

LIFE CHURCH WARRINGTON

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

Registered Charity number 1150794

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CHARITY INFORMATION

CHARITY NUMBER:	1150794
GOVERNING INSTRUMENT:	Charitable Incorporated Organisation, dated February 2013
TRUSTEES:	L. Dewhirst D. Akerman (to 19/5/25) S. Dewhirst I. Jones (to 24/2/25) E. Morris M. Simcock A. Deller J. Davies E. Goodship C. Senior (from 19/5/25)
PRINCIPAL ADDRESS:	269 Liverpool Road Warrington WA5 1RD
INDEPENDENT EXAMINER:	J. Sharratt ACA 238 Upton Lane Widnes WA8 9AJ
BANKERS:	Lloyds Bank plc Horsemarket Street Warrington WA1 1XN

REPORT OF THE TRUSTEES

The Trustees present their Report and Financial Statements for the year ended 31 December 2024.

OBJECTIVES, ORGANISATION AND ACTIVITIES

Life Church Warrington is governed via a constitution, and is constituted as a charitable incorporated organisation, charity number 1150794.

The main activity of the charity is the operation of a local Christian church in arrangement of Sunday services and community group meetings, as well as supporting other charitable organisations. Life Church has continued to meet across Warrington and serve the communities of our existing church locations in Cinnamon Brow, Latchford, Lymm, Orford & Penketh. In March 2024 we planted a new Cantonese speaking church based at our Orford building. This is to serve the growing number of Hong Kong nationals that have chosen to make Warrington their new home. Pastors Paul and Dorothy lead this church congregation which meets on a Saturday evening. By the end of 2024, this church community was established with around fifty adults and children calling Life Church Orford Cantonese their spiritual home.

This year we also celebrated 2 years of our Community Grocery being open and it continues to serve the community of Warrington by providing subsidised food to those who need it and has hundreds of members.

During 2024 we continued to refurb the Orford Bethel building which operates as our administrative base during the week and is a space from which we run a number of community activities. Our focus in 2024 was the small hall where we were able to replace the double fire exit doors, install new LED lighting and decorate the hall. This hall is used weekly by 2 of our church congregations, our community cafe, our Life tots group and our young people.

We have community cafes that run during the week at various locations across the town. These bring support and connection for local people, some of whom attend our churches and many who do not. The River Cafe runs out of our Latchford church and the Community cafe at our Orford venue are a useful source of connection for people and also a valuable volunteer opportunity.

We continued our partnership with a housing charity Hope Into Action. Hope Into Action provides a tried and tested framework for churches to partner with them to help provide accommodation for homeless people. Our Hope Into Action house provides accommodation for 3 people who would otherwise find themselves homeless. We are grateful to the Hope Into Action team that ensures the tenants are supported as they take their next steps towards independent living.

Our Love Your Neighbour ministries have continued to serve people across the town of Warrington. The Vine Team continue to serve the rough sleepers in Warrington by taking food and prayer to the streets on Monday evenings, as well as providing a weekly hot meal to the town centre accommodation on Museum Street. Our Pantry Pastors work through the community grocery to support those with particular needs.

Other highlights for 2024 were the Chinese new year celebrations that our Cantonese church hosted for around 100 guests at our Bethel building. In the summer around 80 of our young people and leaders went to the Limitless Youth Festival in Stafford for 5 days, and at

Christmas we hosted our first Christmas, Comedy and Carols event at the Parr Hall with around 600 people attending.

I would like to place on record my thanks to all who serve in any capacity at Life Church Warrington. Also, thank you to the pastoral teams of our 6 Life Church families that care for and support people.

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to manage those risks.

The objects of the charity are:

(a) to advance the Christian faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the trustees see 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 as the trustees may see fit.

(c) To advance education in such ways and such parts of the United Kingdom or the world as the trustees think fit.

RESERVES POLICY

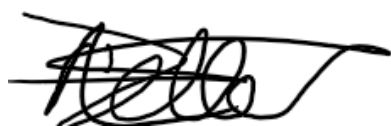
The trustees operate a policy of holding 3 months' running costs in reserves. The core running costs of the charity were £19,847 per month in 2024, so £59,541 is held in reserves. In addition to these running costs, a further £20,000 is held in a Building reserve in line with best practice.

REVIEW OF FINANCIAL ACTIVITIES AND AFFAIRS

Full details of the financial transactions are contained in the attached financial statements. The total incoming resources for the year were £371,744 and the total expenditures were £358,704, giving a net income of £13,040.

Total net assets at 31 December 2024 are £269,247.

Approved by the trustees and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Adam Deller', with a long horizontal stroke extending to the right.

Adam Deller

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE CHURCH WARRINGTON YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 14.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Sharratt FCA
238 Upton Lane
Widnes
WA8 9AJ

LIFE CHURCH WARRINGTON
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Voluntary Income		342,709	0	342,709	348,487
Interest Income		3,247	0	3,247	1,866
Other Income		0	25,788	25,788	43,137
GROSS INCOME	2	345,956	25,788	371,744	393,490
EXPENDITURE					
Direct Charitable Expenditure	3	(332,916)	(2,535)	(335,451)	(309,213)
Other Expenditure		0	(23,253)	(23,253)	(19,996)
		(332,916)	(25,788)	(358,704)	(329,209)
NET INCOME		13,040	0	13,040	64,281
RECONCILIATION OF FUNDS					
Total funds brought forward		256,207	0	256,207	191,926
Total funds carried forward		269,247	0	269,247	256,207

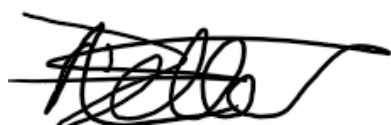
LIFE CHURCH WARRINGTON
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Premises	7	64,085	53,426
Fixtures and Fittings	7	23,420	21,036
TOTAL FIXED ASSETS		87,505	74,462
CURRENT ASSETS			
Debtors	8	4,029	3,993
Cash at bank and in hand	12	182,564	181,259
Prepayments	9	10,609	9,594
LIABILITIES			
Creditors: Amounts falling due within one year		15,460	13,101
NET CURRENT ASSETS		181,742	181,745
NET ASSETS		269,247	256,207
FUNDS OF THE CHARITY			
Unrestricted Income funds		268,397	255,357
Restricted Income funds		850	850
TOTAL CHARITY FUNDS		269,247	256,207

LIFE CHURCH WARRINGTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	11	24,736	73,753
Cash flows from financing activities:			
Purchase of tangible fixed assets		(26,678)	(64,383)
Interest received		3,247	1,866
Net cash used in investing activities		(23,431)	(62,517)
Cash flows from financing activities:			
Net cash provided by financing activities		-	-
Change in cash and cash equivalents in the reporting period		1,305	11,236
Cash and cash equivalents at the beginning of the reporting period		181,259	170,023
Cash and cash equivalents at the end of the reporting period	12	182,564	181,259

The financial statements were approved by the trustees on 22/9/25 and signed on their behalf by:



A. Deller, Chair of Trustees

LIFE CHURCH WARRINGTON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), effective January 2015, and the requirements of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

Fixed Assets

All fixed assets are held under the historical cost model. The charity was given a new building in 2022 but it is carried at its cost of zero. During 2024 a fence was installed around the exterior of the church site, along with external security lighting and replacement of internal lighting to further improve the building which have been capitalised.

Depreciation

Depreciation is calculated to write off the cost of all tangible assets over their expected useful lives.

Premises assets held at 31 December 2024 relate to the aforementioned work undertaken on the church building during the year, which are depreciated on a straight-line basis over a 10 years period commencing 2023.

Fixtures and fittings assets held at 31 December 2024 relate to equipment or fixtures and fittings, which are depreciated on a 20% reducing balance basis.

2. INCOME

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
General Offerings		289,777	0	289,777	300,458
Gift Aid		52,932	0	52,932	49,895
Other Income		3,247	25,788	29,035	43,137
GROSS INCOME	2	345,956	25,788	371,744	393,490

Other Income includes £23,253 relating to housing benefit and tenant charges for the Hope into Action house which Life Church Warrington supports as the local partner church. There is corresponding expenditure of £23,253 shown in 'Other Expenditure' below which is comprised of actual costs incurred on the house and an accrual for the balance of funding payable to the investors.

3. EXPENDITURE

	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Charitable gifts	31,452	0	31,452	25,168	0	25,168
Staff costs	172,191	4,332	176,523	139,092	15,788	154,880
Rental expenses	25,832	0	25,832	24,082	0	24,082
Utilities	11,274	0	11,274	22,833	0	22,833
Departments	78,532	2,535	81,067	64,552	6,503	71,055
Depreciation	13,635	0	13,635	11,195	0	11,195
Other exp	0	18,921	18,921	0	19,996	19,996
	332,916	25,788	358,704	286,922	42,287	329,209

4. NET INCOME

Net income for the year is stated after charging:

	2024 £	2023 £
Depreciation	13,635	11,195
Independent examiner's fee	-	-

5. STAFF COSTS AND EMOLUMENTS

	2024	2023
	£	£
Wages and salaries	157,080	139,969
Employers National Insurance	3,735	2,014
Employers Pension contributions	15,708	12,897

Details of employees:

The average headcount, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Number of staff	5	5

No employee received remuneration over £60,000 in the year (2023 – Nil)

6. TRUSTEE REMUNERATION

The figure for total trustee remuneration (inclusive of pension contributions) included in note 10 is broken down as follows:

	2024	2023
	£	£
Lukas Dewhirst Job title: Lead Pastor	49,788	41,640
David Akerman Job Title: Church Leader	39,831	35,254
Sarah Dewhirst Job title: Lead Pastor	19,910	16,445
Total	109,529	93,339

7. FIXED ASSETS

	Fixtures and fittings	Premises	Total
	£	£	£
COST			
At 1 January 2024	53,541	59,362	112,903
Additions	8,239	18,439	26,678
At 31 December 2024	61,780	77,801	139,581

ACCUMULATED DEPRECIATION

At 1 January 2024	32,505	5,936	38,441
Charge for the year	5,855	7,780	13,635
At 31 December 2024	38,360	13,716	52,076

NET BOOK VALUE

At 31 December 2024	23,420	64,085	87,505
At 31 December 2023	21,036	53,426	74,462

8. DEBTORS

	2024	2023
	£	£
Gift aid receivable (Dec 24)	4,029	3,993

9. PREPAYMENTS

	2024	2023
	£	£
Payments relating to 2024	10,609	9,594

10. RELATED PARTY TRANSACTIONS

Three of the trustees were paid during the year as employees of the charity, with emoluments totalling £109,529 as detailed in note 6 (2023 – £93,339).

11. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the period (as per the statement of financial activities)	13,040	64,281
Interest income	(3,247)	(1,866)
Depreciation charge	13,635	11,195
(Decrease)/Increase in creditors	2,359	10,530
Decrease/(Increase) in debtors	(36)	(793)
Decrease/(Increase) in prepayments	(1,015)	(9,594)
	24,736	73,753

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand and at bank	182,564	181,259