

Charity number: **1051796**

# **CHRISTIAN LIFE FELLOWSHIP**

## **TRUSTEES' REPORT & UNAUDITED ACCOUNTS**

For the year ended  
**31<sup>st</sup> DECEMBER 2024**

**Christian Life Fellowship**  
**Contents**

	Pages
Trustees' Annual Report	2 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 to 25

Charity Name:	Christian Life Fellowship	
Charity Number:	1051796	
Church Name:	<b>PCF Church</b> (Poynton Christian Fellowship), Poynton, Cheshire	
Charity Web Site:	www.pcfpoynton.com	
Financial year commencing: Financial year ending:	1 <sup>st</sup> January 2024 31 <sup>st</sup> December 2024	
Address:	307 Park Lane Poynton, Stockport, Cheshire SK12 1RJ	
Charity Trustees:	Wayne Wilson (Chairman)      Simon Frank (Secretary) Andrew Allan (Treasurer)      Debbie Longden Richard Sheldon      Helen Jackson-Roberts Dr Maggie Clifford	
Church Council:	The Charity Trustees, Staff Ministers and Senior Leadership Team	
Property Holding Trustees:	Assemblies of God Property Trust	
Accountant:	Spencer Accounting Services 65 Arnfield Road, Withington Manchester M20 4AG	
Bankers:	Barclays Bank Kingdom Bank Hampshire Bank Green Pastures CBS Redwood Bank	
Solicitors:	Geldards LLP (formerly Robinsons), 3 Mundy, HEANOR, Derbyshire, DE7 7EB	

The Trustees present their annual report together with the financial statements for the twelve months ending 31st December 2024. The Trustees who served during the Year and up to the date of this report are set out on page 2.

The Charity carries out its activities under the banner of PCF Church (Poynton Christian Fellowship).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

PCF Church is an unincorporated Charitable Trust established by a deed dated 20 October 1993. A revised constitution, adopted on 12 April 2007, remains the current governing document.

### **The Church Council**

The Church Council is the senior decision-making body of PCF Church. It comprises Ministers, Senior Leaders, and Charity Trustees. An Annual General Meeting of church members is held to receive reports and accounts.

### **Leadership Team**

The church is led by Senior Pastor Wayne Wilson, together with his Associate Pastor and wife, Clare Wilson. They are supported by:

- Our team of Charity Trustees,
- Andrew Allan (Retired Minister – Treasurer),
- Josh Bull (Youth Pastor),
- Leoni Gould (Worship Pastor),
- and Senior Leadership Team.

### **Recruitment and Appointment of Trustees**

Trustees are appointed by the existing board in accordance with the Constitution. Consideration is given to church members who attend regularly, demonstrate spiritual maturity, bring relevant skills, and are committed to the '*Team*' ethos.

New Trustees serve a minimum one-year probationary period, allowing time to assess their suitability and contribution. The Senior Pastor annually reviews with each Trustee their continued service.

### **Connected Organisations**

While autonomous, PCF Church is part of the *Assemblies of God* (AoG) movement, which provides doctrinal oversight, leadership accreditation, and national affiliation.

We are also active members of Churches Together in Poynton and the Evangelical Alliance.

### **Risk Management**

Trustees actively assess the major risks facing the charity and implement procedures to mitigate them. Church policies are reviewed regularly to ensure alignment with current Charity Commission and Government guidance.

### **Donations Policy**

We aim to support trustworthy charitable organisations with similar values. We give preference to charities we know personally and who demonstrate effective use of funds with minimal administrative deductions.

### **OBJECTIVES AND ACTIVITIES OF THE CHARITY**

The objects of the Charity are set out in the 2007 Constitution, which adopted the Model Deed for local Assemblies of God Churches. It states that:

The objectives of the Church are for the benefit of the public:

- a) To advance the Christian faith in accordance with the Statement of Faith in such ways and in such parts of the UK or the world as the Church Council sees fit.
- b) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind through the provision of counselling and support in such parts of the UK or the world as the Church Council from time to time sees fit.
- c) To advance education in such ways and in such parts of the UK or the World as the Church Council from time to time may think fit.

Our core mission is to express a Pentecostal Christian faith that makes a meaningful difference in our community. We strive to **multiply** in all aspects of Christian faith as our people **connect** with one another, with the local community and with God, and as we **grow** in God, and **show** our faith in practical and spiritual ways.

Our premises serve both as a place of worship and as a welcoming community facility for Poynton and surrounding areas.

The Trustees are mindful of the Charity Commission's guidance on advancing religion for public benefit.

## **PUBLIC BENEFIT**

As a church, we conduct a wide range of activities in pursuance of our charitable aims. We feel these activities provide benefit both to those who worship with us and to the wider community.

### **AS A CHURCH, WE OFFER:**

#### **Bible Teaching and Exposition**

Bible teaching is a fundamental of the Christian faith and is especially important to us and forms one of the spiritual pillars of our church. Most of our services incorporate bible teaching in some form including teaching for the wider church, appropriate teaching for children and fun interactive bible studies for young adults.

#### **Worship and Prayer**

Worship and prayer form the second spiritual pillar of our church life. Vibrant, contemporary worship is a key part of all our Sunday services, incorporating music and prayer that engage people of all ages.

In addition to our Sunday gatherings, members of the congregation meet at various times and locations throughout the week to pray—both for the needs of our local community and for one another within the church family.

#### **Special Events**

We offer a wide range of services and events that are both spiritually enriching and meaningful to our congregation and wider community. These include our regular Sunday morning services, prayer gatherings, and dedicated music and worship nights.

No Christian calendar would be complete without our special services for Easter and Christmas—significant times of celebration, reflection, and outreach for our church family and community.

#### **Baptism and Baby Dedication**

These services are always well attended by family and friends, as we joyfully celebrate key moments in the spiritual journey of our church members. Baptism marks a public declaration of faith and obedience to biblical teaching, while baby dedications offer a meaningful opportunity for parents to seek God's blessing on their children and to commit to raising them with wisdom and faith.

#### **Weddings**

Weddings are a vital part of community life, and our church venue and facilities are well used for these joyful occasions. To support couples preparing for marriage, we offer marriage preparation courses designed to equip them with a strong foundation for a lifelong, Christ-centred relationship. These sessions provide practical tools and biblical insights to help couples thrive in their journey together.

### **Online Services**

All our main services are streamed online, providing a vital connection point for those unable to attend in person. Our online presence enables us to reach and engage with individuals who are isolated, unwell, vulnerable, or lonely—ensuring they remain part of the church family and can continue to grow in faith and community from wherever they are.

### **TO THE WIDER COMMUNITY, WE OFFER:**

#### **Funeral Services**

We support our community by providing full Christian funeral services, either at the church or other appropriate venues. These services are available to our members, their immediate families, and members of the wider community who are known to us.

#### **Pastoral Care**

Our Pastoral Team provides vital support to church members in times of need, offering home and hospital visits where appropriate. Connect Group Leaders play a key role in pastoral care, overseeing their small groups and encouraging members to care for one another—especially the sick, housebound, and isolated.

#### **Children**

Our regular Sunday children's ministry, *Lions* (ages 4–10), creates a fun, faith-filled environment for our younger generation. We also host a variety of family-focused services and events, such as birthday parties, Easter and Christmas celebrations, and our annual *Light Party*, which offers a positive alternative to Halloween.

For children under 4, our crèche facility also runs *Little Feet*—a warm, welcoming space for babies, toddlers, and their parents to connect and thrive.

#### **Young Adults**

We run a diverse programme of events for young people, including midweek gatherings, youth clubs, camps, Bible studies, and a dedicated youth conference. These initiatives aim to equip young adults with life principles rooted in faith. Increasingly, many of our young people are becoming active volunteers, serving both in the church and the wider community.

#### **Ladies Groups**

Our women's ministry supports connection and encouragement through both in-person and online gatherings. These include small group meetings, Zoom sessions, and informal meetups in local cafés. A key focus is reaching out to and supporting isolated women in our community.

#### **Men Gatherings**

Our men's groups also meet both online and in person, providing opportunities for friendship, faith-building, and community engagement. Activities include walks, breakfasts, and social meetups—such as watching sporting events together.

### **Building Facilities**

Our church facilities continue to serve the wider community, welcoming a range of groups and activities throughout the week. Health, dance, and fitness classes for all ages make regular use of our space, promoting wellbeing and social connection.

### **Training & Education**

We offer accessible courses for both our congregation and the public on important topics including Mental Health Awareness, First Aid, Safeguarding, Bereavement, and Food Hygiene. Many of these courses are now offered online, increasing accessibility and impact across the community.

## **INFLUENCING OUR COMMUNITIES FOR GOOD:**

### **Foodbanks**

Alongside directly helping individuals and families in need, we continue to partner with local food banks and trusted charities. Through practical and financial support, we help ensure families facing emergencies and food insecurity—especially children—receive timely assistance. Our ongoing partnerships have enabled us to extend consistent care to those most vulnerable in our local area.

### **Community Engagement**

We actively encourage our members to serve the wider community by participating in local projects and civic responsibilities, including roles in local councils. Many of our members support and volunteer with charities that provide vital services such as community transport, orphan care, child sponsorship in developing nations, and delivering groceries to isolated elderly neighbours. These acts of service reflect our core values and help foster a stronger, more compassionate community.

### **High School Support**

Our Youth Leaders work in collaboration with other local churches to support area high schools. This includes offering pastoral care to students facing challenges, running youth development courses, and contributing to curriculum areas such as the *Life and Beyond* programme. This engagement brings faith-based support and practical life guidance to the next generation.

### **Support for Older Adults**

We care deeply about our older generation. Through small groups, regular fellowship, and home visits, we provide social and spiritual support to seniors—especially those who are isolated. In times of loss, we also offer bereavement care packs and compassionate follow-up to help individuals navigate grief with dignity and hope.



## ACHIEVEMENT AND PERFORMANCE

The Trustees are delighted to report on many positive outcomes for **PCF church** during the period under review.

### WITHIN OUR LOCAL COMMUNITY:

#### Online Church Services

As part of our commitment to accessibility and inclusion, we continue to livestream all our main services. These broadcasts are especially valuable for those unable to attend in person due to health challenges, distance, or other personal circumstances.

In addition to our regular Sunday services, we also offer livestreaming for special events such as weddings and funerals. This enables extended family, friends, and those who are isolated or vulnerable to feel connected and supported, even from afar.

Our online presence remains a vital tool in fostering community, care, and spiritual engagement beyond the physical walls of the church.

#### Pastoral Care & Community Response Team

To ensure consistent care and meaningful connection within our church family, all members are part of Connect Groups, each led by a dedicated Connect Group Leader. These leaders are central to our pastoral care efforts—providing spiritual encouragement, coordinating practical help, and ensuring that those who are unwell, isolated, or facing challenges receive timely and appropriate support. This includes home and hospital visits, prayer ministry, and food deliveries.

Our Community Response Team works in close partnership with Connect Group Leaders to respond quickly and compassionately to any arising needs—expressing the love of Christ through tangible acts of service, kindness, and presence.

Of particular significance this year was the compassionate outreach extended to prisoners across the country. Regular prison visits, care packages, and handwritten letters have provided encouragement and a reminder of God's grace to those seeking to rebuild their lives.

#### Handforth Missional Church Plant

In May 2023, PCF Church expanded its mission by launching a missional church plant in the Handforth area—a community that includes pockets of significant deprivation where many families are facing hardship.

This year, we expanded our strategy for reaching the Handforth area through three core areas of ministry:

##### 1. Community Partnerships

We continue to collaborate with local churches and organisations to meet practical needs with compassion. A key partner in this mission is *Hope Central*, a trusted local charity that provides vital support services such as foodbanks, debt counselling, addiction recovery, and job-seeking assistance.

Our church congregations regularly collect food and essential supplies for *Hope Central*, and many of our members volunteer their time and skills to support its operations.

**2. Sunday Evening Gatherings**

We host informal gatherings on Sunday evenings in the heart of the Handforth community. These times of worship singing, and sharing stories create space for genuine relationship-building and spiritual connection with local residents.

**3. Summer Sports Academy**

During the summer holidays, we ran a Sports Academy which welcomed 50 young people from the local area. Through games, activities, food, and positive supervision, we provided a safe and enjoyable environment while establishing meaningful bridges into the community.

**Hockley Centre Facilities**

The Hockley Centre continues to serve as a vibrant hub for our community, with a wide variety of dance, exercise, and fitness-based small businesses making use of our facilities each week. On average, over 500 people pass through our doors weekly to participate in these activities.

**Poynton Arts Festival**

The Hockley Centre provided a venue at no cost to several local artists. By providing the venue, arranging the booking system, PA & lighting equipment, with a complimentary café, we were able to support these artists, and provide a loving and safe environment for the Arts Festival and local community.

**Youth Events**

Our youth team has remained active and committed to supporting young people in our community through a variety of initiatives. Partnering with other local churches, we hosted youth conferences, away weekends, and community outreach activities designed to build faith, friendship, and resilience in the lives of young people.

**Easter Family Fun Day**

During the Easter break, we hosted a vibrant Family Fun Day which drew record numbers from the community. Families enjoyed a wide range of activities including Easter egg hunts, games, stories, and delicious food. The event provided a joyful atmosphere and a wonderful opportunity to build new relationships and strengthen existing ones.

**Poynton Youth Outreach Week**

In partnership with the other local churches, Youth Leaders from three different churches partnered with *The Message School of Evangelism (MSE)* Students connecting with local young people on the streets over the summer holidays through detached youth work. There was volleyball, football & cricket, PLUS our “LET’S TALK TENT” where young people were able to explore faith and interact with trained youth workers.

### **Christmas Panto – ‘Scrooge-ish’**

PCF Church’s star-studded cast returned to the stage with another festive feast for the senses! ‘Scrooge-ish’ was a joyful, laughter-filled production brimming with music, drama, and fun for all ages.

Due to overwhelming demand, we ran two back-to-back performances—remarkably, over 50% of attendees came from the local community, making this not just a church event but a truly community-wide celebration. The panto continues to be a creative and engaging way to share the message of Christmas while bringing people together.

### **SIGNIFICANT DONATIONS - WITHIN OUR WIDER COMMUNITY:**

In addition to supporting our church members and their families when required, our policy is to form partnerships with other local and international organisations where we can make a difference.

As a church we supported both local communities and wider UK-based charities, partnering with them to help achieve their important goals.

- **Hope Central**

Our donations assist Hope Central, a trusted local charity providing vital services such as foodbanks, debt counselling, addiction recovery, and job-seeking support.

- **Just-Ice Poynton**

We support this local organisation in its mission to bring freedom to survivors of exploitation and to combat modern slavery and human trafficking.

- **Christian Concern**

A UK-based evangelical advocacy organisation dedicated to promoting and protecting Christian values in public life. Their mission is to bring the love, justice, truth, freedom, and hope of Jesus Christ to the heart of society.

### **SIGNIFICANT DONATIONS - OVERSEAS COMMUNITY:**

Our heart for mission extends beyond our local context. As part of our commitment to global compassion, we partner with trusted organisations where our giving can make a tangible difference. Our support spans humanitarian relief, spiritual outreach, and care for vulnerable communities.

We have supported *AoG Missions*, where missionaries serve in challenging and dangerous areas, providing love and practical and spiritual help to families in desperate need.

We also contribute to international ministries that impact the world through biblical training and guidance, such as Dr John Andrew’s ministry and *GenZeal* under the leadership of Josh Green.

### **FINANCIAL**

Our regular monthly income has remained stable and consistent throughout the review period. We are deeply thankful for the faithfulness, reliability, and generous financial support of our members.

The Trustees extend their sincere gratitude to the Treasury Team for their dedicated and above-and-beyond efforts in supporting the Church Charity, with special thanks to the late Pauline Hague, Mike Hughes, and Andrew Allan (Charity Treasurer).

### **FUTURE PLANS**

The Church Charity seeks to continue to develop our work in the life of our church and the wider community, and to that end, we are looking at the structures and staffing needed to achieve this. Looking to the future, we need to provide facilities for the new church plant in Handforth and its associated community projects.

We continue to expand our reach and impact lives for the good, as we pursue our charitable objectives.

### **FINANCIAL REVIEW**

#### **Funding sources & donations**

The vast bulk of our income continues to be the "giving" by our members for which we are grateful. We also have some hire income from the Hockley Centre, and the rental income from the flats at 311 Park Lane.

#### **Reserves Policy**

As stated in our Accounts, any surplus we make goes to help us to build and maintain a sensible level of reserves, as per the Charity Commission guidelines for the "prudent charity". Thereafter funds are being held for planned expenditure, church multiplication and ongoing essential maintenance with the possibility of new premises at some stage.

Our current building has served us well, but the main building is now over 170 years old, so we seek to maintain a balance between keeping our premises in good order while looking also to the future.

#### **Investments**

Our four-part investment strategy continues to be:

- 1) Immediate Access funds - in the current account.
- 2) Short Term funds - in a 35 Day access account (for projects etc)
- 3) Medium Term funds – in a reserve account with 90-day access
- 4) Long Term funds – in an investment account with a one-year access

## 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 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have assessed the charity's ability to continue as a going concern and are satisfied that there are no material uncertainties that would cast doubt on the charity's ability to continue operating for at least the next twelve months from the date of these accounts. The accounts are prepared on the assumption that the charity will continue in operation.

Signed on behalf of the charity's trustees .....<sup>15</sup>...../<sup>07</sup>...../ 2025

S. Frank

.....  
**S Frank** (Secretary)

**Christian Life Fellowship**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of Christian Life Fellowship**

I report to the trustees on my examination of the financial statements of Christian Life Fellowship for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of MAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Michael Spencer MAAT  
Spencer Accounting Services  
65 Arnfield Road  
Withington  
Manchester  
M20 4AG

7 July 2025

**Christian Life Fellowship**  
**Statement of Financial Activities**  
**for the year ended 31 December 2024**

		<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	3	303,062	2,343	305,404	248,697
Charitable activities	4	-	-	-	1,989
Other trading activities	5	26,181	-	26,181	-
Investments	6	27,966	-	27,966	48,015
Other	7	383	-	383	450
<b>Total</b>		<b>357,592</b>	<b>2,343</b>	<b>359,934</b>	<b>299,151</b>
<b>Expenditure on:</b>					
Raising funds	8	5,071	-	5,071	11,740
Charitable activities	9	281,916	2,393	284,308	290,090
Other	10	6,867	-	6,867	7,964
<b>Total</b>		<b>293,854</b>	<b>2,393</b>	<b>296,246</b>	<b>309,794</b>
Net gains on investments		131,727	-	131,727	-
<b>Net income/(expenditure)</b>	<b>11</b>	<b>195,465</b>	<b>(50)</b>	<b>195,415</b>	<b>(10,643)</b>
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) before other gains/(losses)</b>		<b>195,465</b>	<b>(50)</b>	<b>195,415</b>	<b>(10,643)</b>
<b>Other gains and losses</b>					
Gains on revaluation of fixed assets		81,443	-	81,443	-
<b>Net movement in funds</b>		<b>276,908</b>	<b>(50)</b>	<b>276,858</b>	<b>(10,643)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,315,277	50	1,315,327	1,325,970
<b>Total funds carried forward</b>		<b>1,592,185</b>	<b>-</b>	<b>1,592,185</b>	<b>1,315,327</b>

**Christian Life Fellowship****Balance Sheet****at 31 December 2024****Charity No. 1051796**

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	14	749,370	669,798
Investments	15	410,000	278,273
		<u>1,159,370</u>	<u>948,071</u>
<b>Current assets</b>			
Debtors	16	2,612	1,924
Cash at bank and in hand		434,113	371,580
		<u>436,725</u>	<u>373,504</u>
<b>Creditors: Amount falling due within one year</b>	17	(3,912)	(6,248)
<b>Net current assets</b>		<u>432,813</u>	<u>367,256</u>
<b>Total assets less current liabilities</b>		<u>1,592,183</u>	<u>1,315,327</u>
<b>Net assets excluding pension asset or liability</b>		<u>1,592,183</u>	<u>1,315,327</u>
<b>Total net assets</b>		<u><u>1,592,183</u></u>	<u><u>1,315,327</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	18		
Restricted income funds		-	50
		<u>-</u>	<u>50</u>
<b>Unrestricted funds</b>	18		
General funds		1,375,478	1,180,013
		<u>1,375,478</u>	<u>1,180,013</u>
<b>Reserves</b>	18		
Revaluation reserve		216,707	135,264
		<u>216,707</u>	<u>135,264</u>
<b>Total funds</b>		<u><u>1,592,183</u></u>	<u><u>1,315,327</u></u>

Approved by the trustees on 30 June 2025

And signed on their behalf by:

W.L. Wilson

Trustee

7 July 2025





**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

	2% Straight line over 50
Freehold property	years (unless revalued in the year)
Equipment	30% Reducing balance
Fixtures & fittings	20% Reducing balance

The Hockley Centre (307-309 Park Lane, Poynton) was revalued on 20th August 2024 by Impey & Company Limited.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other 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 and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

**2 Statement of Financial Activities - prior year**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Donations and legacies	248,647	50	248,697
Charitable activities	1,989	-	1,989
Investments	48,015	-	48,015
Other	450	-	450
<b>Total</b>	<b>299,101</b>	<b>50</b>	<b>299,151</b>
<b>Expenditure on:</b>			
Raising funds	11,740	-	11,740
Charitable activities	289,850	240	290,090
Other	7,964	-	7,964
<b>Total</b>	<b>309,554</b>	<b>240</b>	<b>309,794</b>
<b>Net income</b>	<b>(10,453)</b>	<b>(190)</b>	<b>(10,643)</b>
<b>Net income before other gains/(losses)</b>	<b>(10,453)</b>	<b>(190)</b>	<b>(10,643)</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>(10,453)</b>	<b>(190)</b>	<b>(10,643)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	1,325,730	240	1,325,970
<b>Total funds carried forward</b>	<b>1,315,277</b>	<b>50</b>	<b>1,315,327</b>

**3 Income from donations and legacies**

Unrestricted	Restricted	Total 2024	Total 2023
£	£	£	£
303,062	2,343	305,404	248,697
303,062	2,343	305,404	248,697

**4 Income from charitable activities**

Total 2024	Total 2023
£	£
-	1,989
-	1,989

**5 Income from other trading activities**

	<b>Unrestricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Hall Hire	26,181	26,181	-
	<u>26,181</u>	<u>26,181</u>	<u>-</u>

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
UK Investment Properties	16,240	16,240	13,885
Bank Interest Receivable	11,726	11,726	9,270
Hall Hire	-	-	24,860
	<u>27,966</u>	<u>27,966</u>	<u>48,015</u>

**7 Other income**

	<b>Unrestricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	383	383	450
	<u>383</u>	<u>383</u>	<u>450</u>

**8 Expenditure on raising funds**

	<b>Unrestricted</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<i>Costs of generating voluntary income</i>	-	-	4,077
<i>Investment management costs</i>			
UK Investment Properties	5,071	5,071	7,663
	<u>5,071</u>	<u>5,071</u>	<u>11,740</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	280,206	2,393	282,598	288,465
<i>Governance costs</i>				
	1,710	-	1,710	1,625
	<u>281,916</u>	<u>2,393</u>	<u>284,308</u>	<u>290,090</u>

10 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Office Expenses	6,867	6,867	7,964
	<u>6,867</u>	<u>6,867</u>	<u>7,964</u>

11 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Independent Examiner's fee	1,260	1,200
Other fees paid to the auditor or independent examiner	450	-

12 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
A.D. Allan	-	11,561	-
W.L. Wilson	52,080	2,981	-

One or more of the trustees has been paid expenses in the current or prior periods.

	2024 Number	2023 Number
Number of trustees paid expenses	1	-
The nature of the reimbursed expenses	A.D. Allan was paid for consultancy services to the church (including pastoral support and general management)	
	£	£
Total expenses reimbursed to trustees	4,970	-

13 Staff costs

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

2024	2023
Number	Number
5	8
5	8

The church runs an autoenrolment pension scheme with NEST for current employees and pays into a private pension for two employees.

14 Tangible fixed assets

	Land and buildings	Equipment	Fixtures & fittings	Total
	£	£	£	£
<b>Cost or revaluation</b>				
At 1 January 2024	715,523	22,599	83,123	821,245
Additions	-	5,575	-	5,575
Revaluation	9,477	-	-	9,477
At 31 December 2024	725,000	28,174	83,123	836,297
<b>Depreciation and impairment</b>				
At 1 January 2024	71,967	17,361	62,121	151,449
Depreciation charge for the year	-	3,244	4,201	7,445
Revaluation	(71,967)	-	-	(71,967)
At 31 December 2024	-	20,605	66,322	86,927
<b>Net book values</b>				
At 31 December 2024	725,000	7,569	16,801	749,370
At 31 December 2023	643,556	5,238	21,002	669,796

15 Investments

	Freehold Investment Property £	Total £
<b>Cost or revaluation</b>		
At 1 January 2024	278,273	278,273
Revaluation	131,727	131,727
At 31 December 2024	<u>410,000</u>	<u>410,000</u>
<b>Net book values</b>		
At 31 December 2024	<u>410,000</u>	<u>410,000</u>
At 31 December 2023	<u>278,273</u>	<u>278,273</u>

**Freehold Investment Property**

The freehold investment property was acquired on 31 March 2006. The property was revalued on 23 May 2024 by Jigsaw Surveyors Limited.

16 Debtors

	2024 £	2023 £
Prepayments and accrued income	2,612	1,924
	<u>2,612</u>	<u>1,924</u>

17 Creditors:

amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	434	1,680
Trade creditors	-	452
Accruals	3,478	4,116
	<u>3,912</u>	<u>6,248</u>



18 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 December 2024 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Mission	-	100	(100)	-
Church Plant	-	1,121	(1,121)	-
Special Events	-	1,122	(1,122)	-
Youth Work	50	-	(50)	-
<i>Total</i>	<u>50</u>	<u>2,343</u>	<u>(2,393)</u>	<u>-</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	1,180,013	489,319	(293,854)	1,375,478
<b>Revaluation Reserves:</b>				
Revaluation fund	135,264	81,443		216,707
<i>Total revaluation reserves</i>	<u>135,264</u>	<u>81,443</u>		<u>216,707</u>
<b>Total funds</b>	<u>1,315,327</u>	<u>573,104</u>	<u>(296,246)</u>	<u>1,592,185</u>

Purposes and restrictions in relation to the funds:

Revaluation reserves                      Represent the amount by which investments exceed their historical cost.

Restricted funds:

Mission                                      Ministries, missionaries or mission generally.

Church Plant

Special Events

Youth Work                                  Limitless Christian youth camp.

19 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	749,370	749,370
Investments	410,000	410,000
Net current assets	432,813	432,813
	<u>1,592,183</u>	<u>1,592,183</u>

## 20 Reconciliation of net debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash and cash equivalents	371,580	62,533	434,113
	<u>371,580</u>	<u>62,533</u>	<u>434,113</u>
Net debt	<u>371,580</u>	<u>62,533</u>	<u>434,113</u>

## 21 Related party disclosures

	2024 £	2023 £
<b>Transactions with related parties</b>		
<i>Name of related party</i>	Clare Wilson	
<i>Description of relationship between the parties</i>	Spouse of trustee	
<i>Description of transaction and general amounts involved</i>	Salary	
<i>Amount due from/(to) the related party</i>	24,385	23,418
<i>Name of related party</i>	Catriona Allan	
<i>Description of relationship between the parties</i>	Spouse of trustee	
<i>Description of transaction and general amounts involved</i>	Pension Payments	
<i>Amount due from/(to) the related party</i>	7,037	6,770