

**JIREH COMMUNITY PROJECT TRUST
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Jireh Community Project Trust Contents

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Jireh Community Project Trust

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

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 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.

Our book exchange continues to develop with increased involvement by many users. 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 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.

**Jireh Community Project Trust
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Reference and Administrative Details

Trustees

Malcolm Wright
Steven Taylor-Smith
Sheila Clarke MBE
Kirsty Johnson
Amanda Taylor (appointed 01/07/2024)

Charity Number

1056291

Principal Address

Jireh Business Hub
Teehey Gardens
Wirral
Merseyside
CH63 2JH

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 2025**

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
17th February 2026

Jireh Community Project Trust
Independent Examiner's Report to the Trustees of Jireh Community Project Trust
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Jireh Community Project Trust (the Trust) for the year ended 31 March 2025.

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
17th February 2026
Studio 21, Bluecoat Chambers
School Lane
Liverpool
L1 3BX

**Jireh Community Project Trust
Statement of Financial Activities
For The Year Ended 31 March 2025**

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	36,201	-	36,201	52,486
Charitable activities:					
Charitable activity		16,724	-	16,724	13,041
		52,925	-	52,925	65,527
EXPENDITURE ON:					
Charitable activities:	5				
Charitable activity		(48,674)	(19,233)	(67,907)	(67,039)
NET EXPENDITURE		4,251	(19,233)	(14,982)	(1,512)
NET MOVEMENT IN FUNDS		4,251	(19,233)	(14,982)	(1,512)
RECONCILIATION OF FUNDS:					
Total funds brought forward		32,075	277,349	309,424	310,936
TOTAL FUNDS CARRIED FORWARD	13	36,326	258,116	294,442	309,424

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 2025

		2024		
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	52,486	-	52,486
Charitable activities:				
Charitable activity		13,041	-	13,041
		<u>65,527</u>	<u>-</u>	<u>65,527</u>
EXPENDITURE ON:				
Charitable activities:	5			
Charitable activity		(47,784)	(19,255)	(67,039)
NET EXPENDITURE		<u>17,743</u>	<u>(19,255)</u>	<u>(1,512)</u>
Transfers between funds	13	(11,701)	11,701	-
NET MOVEMENT IN FUNDS		<u>6,042</u>	<u>(7,554)</u>	<u>(1,512)</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		26,033	284,903	310,936
TOTAL FUNDS CARRIED FORWARD	13	<u><u>32,075</u></u>	<u><u>277,349</u></u>	<u><u>309,424</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 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	10	-	258,116	258,116	277,349
		-	258,116	258,116	277,349
CURRENT ASSETS					
Debtors	11	13,404	-	13,404	7,180
Cash at bank and in hand		29,294	-	29,294	33,859
		42,698	-	42,698	41,039
Creditors: Amounts Falling Due Within One Year	12	(6,372)	-	(6,372)	(8,964)
NET CURRENT ASSETS (LIABILITIES)		36,326	-	36,326	32,075
TOTAL ASSETS LESS CURRENT LIABILITIES		36,326	258,116	294,442	309,424
NET ASSETS		36,326	258,116	294,442	309,424
FUNDS OF THE CHARITY					
Restricted Funds				258,116	277,349
Unrestricted Funds				36,326	32,075
TOTAL FUNDS	13			294,442	309,424

On behalf of the board

Malcolm Wright

Trustee

17th February 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 2025**

1. General Information

Jireh Community Project Trust is an unincorporated charity registered with the Charity Commission, registered charity number 1056291. The principal address is Jireh Business Hub, Teehey Gardens, Wirral, Merseyside, CH63 2JH.

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.

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

3. Income from Donations and Legacies

	2025	2024
	Unrestricted	Unrestricted
	funds	funds
	£	£
Donations and gifts	29,977	36,939
Gift aid	6,224	15,547
	<u>36,201</u>	<u>52,486</u>

4. Net Income/(Expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	<u>19,233</u>	<u>19,255</u>

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025
	£	£	Total
	£	£	£
Charitable activity	35,431	32,476	<u>67,907</u>

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

6. Support Costs

	2025
	Charitable activity
	£
Premises expenses	9,916
General administration	2,602
Depreciation	19,233
Governance costs	725
	<u>32,476</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

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

7. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>725</u>	<u>725</u>

8. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	<u>25,609</u>	<u>25,450</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 (2024: 1)

10. Tangible Assets

	Land & Property	Plant & Machinery	Total
	Freehold		
	£	£	£
Cost			
As at 1 April 2024	423,580	55,870	479,450
As at 31 March 2025	<u>423,580</u>	<u>55,870</u>	<u>479,450</u>
Depreciation			
As at 1 April 2024	166,375	35,726	202,101
Provided during the period	15,123	4,110	19,233
As at 31 March 2025	<u>181,498</u>	<u>39,836</u>	<u>221,334</u>
Net Book Value			
As at 31 March 2025	<u>242,082</u>	<u>16,034</u>	<u>258,116</u>
As at 1 April 2024	<u>257,205</u>	<u>20,144</u>	<u>277,349</u>

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	13,404	7,180

12. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other loans	-	3,848
Other creditors	50	46
Taxation and social security	4,872	4,345
Accruals and deferred income	1,450	725
	<u>6,372</u>	<u>8,964</u>

13. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,075	52,925	(48,674)	36,326
Restricted funds				
Fixed asset fund	277,349	-	(19,233)	258,116
Total funds	<u>309,424</u>	<u>52,925</u>	<u>(67,907)</u>	<u>294,442</u>

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

Jireh Community Project Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

14. Transactions with Trustees

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Kirsty Johnson	Other legal authority	25,609	25,609
		<hr/>	<hr/>

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration	2024 Total
		£	£
Kirsty Johnson	Other legal authority	25,450	25,450
		<hr/>	<hr/>

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

	2025	2024
	£	£
Other Expenses	2,235	2,802
	<hr/>	<hr/>

Number of trustees reimbursed for expenses during the year was 1 (2024: 1)

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

15. 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 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	27,892	26,928
Donations from organisations	2,085	10,011
Gift aid	6,224	15,547
	<u>36,201</u>	<u>52,486</u>
Charitable Activities:		
Charitable activity		
Rental income	16,724	13,041
	<u>16,724</u>	<u>13,041</u>
	52,925	65,527
EXPENDITURE ON:		
Charitable Activities:		
Charitable activity		
Purchases	(8,048)	(7,586)
Trustees' salaries	(25,609)	(25,450)
Repairs, renewals and maintenance	-	(799)
Insurance	(1,774)	(1,692)
Bank interest payable	-	(227)
Rent	(9,916)	(10,075)
Repairs, renewals and maintenance	(1,272)	-
Charitable donations	(1,330)	(1,230)
Depreciation	(19,233)	(19,255)
Independent examiner's fees	(725)	(725)
	<u>(67,907)</u>	<u>(67,039)</u>
	(67,907)	(67,039)
NET EXPENDITURE	<u>(14,982)</u>	<u>(1,512)</u>