

Charity registration number 01134573 (England and Wales)

Company registration number 07031482

BREATHE NEW LIFE CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

BREATHE NEW LIFE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr P Jukes Mr D Fry Mr A T Davies Dr R Pitts Mr D A Leese
Charity number (England and Wales)	01134573
Company number	07031482
Registered office	Campus : City Leek Road Stoke-on-Trent Staffordshire ST2 8BY
Independent examiner	Geens Limited Graphic House 124 City Road Stoke on Trent ST4 2PH

BREATHE NEW LIFE CHURCH

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8 - 9
Notes to the financial statements	10 - 20

BREATHE NEW LIFE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

The objects of the Church are for the benefit of the public.

- a. To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the directors may from time to time think 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 including through the provision of counselling and support in such parts of the United Kingdom or the world as the directors from time to time think fit, and
- c. To advance education in such ways and in such parts of the United Kingdom or the world as the directors from time to time may think fit.

Within that framework we see:

Purpose :

Breathe New Life exists to love God, love people and make disciples.

Matthew 22: 37-39NIV

Matthew 28: 18-20NIV

Vision:

We see a people who Breathe New Life.

Outworking

Jesus centred- Jesus at the centre of all we do (at the start and during that journey).

Rooted- This is discipleship. We discover who we are, find our identity and find freedom.

Together- We serve and support one another in personal and corporate growth.

Broad- We find our place and step into ministry.

Reach- As far as the eye can see we will outreach to those who don't know God.

Core Values: Passion, Freedom, Kindness.

BREATHE NEW LIFE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. The trustees have also complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

Sunday Service, 11 am every Sunday are designed for people to meet, for the Gospel to be preached and to prepare people to fulfil the mandate as bestowed upon the Christian life. The Online Service continues to operate as an option for those who cannot attend.

Each week sees Breathe New Life operating various ministries across the city, impacting the lives of many people. The following is a snapshot of those activities.

Breathe Kids Church is Breathe New Life's programme for kids aged up to 11 years of age. Breathe Kids now has 2 groups that run on a Sunday morning, where the children enjoy a time of singing, teaching, games and crafts. Breathe Kids continues to operate online too.

Breathe Kids Reload is an outreach programme for year 1 to year 6. Reload runs during term time. Parents/guardians accompany the children. There is lots to do, craft, games, outdoor play and free refreshments are available.

Breathe Youth run weekly events for young people from the age of 11 to 17 at the church premises. **Grow** a fun, discussion-based event and **Awaken** is the outreach event for the young people to have lots of fun, play games and bring their friends along. The Youth Team took a group of young people to Stanley Head.

Breathe Young Adults (18+) is where young people meet, to support and encourage each other in their faith. They have an active presence on the university campuses. This Ministry helps connect students to the life of the church and helps them practically as they settle into student life.

Courses is an opportunity to take next steps on a Christian journey. **The Alpha Course**, continues to run as a priority and the church encouraged to attend and bring friends and family. Other Courses are ran as and when a need arises.

Small Groups are various groups of people that meet in homes across the city, that look to encourage people within their faith and to offer pastoral support.

Community Outreach: Community Hub The Café is opened for all on Tuesday mornings. **Community Connections** during the week various groups now have the use of the building, New Friars College, Family by Family and Young at Heart. **Community Days** During school holidays the building is opened to the community and a programme is run alongside the Hubb Foundation. Families come along to enjoy activities and a free lunch. During the Summer of 2022 we hosted weekly Community Days. **Turning Point Fund** continued to be used to help people in need.

Links with local schools and community groups continue to grow.

Staff Team consists of 7 people, covering a variety of different roles.

BREATHE NEW LIFE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Missions – A Mission Team went out to Uganda in February 2024 to help assemble and distribute wheelchairs. The church came together in 2023 to raise funds for Wheelchairs for Uganda, through the charity Fathers Heart. A donation of £12,100 was made to the charity.

Go Deeper Nights were introduced in 2024. This is open to anyone who would like to attend. It is a deeper look at scripture for those who want to learn more. The sessions are led by the Senior Pastor and guest speakers.

Prayer- integral to the life of any Christian. During 2024, we focused time to prayer and fasting, encouraging the church to engage in pausing using the Pause App. We also had Prayer and Worship evenings where a time of worship is followed by prayer and ministry.

Creative Team is a gathering of all the creative ministries in the church to work together on collective projects eg Christmas Production and the weekly Sunday services. This team continued to work tirelessly to ensure Breathe New Life operated online weekly and produced lots of creativity and fun for the church family to connect.

Network – Breathe New Life joined the Life Links network in 2019.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The Trustees seek extensive professional advice and guidance and have comprehensive policies in place to protect the charity.

Structure, governance and management

The charity is a company limited by guarantee and was established under its Memorandum of Association on 27 September 2009 and governed by its Articles, as amended by the Certificate of Incorporation on change of name dated 2 February 2011.

The trustees, who are also the directors for the purposes of company law, and who served during the year were:

Mr P Jukes
Mr D Fry
Mr A T Davies
Dr R Pitts
Mr D A Leese

Recruitment and appointment of trustees

In keeping with the guidelines set out by the Assemblies of God, of which Breathe New Life is in fellowship, the church is required to have at least three Trustees at any one time. Pastor Paul Jukes, one of the Trustees, is the Senior Pastor and on the payroll. Trustees who are not on the payroll will always be in the majority.

Should a vacancy arise the Trustees are required to approach an individual who is believed to have the necessary experience, commitment and skill set, who is deemed trustworthy by the trustees to work alongside the team who is credible and confident in complex decision making.

BREATHE NEW LIFE CHURCH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 DECEMBER 2024*

Organisational structure

To successfully manage, oversee and develop the charity and its activity, the Trustees ensure that appropriate leadership and teams are in place with the skills and expertise to take the charity forward.

The Trustees consider and review all governmental activities through regular documented board meetings with the day to day activity of the charity being guided by the Core Leadership Team headed by the Senior Pastors, Paul and Sara Jukes. Much of the practical outworking of this guidance is then carried out by the Staff Team who work alongside a significant number of volunteers from the church.

New Trustees are provided with copies of the Memorandum and Articles of Association, latest accounts and budgets, and suitable Charity Commission guidance including CC3 The Essential Trustee and guidance notes on The Advancement of Religion for the Public Benefit.

The trustees ensure that regular and quality training is made available to all Leaders within the organisation structure to develop individuals in their role and enable greater capacity for not only the person but the activity they oversee. Regular meetings are held for all Leaders to come together so that objectives, vision and aims of the charity remain the focus that all the activity works towards.

Related Parties

Breathe New Life Church is an Assemblies of God Church.

The trustees' report was approved by the Board of Trustees.

Dr R Pitts
Trustee

3 September 2025

BREATHE NEW LIFE CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BREATHE NEW LIFE CHURCH

I report to the trustees on my examination of the financial statements of Breathe New Life Church (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Karen Staley FCA BSc (Hons)

Geens Limited

Graphic House

124 City Road

Stoke on Trent

ST4 2PH

3 September 2025

BREATHE NEW LIFE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	3	255,966	-	5,036	261,002	267,350
Charitable activities	4	14,641	-	-	14,641	1,437
Other trading activities	5	7,849	-	-	7,849	12,436
Investments	6	718	-	-	718	445
Total income		<u>279,174</u>	<u>-</u>	<u>5,036</u>	<u>284,210</u>	<u>281,668</u>
Expenditure on:						
Raising funds	7	5,263	-	-	5,263	5,720
Charitable activities	8	269,508	16,535	11,234	297,277	294,952
Total expenditure		<u>274,771</u>	<u>16,535</u>	<u>11,234</u>	<u>302,540</u>	<u>300,672</u>
Net income/(expenditure)		4,403	(16,535)	(6,198)	(18,330)	(19,004)
Transfers between funds		(8,603)	8,603	-	-	-
Net movement in funds	11	(4,200)	(7,932)	(6,198)	(18,330)	(19,004)
Reconciliation of funds:						
Fund balances at 1 January 2024		<u>81,022</u>	<u>523,382</u>	<u>34,608</u>	<u>639,012</u>	<u>658,016</u>
Fund balances at 31 December 2024		<u>76,822</u>	<u>515,450</u>	<u>28,410</u>	<u>620,682</u>	<u>639,012</u>

BREATHE NEW LIFE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	255,250	-	12,100	267,350
Charitable activities	4	1,437	-	-	1,437
Other trading activities	5	12,436	-	-	12,436
Investments	6	445	-	-	445
Total income		269,568	-	12,100	281,668
Expenditure on:					
Raising funds	7	5,720	-	-	5,720
Charitable activities	8	257,146	16,380	21,426	294,952
Total expenditure		262,866	16,380	21,426	300,672
Net income/(expenditure)		6,702	(16,380)	(9,326)	(19,004)
Transfers between funds		(18,445)	18,445	-	-
Net movement in funds	11	(11,743)	2,065	(9,326)	(19,004)
Reconciliation of funds:					
Fund balances at 1 January 2023		92,765	521,317	43,934	658,016
Fund balances at 31 December 2023		81,022	523,382	34,608	639,012

BREATHE NEW LIFE CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15		546,000		560,000
Current assets					
Stocks		408		250	
Cash at bank and in hand		114,634		125,322	
		115,042		125,572	
Creditors: amounts falling due within one year	17	(15,280)		(16,503)	
Net current assets			99,762		109,069
Total assets less current liabilities			645,762		669,069
Creditors: amounts falling due after more than one year	18		(25,080)		(30,057)
Net assets			620,682		639,012
The funds of the charity					
Restricted income funds	21		28,410		34,608
Unrestricted funds - general	23		76,822		81,022
Unrestricted funds - designated	22		515,450		523,382
			620,682		639,012

BREATHE NEW LIFE CHURCH

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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.

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

The financial statements were approved by the trustees on 3 September 2025

Mr A T Davies
Trustee

Dr R Pitts
Trustee

Company registration number 07031482 (England and Wales)

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Breathe New Life Church is a private company limited by guarantee incorporated in England and Wales. The registered office is Campus : City, Leek Road, Stoke-on-Trent, Staffordshire, ST2 8BY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Legacies are accounted for when their receipt is certain and can be properly quantified. All of the income is generally recognised when it is receivable.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Fixed asset gifts in kind are recognised in full when receivable and are included at fair value.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Investment income is earned through holding assets for investment purposes such as property. It includes rent receivable.

1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the expenditure incurred related to fundraising activities and the costs relating to the trading activities;

Expenditure on charitable activities includes the expenditure incurred relating to the pastoral and ministerial activities undertaken by the church.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	2% straight line
Fixtures, fittings & equipment	20% straight line

1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Stocks

Stock is valued at the lower of costs and net realisable value.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements that have been made in these financial statements.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	255,966	5,036	261,002	255,250	12,100	267,350
Donations and gifts						
Tithes and offerings	213,651	5,036	218,687	215,161	12,100	227,261
Gift Aid	42,315	-	42,315	40,089	-	40,089
	255,966	5,036	261,002	255,250	12,100	267,350

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Church activities		
Mission and ministry	14,641	1,437

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cafe sales	6,204	6,401
Room hire	1,645	6,035
Other trading activities	7,849	12,436

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	718	445

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	5,263	5,720

8 Expenditure on charitable activities

	Church activities 2024 £	Church activities 2023 £
Direct costs		
Staff costs	147,964	142,865
Depreciation and impairment	14,000	14,000
Ministries	48,271	44,204
AOG Contribution	6,845	6,844
Heat light and water	23,898	10,233
Repairs and maintenance	16,794	17,266
Telephone and internet	2,125	3,034
Office expenses	6,936	9,915
Insurance	6,725	4,841
Advertising and publicity	1,589	2,058
Travel	3,269	2,404
Hospitality	744	1,254
Legal and professional fees	2,351	1,833
Sundry expenses	8,008	5,778
Mortgage interest	2,535	2,380
Volunteer expenses	651	779
Staff training and courses	2,800	1,557
Sabbatical	-	12,147
	295,505	283,392
Grant funding of activities (see note 9)	-	10,000
Share of support and governance costs (see note 10)		
Governance	1,772	1,560
	297,277	294,952
Analysis by fund		
Unrestricted funds - general	269,508	257,146
Unrestricted funds - designated	16,535	16,380
Restricted funds	11,234	21,426
	297,277	294,952

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

9 Grants payable

Church
activities
2023
£

Grants to institutions:

Lift ministries - Revival projects

10,000

10 Support costs allocated to activities

2024
£

2023
£

Governance costs

1,772

1,560

Analysed between:

Church activities

1,772

1,560

11 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

1,772

1,560

Depreciation of owned tangible fixed assets

14,000

14,000

12 Trustees

Pastor Paul Jukes received £43,650 (2023 - £43,461) as remuneration during the year in recognition of his pastoral ministry. In addition, the charitable company reimbursed him a total of £5,854 (2023 - £4,084) in respect of expenses incurred in connection with the discharge of his duties.

Wife of Pastor Paul Jukes received £17,171 (2023 - £18,751) as remuneration during the year in recognition of her leadership in the church.

The spouse of another trustee received £12,769 (2023- £11,966) as remuneration during the year in recognition of her pastoral ministry.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Administration	2	2
Leadership	2	2
Ministry	3	3
	<hr/>	<hr/>
Total	7	7
	<hr/>	<hr/>

Employment costs	2024 £	2023 £
Wages and salaries	138,510	134,052
Social security costs	5,328	4,792
Other pension costs	4,126	4,021
	<hr/>	<hr/>
	147,964	142,865
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 January 2024	700,000	16,730	716,730
	<hr/>	<hr/>	<hr/>
At 31 December 2024	700,000	16,730	716,730
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 January 2024	140,000	16,730	156,730
Depreciation charged in the year	14,000	-	14,000
	<hr/>	<hr/>	<hr/>
At 31 December 2024	154,000	16,730	170,730
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2024	546,000	-	546,000
	<hr/>	<hr/>	<hr/>
At 31 December 2023	560,000	-	560,000
	<hr/>	<hr/>	<hr/>

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

16 Loans and overdrafts

	2024 £	2023 £
Bank loans	30,550	36,617
Payable within one year	5,470	6,560
Payable after one year	25,080	30,057
Amounts included above which fall due after five years:		
Payable by instalments	-	3,817

The long-term loans are secured by fixed charges over land and buildings on the west side of Leek Road, Abbey Hulton, Stoke on Trent registered as SF128131 and SF233572.

The loan runs for a period of 20 years which will end in 2030. The current interest rate is 7.05%.

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	16	5,470	6,560
Other taxation and social security		2,067	1,980
Trade creditors		3,581	5,005
Other creditors		855	866
Accruals and deferred income		3,307	2,092
		15,280	16,503

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	16	25,080	30,057

19 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,126	4,021

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Share capital

Breathe New Life Church is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of being wound up while he or she is a member, or within one year after he or she ceases to be a member.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Community Fund - Vision	34,608	5,036	(11,234)	28,410
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Community Fund - Vision	43,934	-	(9,326)	34,608
Mission International - Father's Heart Mobility Ministry	-	12,100	(12,100)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	43,934	12,100	(21,426)	34,608
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Community Fund - A fund formed by an offering as a result of the community focus for 2021. These funds are used for community outreach projects and activities.

Mission International - A fund raised for wheelchairs for Uganda, through the charity Father's Heart mobility ministry.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

22 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Resources expended	Transfers	At 31 December 2024
	£	£	£	£
Own use tangible assets	523,382	(16,535)	8,603	515,450
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Resources expended	Transfers	At 31 December 2023
	£	£	£	£
Own use tangible assets	521,317	(16,380)	18,445	523,382
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Own use tangible assets	523,382	-	(16,535)	8,603	515,450
General funds	(442,360)	279,174	(258,236)	(17,206)	(438,628)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	81,022	279,174	(274,771)	(8,603)	76,822
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Own use tangible assets	521,317	-	(16,380)	18,445	523,382
General funds	(428,552)	269,568	(246,486)	(36,890)	(442,360)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	92,765	269,568	(262,866)	(18,445)	81,022
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The fixed asset fund has been set up to assist in identifying those funds which are not free funds and it represents the net book value of fixed assets, less any directly associated borrowings.

BREATHE NEW LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

24 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	-	546,000	-	546,000
Current assets/(liabilities)	76,822	(5,470)	28,410	99,762
Long term liabilities	-	(25,080)	-	(25,080)
	<u>76,822</u>	<u>515,450</u>	<u>28,410</u>	<u>620,682</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	-	560,000	-	560,000
Current assets/(liabilities)	81,022	(6,561)	34,608	109,069
Long term liabilities	-	(30,057)	-	(30,057)
	<u>81,022</u>	<u>523,382</u>	<u>34,608</u>	<u>639,012</u>

25 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Donations from related parties totalled £44,707 (2023 : £44,998).