommended Practice (SORP 2005).

2 Income and Expenditure account analysis

	2018	2017
	£	£
2 Income		
Donations, gifts and fundraising	<u>24,623</u>	<u>28,111</u>
3 Other income		
Nursery fees and other income	38,987	36,173
Nursery grants	130,497	118,454
Rent	2,750	3,000
	<u>172,234</u>	<u>157,627</u>
4 Interest received		
Interest	<u>7</u>	<u>20</u>
5 Expenditure		
Purchases- Church	5,981	6,903
Purchases- Nursery	5,604	6,763
	<u>11,585</u>	<u>13,666</u>
Wages, salaries and other staff costs		
Wages and salaries	137,516	139,533
Pensions	921	-
Staff entertaining and gifts	649	1,957
Employer's NI	4,492	10,577
Staff Uniform	305	389
Staff training and welfare	1,492	80
	<u>145,375</u>	<u>152,536</u>
Car, van and travel expenses		
Travel and subsistence	<u>1,403</u>	<u>1,429</u>
Rent, rates, power and insurance costs		
Rent	2,750	3,000
Rates	401	1,493
Light and heat	5,283	5,051
Insurance	885	2,064
Cleaning	465	750
	<u>9,784</u>	<u>12,358</u>
Repairs and renewals of property and equipment		
Repairs and maintenance	<u>3,832</u>	<u>5,187</u>

Wavertree Christian Fellowship
Notes to the Accounts
for the year ended 31 March 2018

Telephone, fax, stationery and other office costs

Telephone and fax	733	477
Stationery and printing	728	137
Membership	-	24
Software	439	60
	<u>1,900</u>	<u>698</u>

Advertising and business entertainment costs

Advertising and PR	112	133
	<u>7</u>	<u>20</u>

Bank, credit card and other finance charges

Bank charges	<u>138</u>	<u>148</u>
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Accountancy, legal and other professional fees

Accountants fees	1,410	1,410
Other legal and professional	1,262	13,610
	<u>2,672</u>	<u>15,020</u>

Depreciation and loss/(profit) on sale

Depreciation	<u>599</u>	<u>869</u>
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Other business expenses

Donations	6,720	7,180
Sundry expenses	78	241
	<u>6,798</u>	<u>7,421</u>

Wavertree Christian Fellowship
Notes to the Accounts
for the year ended 31 March 2018

3 Plant, machinery and motor vehicles

	Land & Building £	Plant & Machinery £	Total £
Cost			
At 1 April 2017	30,000	13,457	43,457
Additions	-	869	869
At 31 March 2018	<u>30,000</u>	<u>14,326</u>	<u>44,326</u>
Depreciation			
At 1 April 2017	-	11,873	11,873
Charge for the year	-	599	599
At 31 March 2018	<u>-</u>	<u>12,472</u>	<u>12,472</u>
Net book value			
At 31 March 2018	<u>30,000</u>	<u>1,854</u>	<u>31,854</u>
At 31 March 2017	<u>30,000</u>	<u>1,584</u>	<u>31,584</u>