

**JIREH COMMUNITY PROJECT TRUST  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

## Jireh Community Project Trust Contents

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# **Jireh Community Project Trust**

## **Trustees' Report For The Year Ended 31 March 2024**

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The trustees present their report and the financial statements for the year ended 31 March 2024.

### **Objectives and Activities**

#### **Aims and Objectives**

Jireh Community Project Trust ("The Trust") was established by Trust Deeds dated 16th July 1964 and 2nd July 1966 to own the land and buildings at Teehey Gardens, Bebington, which were conveyed "without payment". At that time the charity was known as Jireh Chapel Trust. A series of Supplemental Deeds reflect the changes in Trustees over the years since the original Deeds.

The objects of the deeds are being observed by the application of a strategy which is empowered by our vision as a church, which is: -

#### **'to love God and to love our neighbour**

Loving God is expressed in worship, prayer, fellowship and Bible study and is worked out in loving our neighbour.

Love involves compassion leading to community action; providing for the general wellbeing of people and communities, including pastoral care and practical help. Neighbour includes anyone within the geographical area of the charity's activities, with a particular focus on those in most need.

#### **Public Benefit**

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

### **Achievements and Performance**

#### **Main Achievements**

The year began with our annual 'Jireh Weekend Away' which saw over 50 people of all ages travel to Tyn-y-Nant, a beautiful site on the Llyn Peninsula. The weekend was a fantastic time of relationship building, with people from all the different groups at Jireh coming together and enjoying each others company. It has really helped to develop a sense of community that we try and foster through everything we do at Jireh. This year has also been one of many celebrations including the King's Coronation, fireworks, pancakes, Macmillan, Harvest, Christmas and Easter. We have hosted events for each of these celebrations, bringing the community together to enjoy the festivities, this has all been a great success. A part of lots of these celebrations has been fundraising for our chosen charities, Macmillan and Wirral Food Bank. We have been able to donate both financial and practical gifts to both of these charities thanks to the generosity of the Jireh Community. Following on from the success of our Macmillan coffee afternoons over the years, we have decided to run a regular coffee afternoon. This has begun on a Monday afternoon and is a fantastic time of conversation, laughs and lots of lovely cake.

Another new addition to Jireh is our book exchange. With the closure of the local library we felt it important to provide a facility for everyone to be able to access books for free. The book exchange sits in the foyer and is there for anyone who comes into the building. We The report of the Trustees for the year ended 31 March 2024 have books for people of all ages and have received a fantastic amount of donated books to keep us going.

We now have three toddler groups, two youth groups, an after school club, lunch club and a coffee afternoon and cafe church running on a weekly basis.

These are just some of the highlights of an amazing year which has seen growth and development in nearly every area. All in all, once again, Jireh Community Project is delivering holistic needs for the whole community. We are grateful for all the support and encouragement we receive.

### **Financial Review**

#### **Reserves Policy**

Year on year the Trustees plan to utilise available income, subject to making adequate reserves for known and future potential liabilities and commitments. Annual surpluses or deficits are credited or charged to the Unrestricted Fund or Restricted Fund in accordance with the charity's policy. In accordance with the policy of the Trustees, at least one tenth of income generated from church activities has been set aside in an Unrestricted Fund (the Support Fund) for the support of missionaries, mission organisations, community activities, emergency situations and those with particular need of financial assistance.

Availability and adequacy of assets of the funds.

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

### **Reference and Administrative Details**

#### **Trustees**

Malcolm Wright  
Steven Taylor-Smith

**Jireh Community Project Trust  
Trustees' Report (continued)  
For The Year Ended 31 March 2024**

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Sheila Clarke MBE  
Kirsty Johnson  
Amanda Taylor (appointed 01/07/2024)

**Charity Number**

1056291

**Principal Address**

13 Village Road  
Bebington  
Wirral  
Merseyside  
CH63 8PP

**Independent Examiner**

Matthew Brown  
Adding Value Consultancy Ltd  
Studio 21, Bluecoat Chambers  
School Lane  
Liverpool  
L1 3BX

**Jireh Community Project Trust  
Trustees' Report (continued)  
For The Year Ended 31 March 2024**

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**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial 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 of the charity for that period. 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Malcolm Wright

Trustee

30th January 2026

**Jireh Community Project Trust**  
**Independent Examiner's Report to the Trustees of Jireh Community Project Trust**  
**For The Year Ended 31 March 2024**

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I report to the trustees on my examination of the accounts of Jireh Community Project Trust (the Trust) for the year ended 31 March 2024.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent Examiner's Statement**

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Matthew Brown  
30th January 2026  
Studio 21, Bluecoat Chambers  
School Lane  
Liverpool  
L1 3BX

**Jireh Community Project Trust**  
**Statement of Financial Activities**  
**For The Year Ended 31 March 2024**

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	52,486	-	52,486	40,850
Charitable activities:					
Charitable activity		13,041	-	13,041	8,243
		65,527	-	65,527	49,093
<b>EXPENDITURE ON:</b>					
Charitable activities:	5				
Charitable activity		(47,784)	(19,255)	(67,039)	(72,684)
<b>NET EXPENDITURE</b>		17,743	(19,255)	(1,512)	(23,591)
Transfers between funds	15	(11,701)	11,701	-	-
<b>NET MOVEMENT IN FUNDS</b>		6,042	(7,554)	(1,512)	(23,591)
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		26,033	284,903	310,936	334,527
<b>TOTAL FUNDS CARRIED FORWARD</b>	15	32,075	277,349	309,424	310,936

The notes on pages 8 to 12 form part of these financial statements.

**Jireh Community Project Trust**  
**Comparative Statement of Financial Activities**  
**For The Year Ended 31 March 2024**

		<b>2023</b>		
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	40,850	-	40,850
Charitable activities:				
Charitable activity		8,243	-	8,243
		<u>49,093</u>	<u>-</u>	<u>49,093</u>
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>5</b>			
Charitable activity		(53,565)	(19,119)	(72,684)
<b>NET EXPENDITURE</b>		<u>(4,472)</u>	<u>(19,119)</u>	<u>(23,591)</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(4,472)</u>	<u>(19,119)</u>	<u>(23,591)</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		30,505	304,022	334,527
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15</b>	<u><u>26,033</u></u>	<u><u>284,903</u></u>	<u><u>310,936</u></u>

The notes on pages 8 to 12 form part of these financial statements.



**Jireh Community Project Trust**  
**Statement of Financial Position**  
**As At 31 March 2024**

				2024	2023
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	10	-	277,349	277,349	296,604
		-	277,349	277,349	296,604
<b>CURRENT ASSETS</b>					
Debtors	11	7,180	-	7,180	11,613
Cash at bank and in hand		33,859	-	33,859	12,251
		41,039	-	41,039	23,864
<b>Creditors: Amounts Falling Due Within One Year</b>	12	(8,964)	-	(8,964)	(5,751)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		32,075	-	32,075	18,113
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,075	277,349	309,424	314,717
<b>Creditors: Amounts Falling Due After More Than One Year</b>	13	-	-	-	(3,781)
<b>NET ASSETS</b>		32,075	277,349	309,424	310,936
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				277,349	284,903
Unrestricted Funds				32,075	26,033
<b>TOTAL FUNDS</b>	15			309,424	310,936

On behalf of the board

Malcolm Wright

Trustee

30th January 2026

The notes on pages 8 to 12 form part of these financial statements.

**Jireh Community Project Trust  
Notes to the Financial Statements  
For The Year Ended 31 March 2024**

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**1. General Information**

Jireh Community Project Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1056291. The principal address is 13 Village Road, Bebington, Wirral, Merseyside, CH63 8PP.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Going Concern Disclosure**

The trustees have identified material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern, however, the going concern basis remains appropriate.

**2.3. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2.4. Incoming Resources**

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.

**2.5. Donated Goods and Services**

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 period of receipt.

**2.6. Resources Expended**

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**2.7. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	4%
Plant & Machinery	10%

**2.8. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**3. Income from Donations and Legacies**

**Jireh Community Project Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	36,939	17,392
Gift aid	15,547	23,458
	<u>52,486</u>	<u>40,850</u>

**4. Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets - owned	<u>19,255</u>	<u>19,400</u>

**5. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activity	<u>35,754</u>	<u>31,285</u>	<u>67,039</u>

	<b>Activities undertaken directly</b>	<b>Support costs (see note 6)</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activity	<u>36,780</u>	<u>35,904</u>	<u>72,684</u>

**6. Support Costs**

	<b>2024 Charitable activity</b>
	<b>£</b>
Premises expenses	10,075
General administration	1,230
Depreciation	19,255
Governance costs	725
	<u>31,285</u>

**Jireh Community Project Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

	<b>2023</b>
	<b>Charitable activity</b>
	<b>£</b>
Premises expenses	11,419
General administration	4,360
Depreciation	19,400
Governance costs	725
	<u>35,904</u>

**7. Independent Examiner's Remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	<u>725</u>	<u>725</u>

**8. Staff Costs**

Staff costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>25,450</u>	<u>23,690</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

**9. Average Number of Employees**

Average number of employees during the year was: 1 (2023: 1)

**10. Tangible Assets**

	<b>Land &amp; Property</b>		
	<b>Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2023	423,580	55,870	479,450
As at 31 March 2024	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
<b>Depreciation</b>			
As at 1 April 2023	151,250	31,596	182,846
Provided during the period	15,125	4,130	19,255
As at 31 March 2024	<u>166,375</u>	<u>35,726</u>	<u>202,101</u>
<b>Net Book Value</b>			
As at 31 March 2024	<u>257,205</u>	<u>20,144</u>	<u>277,349</u>
As at 1 April 2023	<u>272,330</u>	<u>24,274</u>	<u>296,604</u>

**Jireh Community Project Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

**11. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	7,180	11,613

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other loans	3,848	4,808
Other creditors	46	-
Taxation and social security	4,345	943
Accruals and deferred income	725	-
	<u>8,964</u>	<u>5,751</u>

**13. Creditors: Amounts Falling Due After More Than One Year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other loans	-	3,781

**14. Loans**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Other loans	<u>3,848</u>	<u>4,808</u>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due between one and five years:		
Other loans	<u>-</u>	<u>3,781</u>

**15. Movement in Funds**

	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General:					
General unrestricted fund	26,033	65,527	(47,784)	(11,701)	32,075
<b>Restricted funds</b>					
Fixed asset fund	284,903	-	(19,255)	11,701	277,349
<b>Total funds</b>	<u>310,936</u>	<u>65,527</u>	<u>(67,039)</u>	<u>-</u>	<u>309,424</u>

**Jireh Community Project Trust**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2024**

	As at 1 April 2022	Income	Expenditure	As at 31 March 2023
	£	£	£	£
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	30,505	49,093	(53,565)	26,033
<b>Restricted funds</b>				
Fixed asset fund	304,022	-	(19,119)	284,903
<b>Total funds</b>	<u>334,527</u>	<u>49,093</u>	<u>(72,684)</u>	<u>310,936</u>

**General fund - Unrestricted funds** that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

**Restricted funds** – Grants and donations received for the various building projects and associated building expenditure. This year includes grants received to cover employment expenditure under Job Retention Scheme.

**16. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2024	2023
	£	£
Other Expenses	<u>2,802</u>	<u>-</u>

Number of trustees reimbursed for expenses during the year was 1 (2023: 0)

Catering throughout the year was reimbursed to one of the Trustee's who paid for this personally.

**17. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

**Jireh Community Project Trust**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	26,928	13,892
Donations from organisations	10,011	3,500
Gift aid	15,547	23,458
	<u>52,486</u>	<u>40,850</u>
<b>Charitable Activities:</b>		
<b>Charitable activity</b>		
Rental income	13,041	8,243
	<u>13,041</u>	<u>8,243</u>
	65,527	49,093
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Charitable activity</b>		
Purchases	(7,586)	(4,747)
Wages and salaries	(25,450)	(23,690)
Repairs, renewals and maintenance	(799)	(1,770)
Insurance	(1,692)	(1,534)
Printing, postage and stationery	-	(4,760)
Bank interest payable	(227)	(279)
Rent	(10,075)	(11,419)
Accountancy fees	-	(2,775)
Charitable donations	(1,230)	(1,585)
Depreciation	(19,255)	(19,400)
Independent examiner's fees	(725)	(725)
	<u>(67,039)</u>	<u>(72,684)</u>
	(67,039)	(72,684)
<b>NET EXPENDITURE</b>	<u>(1,512)</u>	<u>(23,591)</u>