

**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**

**FINANCIAL STATEMENTS**

**31 January 2019**

**Registered Number : 04150016**  
**Registered Charity Number : 1087451**



**HAILWOOD & CO**  
**CHARTERED ACCOUNTANTS**  
\* **Moreton, Wirral**

**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**

**FINANCIAL STATEMENTS**

**for the year ended 31 January 2019**

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**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**

**for the year ended 31 January 2019**

Incorporated in England and Wales on 30 January 2001

Registered Number : 04150016

Registered Charity Number : 1087451

**DIRECTORS**

R N Fisher (Chairman)  
P A Epton  
Mrs E Epton  
N Weyman

**SECRETARY**

Mrs K E Fisher

**REGISTERED OFFICE**

Wirral Christian Centre  
Woodchurch Road  
Birkenhead  
Wirral  
Merseyside  
CH41 2UE

**ACCOUNTANTS**

Hailwood & Co  
Chartered Accountants  
Registered Auditors  
392-394 Hoylake Road  
Moreton  
Wirral  
CH46 6DF

**BANKERS**

National Westminster Bank Plc  
6 Grange Road West  
Charing Cross  
Birkenhead  
CH41 4DF

**SOLICITORS**

Lees & Partners  
44-45 Hamilton Square  
Birkenhead  
Wirral  
CH41 5AR

**WIRRAL CHRISTIAN CENTRE**  
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**for the year ended 31 January 2019**

**TRUSTEES' REPORT**

The Trustees present their report and the financial statements for the year ended 31 January 2019.

**Structure, Governance and Management.**

*Constitution and organisation*

The registered name of the charity is Wirral Christian Centre, charity number 1087451, company number 04150016.

All the Trustees who served during the year are listed on page 1 of the accounts.

The charity is an incorporated association and is governed by its memorandum and articles.

*Trustees*

There are currently four directors. None of the directors are paid. The directors make all decisions with regards to expenditure.

*Method of appointment*

New trustees are appointed by the existing trustees based on their ability to benefit the organisation with their skills and knowledge.

*Risk Management*

An on-going review of all risks related to the work of the charity are assessed and in co-operation with advisers addressed.

**Objectives and activities**

*Charitable objectives*

The objects of the charity as summarised from the memorandum and articles of the company are:

To advance the Christian Religion, to advance education, to relieve poverty and sickness and the distress arising there from, and to provide facilities for recreation and other leisure time activities for people who have need of such facilities by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances in the interests of improving the conditions of life for such people.

In planning our activities for this year and future years we keep in mind the Charity Commission's guidance on public benefit.

**Achievements and performance**

Although Wirral Christian Centre Limited continued to exist, there were no activities during the year.

**WIRRAL CHRISTIAN CENTRE**  
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**for the year ended 31 January 2019**

**TRUSTEES' REPORT (cont.)**

*Donations*

No donations were received or made during the year.

*Financial review*

There were no activities during the year.

*Related parties*

The related parties of the charity include the directors who served during the year, their names are shown on page 1 to the accounts. There were no related party transactions during the year. The directors P Epton and R Fisher are also directors of Wirral Christian Centre Trust Limited (see note 15).

*Reserves Policy*

Should substantial cash reserves ever build up in the future, these will be invested into a deposit account.

**Statement of Trustees responsibilities**


The Trustees (who are also the directors of Wirral Christian Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

In preparing those financial statements we are required to

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- state whether applicable UK Accounting Standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable company will continue in operation.

This report has been prepared in accordance with the Charities SORP (Statement of Recommended Practice) 2015 (FRS 102); and in accordance with the company regime of the Companies Act 2006.

  
 On behalf of the Board  
 R N Fisher  
 Director

10<sup>th</sup> September 2019

**Accountant's Report**  
**to the members of Wirral Christian Centre**  
**for the year ended 31 January 2019**

In accordance with the instructions of the Trustee's, we have prepared the accounts contained in the Summary Income and Expenditure Account, the Statement of Financial Activities, the Balance Sheet and related notes from your accounting records and information and explanations given to us.

*Hailwood & Co*

Hailwood & Co  
Chartered Accountants  
Moreton

*18<sup>th</sup> September* 2019  
Moreton, Wirral

**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 January 2019**

	2019 £	2018 £
Income	-	-
Gross income	-	-
Expenditure	-	-
Interest payable	-	-
Depreciation and impairment charges	-	-
Total expenditure	-	-
<b>Net (expenditure)/income</b>	-	-

The company's activities were discontinued on 31 January 2016 although the company remains open.

There are no recognised gains and losses in the year ended 31 January 2019, or the year ended 31 January 2018.

The summary income and expenditure account is derived from the statement of financial activities on page 6 which together with the notes to the accounts on pages 8 to 13, provides full information on the movement of funds during the year.

**WIRRAL CHRISTIAN CENTRE**  
(a company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including income and expenditure account)

for the year ended 31 January 2019

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	2019 £	2019 £	2019 £	2018 £
<b>Income and endowments from:</b>					
Donations	2	-	-	-	-
Other income	2	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Charitable activities	3	-	-	-	-
Other	4	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net expenditure/income</b>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Transfer between funds	13	-	-	-	-
<b>Reconciliation on funds:</b>					
Total funds brought forward		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	13	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Changes in resources applied for fixed assets for charity use</b>				<b>2019 £</b>	<b>2018 £</b>
Net movement in funds for the year				-	-
Resources used for net acquisitions of fixed assets for charity use				-	-
Net movement in funds available for future activities				<hr/>	<hr/>
				<hr/>	<hr/>



**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**  
**BALANCE SHEET AS AT 31 January 2019**

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	8		-	-	-
			-	-	-
<b>Current assets</b>					
Debtors	9	-	-	-	-
Cash at bank		-	-	-	-
		-	-	-	-
<b>Creditors:</b>					
Amounts falling due within one year	10	-	-	-	-
<b>Net current (liabilities)/assets</b>			-	-	-
			-	-	-
<b>Total assets less current liabilities</b>			-	-	-
<b>Creditors:</b>					
Amounts falling due after more than one year	11	-	-	-	-
<b>Net assets</b>			-	-	-
<b>Funds</b>					
Unrestricted general fund	13	-	-	-	-
Restricted funds	13	-	-	-	-
		-	-	-	-

These financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

For the year ended 31 January 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The notes on pages 8 to 13 form part of these financial statements.

The financial statements on pages 5 to 13 were approved by the board of directors on 10<sup>th</sup> September 2019 and signed on its behalf by:

Director

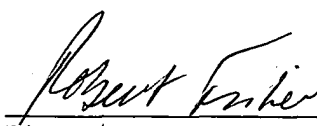
Print name:



DEPTON

Director

Print name:



ROBERT FISHER

Registered Number : 04150016

**WIRRAL CHRISTIAN CENTRE**  
(a company limited by guarantee)

**NOTES ON FINANCIAL STATEMENTS**

**31 January 2019**

**1 Accounting policies**

**Basis of accounting**

The financial statements have been prepared under the historical cost accounting rules in accordance with Accounting and Reporting by Charities: 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. No cash flow is required under FRS 102 (update by Bulletin 1) as the charity qualifies as a small charity.

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

A summary of the more important accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated. The charity adopted the policies required by FRS 102 and the Charities SORP (FRS 102) in the current and previous years. The date of transition to the new accounting standards is 1 February 2014. There have been no impact on figures previously reported.

**Income**

Income is recognised in the Statement of Financial Activities (SoFA) 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.

Donations, sundry income and room rental are recognised on a receivable basis.

Grant income is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income is either disclosed as restricted or unrestricted depending on whether there are various conditions attached to the spending.

Any restricted expenditure is allocated against the specific income, and unspent amounts are carried forward in restricted reserves.

Income and expenditure are included in the financial statements on an accruals basis.

**Fixed assets and depreciation**

Land and property and other assets are stated at cost less accumulated depreciation.

Depreciation of tangible fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Land	Nil
Buildings	Nil
Plant, fixtures and fittings, equipment	4 years straight line

Due to the long useful life of the buildings, any depreciation charge that would otherwise accrue is not considered material.

Expenditure on equipment and furniture which have an expected useful life of more than one year are capitalised. Any items which are considered to be replacements are charged to the income and expenditure account.

Any expenditure on leasehold improvements are also capitalised.

**Impairment**

An impairment review is carried out by the directors if events, or changes in circumstances, indicate that the carrying amount of the functional property may not be recoverable.

**1 Accounting policies (continued)**

The company has charitable status and is exempt from tax under Corporation Taxes Act 1988.

Liabilities are recognised upon receipt of goods or services.

The cost headings comprise expenditure directly attributable to the organisation's activities.

Where costs cannot be directly attributed they have been allocated to activities on a basis consistent with the use of the resources.

Restricted funds are those subject to specific restrictions imposed by donors and funders.

General funds comprise funds which represent accumulated surpluses and deficits in the Statement of Financial Activities after transfers to/from the restricted funds. The purposes and uses of all restricted funds are set out in note 13 to the accounts.

[illegible]

**WIRRAL CHRISTIAN CENTRE**  
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**NOTES ON FINANCIAL STATEMENTS**  
**31 January 2019**

<b>4 Other</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Impairment of owned assets	-	-
Insurance	-	-
Independent examination fees	-	-
Accountancy fees for year	-	-
Accountancy fees - under provision previous year	-	-
Interest (note 5)	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

<b>5 Interest payable</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Interest on loan	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**6 Salaries and wages**

There were no salaries or wages paid during either year.

The directors received no remuneration or expenses during either year.

**7 Operating Surplus**

Operating Surplus is stated after charging:

Administrative expenses including :-	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Impairment of owned assets	-	-
Independent examination fees	-	-
Accountancy services	-	-
Accountancy services - under provision previous year	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**WIRRAL CHRISTIAN CENTRE**  
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**NOTES ON FINANCIAL STATEMENTS**  
31 January 2019

<b>8 Tangible fixed assets</b>	<b>Freehold Land &amp; Buildings £</b>	<b>Equipment £</b>	<b>Improvement to Leasehold Properties £</b>	<b>Total £</b>
<b>Cost or valuation</b>				
1 February 2018	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
as at 31 January 2019	-	-	-	-
<b>Depreciation</b>				
1 February 2018	-	-	-	-
Released on disposal	-	-	-	-
Impairment	-	-	-	-
Charge for year	-	-	-	-
as at 31 January 2019	-	-	-	-
<b>Net book amount</b>				
31 January 2019	-	-	-	-
31 January 2018	-	-	-	-

<b>9 Debtors</b>	<b>2019 £</b>	<b>2018 £</b>
Prepayments and other debtors	-	-
	-	-
<b>10 Creditors: amounts falling due within one year</b>	<b>2019 £</b>	<b>2018 £</b>
Loan	-	-
Other creditors and accruals	-	-
	-	-
	-	-

**WIRRAL CHRISTIAN CENTRE**  
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**NOTES ON FINANCIAL STATEMENTS**  
**31 January 2019**

**11 Creditors: amounts falling due after more than one year**

Loan

**2019**  
**£**

**2018**  
**£**

-                      -

**2019**  
**£**

**2018**  
**£**

In one year or less

Between one and two years

Between two and five years

In five years or more

-                      -  
-                      -  
-                      -  
-                      -  
-                      -

**12 Called up share capital**

The charity is a company is limited by guarantee and does not have a share capital. The liability in respect of the guarantee as set out in the memorandum is limited to £1 per member of the company.

**13 Funds**

	Balance 1 February 2018 £	Incoming resources £	Outgoing resources £	Fund Transfers £	Balance at 31 January 2019 £
<b>Unrestricted funds</b>					
Income and expenditure	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

**13 Funds**

	Balance 1 February 2018 £	Incoming resources £	Outgoing resources £	Fund Transfers £	Balance at 31 January 2019 £
<b>Restricted funds</b>					
Restricted funds	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

**WIRRAL CHRISTIAN CENTRE**  
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**NOTES ON FINANCIAL STATEMENTS**  
**31 January 2019**

**14 Commitments**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Commitments at 1 February 2018	-	-
(Decrease)/increase in commitment	-	-
	<hr/>	<hr/>
Commitments at 31 January 2019	-	-
	<hr/>	<hr/>
Commitments due within one year	-	-
Commitments due more than one year	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

There were no known capital commitments at the end of the year.

**15 Related parties**

**Control**

The company is controlled by its directors whose names are shown on the information page on page 1.

The directors are also the trustees of the charity.

Two of the directors are also directors of Wirral Christian Centre Trust Limited (charity number : 700269)

Two of the directors are also directors of Birkenhead Corporation Limited (company number : 08756491)

**Transactions**

There were no related party transactions during the year.

**WIRRAL CHRISTIAN CENTRE**  
**(a company limited by guarantee)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**for the year ended 31 January 2019**

	2019 £	2018 £
<b>Operating income</b>		
Donations	-	-
Hire of premises	-	-
	<u>-</u>	<u>-</u>
<b>Charitable activities</b>		
Charitable activities	-	-
	<u>-</u>	<u>-</u>
<b>Other</b>		
Insurance	-	-
Independent examination fees	-	-
Accountancy fees for year	-	-
Accountancy fees - under provision previous year	-	-
Interest	-	-
Impairment of owned assets	-	-
	<u>-</u>	<u>-</u>
	-	-
<b>(Deficit)/surplus for the year</b>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>