

Company registration number: 07490464

Charity registration number: 1141607



SHORELINE CHURCH

Company Limited by Guarantee

FINANCIAL STATEMENTS AND

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

<https://www.shorelinechurch.org.uk/>

SHORELINE CHURCH

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FOR THE YEAR ENDED 31 MARCH 2025

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SHORELINE CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2025

Registered charity name: Shoreline Church

Trustees: Mr P Cunningham
Mr D L A K Tuakli
Ms A V Woodley

Company secretary: Ms A V Woodley

Charity registration number: 1141607

Company registration number: 07490464

Charity Registered Address: 9 Mornington Road
Southport
PR9 0TS

Independent examiner: Daniel Styles FCA
Lifestyles Accountancy Limited
39 Kirklees Road
Southport
PR8 4RB

Bankers: Lloyds TSB
23 London Street
Southport
PR9 0UX

SHORELINE CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees submit their annual report and financial statements for the year ended 31 March 2025. The financial statements follow the requirements of the revised Charities Statement of Recommended Practice (FRS 102) (second edition - October 2019) – 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). For the purpose of charity law, directors are also the company's trustees and are responsible for making all major decisions on behalf of the company and are referred to throughout this report as trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 January 2011. It is governed by its memorandum and articles of association dated 12 January 2011. In the event of the charity being wound up, the trustees are required to contribute up to £1 to the assets of the charity.

Recruitment and appointment of the trustees

The board seeks to achieve a balance of skills and experience amongst the trustees. In order to maintain this, the board reviews its skill and experience mix each year and seeks to recruit new trustees as and when necessary.

Appointment is made once an application for becoming a trustee is received by the charity and the board of current trustees have interviewed the candidate and voted at the Annual General Meeting. Usually the board is unanimous in its decision but if that were not the case then a majority vote would prevail.

Trustee induction and training

The current board of trustees provide any new trustee with an overview of the timetable of board meetings, copies of the recent minutes of meetings, the recent reports and financial statements and explains their general and specific responsibilities. Ongoing training is provided by the board of trustees as and when the need arises.

Risk management

The charity has undertaken a review of the major risks to which it is exposed and monitors this regularly. A regular monitoring of the charity's bank account and the taking into account of any fund restrictions by the management ensures that the charity does not commit to spend more than it has available.

OBJECTIVES AND ACTIVITIES

Objects of the charity

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in considering future activities of the charity. The trustees are of the view that they have complied with their duty to have due regard to the relevant guidance on public benefit.

SHORELINE CHURCH

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Objects of the charity (continued)

The objects of the charity are:

- 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 from time to time may think fit;
- 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
- 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.

Church vision

Shoreline Church is part of the wider Christian Church, one of the largest organisations in the world. Our Mission is to enrich people's daily lives through the Good News brought by Jesus Christ, through learning together, bible training and building community. Our passion is to love and serve all. We are a Christian Church and charity located in the heart of Southport, Merseyside. We are a member of the Assemblies of God (AOG) group of churches. Shoreline Church serves the local community through providing a place of worship, pastoral care, counselling services, small groups programmes, youth projects, children's clubs, schools work and community action. We organise fundraising to support local and national charities. We serve our global community through prayer, international partnering and overseas mission programmes. Shoreline Church uses its charitable giving to provide local church ministry and services, support national and international ministry, to help meet the needs of people from all backgrounds. Shoreline Church receives income through charitable giving, fundraising events and grants.

Our mission is to enrich people's daily lives sharing the message of Jesus Christ, discipleship and building community.

Our vision is to love all and serve all. Our core values are as follows:

- PEOPLE - People are at the heart of everything we do;
- LOVE - Love is the lifeblood of our church;
- UNITY - United because we can do greater things when we work together;
- GENEROSITY - Giving generously out of our abundance; and
- SERVING - We serve one another, growing in respect and celebrating our uniqueness so that everyone can realise their potential.

The board of trustees meet formally at least 6 times per year.

SHORELINE CHURCH

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Review and summary of the year

A comparable year when looking at our various income generators and general running costs. Although smaller, the year ended with another surplus.

Our ongoing working partnerships with Green Pastures Southport Housing and Kids Count nursery both remain a great practical community service and valuable income to the church.

The building has benefitted from a new bin store, decorating and new flooring. At significant cost these improvements have been made possible from various successful funding bids as well as a surprise gift from the Post Code Lottery.

Utility costs continue to grow and be a significant percentage of our running costs. To mitigate these ever-growing costs, towards the end of this financial year we have worked on making savings in the areas of phones, internet and website hosting. All the staff and volunteers are to be commended for excellent stewardship in their volunteering, serving and work.

A five-month extension has moved the completion of the purchase of St George's church building into the next financial year. Our working partnership with Winner's Chapel International Church and their use of St George's lands the purchase of the building within the original vision parameters of the building purchase.

The churches mid-week and weekend ministries and services have shown small signs of growth. Since re-opening the church following the 2020 and 2021 lockdown's, steering the church with growth in mind has been challenging. Attendance and giving in both the Sunday morning service and Indian service have been encouraging.

FINANCIAL REVIEW

Review and summary of the year

The results for the year and state of the company's affairs at 31 March 2025 are set out in the financial statements on pages 7 to 13 showing income of £122,192 (2024 - £114,701) and expenditure of £120,088 (2024 - £104,062).

The charity recorded a surplus of £2,104 (2024 - £10,639) for the year plus an increase in the valuation of property held of £115,000 in the prior year bringing the total funds to a surplus of £564,492 (2024 - £562,388).

Principal funding sources

The principal funding sources of the charity continue to be received from the very generous donors and grant funders that the charity is so very thankful to.

SHORELINE CHURCH

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees review the charity's reserves policy annually. Under normal circumstances the trustees consider it appropriate to hold no less than 3 months typical expenditure which is in the region of £30,000.

In the year to 31 March 2025 the amount available in free reserves was £54,599 (2024 - £46,071). The trustees are continuing to expand on the valuable work that they undertake to help more and more in need which will continue to use the resources available to them.

PLANS FOR FUTURE PERIODS

General plans

The charity will continue its current programme throughout the year and aims to attract more support both financially and voluntarily enabling the charity to increase its fulfilment of its charitable objectives.

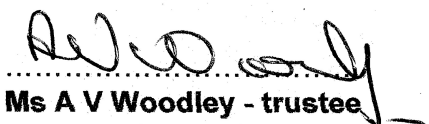
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 charity's financial activities during the period and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a. select suitable accounting policies and apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

This report was approved by the board of trustees on 17 December 2025 and signed on its behalf by:


Ms A V Woodley - trustee

SHORELINE CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SHORELINE CHURCH

FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Shoreline Church ('the charity') for the year ended 31 March 2025, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the trustees of the company (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 ('the 2006 Act').

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

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
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 2006 Act 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; 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 accounts 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 accounts to be reached.



Daniel Styles FCA (Independent examiner)

for and on behalf of Lifestyles Accountancy Limited

39 Kirklees Road, Southport, PR8 4RB

Dated: 17 December 2025

SHORELINE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
INCOME FROM					
Income from generated funds:					
Voluntary income:					
Donations and gifts:	2 a)	86,002	7,428	93,430	104,774
Charitable activities:	2 b)	28,762	-	28,762	9,927
TOTAL INCOME		114,764	7,428	122,192	114,701
EXPENDITURE ON					
Charitable activities	3	107,553	11,789	119,342	102,880
Governance costs	4	746	-	746	1,182
TOTAL EXPENDITURE		108,299	11,789	120,088	104,062
NET INCOME FOR THE YEAR		6,465	(4,361)	2,104	10,639
Gain on revaluation of asset		-	-	-	115,000
NET MOVEMENT IN FUNDS		6,465	(4,361)	2,104	125,639
Fund balances at 1 April		554,321	8,067	562,388	436,749
Fund balances at 31 March		560,786	3,706	564,492	562,388

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

SHORELINE CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	Total funds 2025 £	Total funds 2024 £
FIXED ASSETS			
Land and buildings	6	500,000	500,000
Motor vehicle		6,187	8,250
		<u>506,187</u>	<u>508,250</u>
CURRENT ASSETS			
Cash at bank and in hand		37,927	43,960
Room hire income owed		3,689	2,425
Prepayments		18,273	9,320
		<u>59,889</u>	<u>55,705</u>
CURRENT LIABILITIES			
Accruals		1,390	1,381
Other creditors		194	186
		<u>1,584</u>	<u>1,567</u>
NET CURRENT ASSETS		<u>58,305</u>	<u>54,138</u>
TOTAL NET ASSETS		<u>564,492</u>	<u>562,388</u>
FUNDS			
Restricted funds		3,706	8,067
Designated funds	7 & 8	506,187	508,250
Unrestricted funds		54,599	46,071
TOTAL FUNDS		<u>564,492</u>	<u>562,388</u>

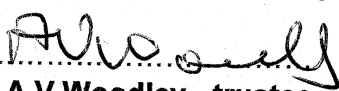
For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:

.....

Ms A V Woodley - trustee

The notes on pages 9 to 13 form part of these financial statements.

SHORELINE CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a Charity information

Shoreline Church is a private company limited by guarantee, incorporated in England and Wales. The registered office is 9 Mornington Road, Southport, PR9 0TS.

b Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102 (FRS 102) issued by the Financial Reporting Council and comply with the Statement of Recommendation Practice, "Accounting and Reporting by Charities", effective from 1 January 2019.

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. Monetary amounts in these financial statements are rounded to the nearest £.

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

c Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

d Fund accounting

Unrestricted funds are funds which 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.

Designated funds are those unrestricted funds set aside by the Trustees for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements where relevant.

e Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. No amounts are included in the financial statements for services donated by volunteers.

SHORELINE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (continued)

f Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

g Fixed assets and depreciation

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

Land and buildings	0% on cost
Motor vehicle	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

h Cash or cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

i Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 VOLUNTARY INCOME

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
a) Donations and gifts:				
General donations	48,412	-	48,412	47,568
Gift aid tax reclaimable	10,082	-	10,082	2,803
Grants received	27,000	7,428	34,428	54,403
Other income	508	-	508	-
	86,002	7,428	93,430	104,774
b) Charitable activities:				
Room hire income	16,597	-	16,597	8,502
Insurance recharged	5,920	-	5,920	1,425
Insurance claim	6,245	-	6,245	-
	28,762	-	28,762	9,927
	114,764	7,428	122,192	114,701

SHORELINE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

3 COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
a) Charitable activities:				
Ministry expenses	22,729	-	22,729	17,622
Staff salaries	21,487	-	21,487	19,108
Foodbank purchases	14,257	10,098	24,355	10,562
Ministry gifts	1,774	1,691	3,465	8,462
	60,247	11,789	72,036	55,754
b) Support costs:				
Building maintenance	10,384	-	10,384	19,570
Utilities	16,842	-	16,842	15,036
Insurance	9,971	-	9,971	2,059
Telephone	2,033	-	2,033	2,134
Fees and subscriptions	1,082	-	1,082	1,101
Motor expenses	2,714	-	2,714	2,746
Computer and software costs	1,539	-	1,539	1,154
Bank charges	378	-	378	408
Vehicle depreciation	2,063	-	2,063	2,750
Sundry costs	300	-	300	168
	47,306	-	47,306	47,126
	107,553	11,789	119,342	102,880

4 GOVERNANCE COSTS

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Independent examination	401	-	401	401
Accountancy fees	-	-	-	80
Legal and professional fees	345	-	345	701
	746	-	746	1,182

SHORELINE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

5 EMPLOYEES

The average monthly number of paid employees during the year was:

	2025 Number	2024 Number
	<u>2</u>	<u>2</u>
Total staff costs recognised in the year	2025 £	2024 £
Wages and salaries	21,487	19,108
Social security costs	-	-
Pension costs	-	-
	<u>21,487</u>	<u>19,108</u>

No employee earned in excess of £60,000 throughout the year (2024 - none).

6 TANGIBLE FIXED ASSETS

	Land & Buildings £	Motor Vehicle £	Total £
Cost or valuation			
<i>At 1 April 2024</i>	500,000	11,000	511,000
At 31 March 2025	<u>500,000</u>	<u>11,000</u>	<u>511,000</u>
Depreciation			
<i>At 1 April 2024</i>	-	2,750	2,750
Charge for the year	-	2,063	2,063
At 31 March 2025	<u>-</u>	<u>4,813</u>	<u>4,813</u>
Net book value			
<i>At 1 April 2024</i>	<u>500,000</u>	<u>8,250</u>	<u>508,250</u>
At 31 March 2025	<u>500,000</u>	<u>6,187</u>	<u>508,250</u>

SHORELINE CHURCH

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2025

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fixed assets	-	506,187	-	506,187
Current assets	56,183	-	3,706	59,889
Current liabilities	(1,584)	-	-	(1,584)
	<u>54,599</u>	<u>506,187</u>	<u>3,706</u>	<u>564,492</u>

8 ANALYSIS OF FUNDS

	<i>Balance at 1 Apr 24</i>	<i>Incoming Resources</i>	<i>Outgoing Resources</i>	<i>Balance at 31 Mar 25</i>
Unrestricted funds:	<i>46,071</i>	<i>114,764</i>	<i>106,236</i>	54,599
Designated funds:	<i>508,250</i>	<i>-</i>	<i>2,063</i>	506,187
Restricted funds:				
Emergency hardship fund	<i>2,397</i>	<i>3,000</i>	<i>1,691</i>	3,706
Fletchers Solicitors	<i>-</i>	<i>240</i>	<i>240</i>	-
Neighbourly Foundation	<i>-</i>	<i>280</i>	<i>280</i>	-
Riverside Foundation	<i>5,670</i>	<i>3,908</i>	<i>9,578</i>	-
	<u><i>8,067</i></u>	<u><i>7,428</i></u>	<u><i>11,789</i></u>	<u>3,706</u>
Total funds:	<u><i>562,388</i></u>	<u><i>122,192</i></u>	<u><i>120,088</i></u>	<u>564,492</u>

9 TRUSTEES REMUNERATION

No trustee received any emoluments during the year.

10 RELATED PARTY TRANSACTIONS

During the year an amount of £9,496 (2024 - £4,550) was paid to Simon Cunningham for administrative work. Simon is the son of Peter Cunningham, a charity trustee.