

Report of the Trustees and
Receipts and Payments Accounts for the Year ended 31 March 2026
for
Layton Community Church

CONTENTS OF THE RECEIPTS AND PAYMENTS ACCOUNTS
For the Year Ended 31st March 2026

	Page
Report of the Trustees	1 - 4
Receipts and Payments Account	5
Statement of Assets and Liabilities	6
Notes to the Receipts and Payments Accounts	7 - 11
Independent Examiner's Report	12

Layton Community Church
Report of the Trustees
For the Year Ended 31 March 2026

Administrative Information

Registered name:	Layton Community Church
Elders (Trustees)	The Rev'd Mark Walters (Minister) The Rev'd Dave Lewis (Minister) – ceased employment Nov 2025
Deacons (Trustees)	Kevin Cosgrove (Treasurer) Heather Walters (Administration/safeguarding) Tony Baker (Building, set-up) Ron Margerison (Building)
Principle Address:	The Lowes Building Collingwood Avenue Layton Blackpool FY3 8RJ
Incumbent	Rev'd Mark Walters 16 Carleton Gardens Carleton Poulton-le-Fylde FY6 7PB
Bankers:	Lloyds TSB Bank Plc 1 Legg Street Chelmsford CM1 1JS
Independent Examiner:	James Wheelan FCCA James Wheelan Accountancy Limited Minshull House, 67 Wellington Road North Stockport SK4 2LP

**Layton Community Church
Report of the Trustees
For the Year Ended 31 March 2026**

Objectives and Activities

Layton Community Church has the responsibility for advancing the Christian faith in accordance with its Basis of Faith, primarily but not exclusively within Blackpool and the Fylde Coast. This will involve Bible teaching, ministry, pastoral, evangelistic and social work. Where appropriate, it may also be involved with other charitable purposes as shall, in the opinion of the Trustees, further the work of the Church.

The objectives and activities of Layton Community Church can be summarised in our mission statement:

Our mission is for people to hear about, and be transformed by, the good news of Jesus Christ on the Fylde coast and beyond.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Church should undertake.

Achievements and Performance

Staff & Trustee changes

After 9 years of faithful service, Dave Lewis moved to St Annes Baptist Church in November, to become their new pastor. This is a church revitalisation initiative. They were also joined by the Nield family who currently live in St Annes. Whilst this was a painful loss to LCC, there was an obvious gospel need in St Annes. So, after much prayer, both families left with our blessing, trusting that the Lord will grow 2 healthy gospel churches in the days ahead.

In the meantime, we were encouraged by the way the Lord led us to Dan Parkinson who wanted to move back north to serve as a 'Minister in Training.' After several meetings, Dan was appointed in September to work 3 days per week, until 2027 when he will graduate. He is a part time student at Edinburgh Theological College.

With the Lewis's and Nield's moving on, we considered various ways to reduce the administrative pressure on the Deacons. To this end, we employed Izzy Parkson on a 1 day a week basis (starting 27/10/25), to help with church administration & finance. Izzy went on maternity leave in January. Her contract will be reviewed at the end of August 2026.

With Dave moving on, the Trustees began the search for another co-pastor. Through networking, the Lord led us to Harry Clayson whose current role as Assistant Minister at Mirfield Evangelical Church, comes to an end in June. Harry expressed an interest in the new role. So after a number of visits, the member's voted unanimously to call him to become our next co-pastor. Harry accepted. He plans to move to Blackpool in June/July 2026.

Sunday attendance and Church Membership

The number of people who could be considered as regularly attending church, has increased slightly since the previous report. There are approximately 67 people who regularly attend church (49 adults and 18 children), as opposed to 64 previously. The average size of the congregation on any given Sunday was around 40-45.

We continue to see regular visitors, many of whom are "Internationals" who have come to work in the healthcare sector. A number of these have remained with us. However, some have moved away or stopped coming in the last year.

There continues to be a broad spectrum of ages from different nationalities, generations, and backgrounds. One family have recently had a baby. The congregation is made up of people from across the Fylde Coast. The church maintains its family feel and appeals to people from all generations.

In August, Dan & Izzy Parkinson moved to Blackpool. In November, we said goodbye to the Lewis's & Nield's as they moved to St Annes Baptist church. This left an obvious "gap" in church life.

As of 31 March 2026, the church has a membership of 20 (2025 report: 20). Some of our members moved on this year: Dave & Kate Lewis, Simon & Leanne Nield. Danny Earl moved to London with work. However, we welcomed others into membership: Paul Bennett, Gary & Sara Brotherton, Dan & Izzy Parkinson.

The majority of members are actively involved in the life of the church. Those who aren't are struggling with failing health/age.

**Layton Community Church
Report of the Trustees
For the Year Ended 31 March 2026**

Sunday services

We continue to seek to preach through different genres of the Bible, and teaching from both Old and New Testaments. During the year this included: teaching from 2 Corinthians, Esther, parables in the gospels, Acts and various topical subjects e.g. What Christianity Isn't.

We continue to enjoy live music in the majority of services. The installation of new TV's & sound equipment and a new computer, has enhanced the audio-visual aspect of church worship. Those playing are: Kate & Dave Lewis, Bek Stacey, Graham Quinton and Paul Bennett.

During the last 12 months 'Junior church', for those of Primary school age, is now held on most Sundays of the year. Therefore, we have had less "All age services." Those leading are: Danny & Leanne, Narcis & Mirela, Jonathan & Bek, Heather and Tony.

'Teen church', for those of Secondary school age, meets approximately twice a month to receive age-appropriate teaching. This has been led primarily by Dave, Dan & Mark. They remain in the service for the other Sundays – getting used to listening to sermons with note books.

We have been encouraged by the number of people staying to eat lunch together after the service. This happens once a month and alternates between 'bring and share' and 'bring your own.' We celebrate communion on the first Sunday of each month.

We continue to review the format of Sunday services aiming to make them 'seeker sensitive' while maintaining expository bible teaching. We are grateful to the many members who read or pray during the service.

We are immensely grateful for the work of our deacons who ensure the room is ready for us each Sunday. Nearly all the believers in the congregation serve on the church rota in some way.

Children/Youth Work

Holiday Bible Club 2026 was held in the Easter holidays for the second time (15th-17th April). We were joined and helped by members of King's Church Chessington – a long-term supporter of the church. The Club ran from Tuesday to Thursday of Easter week. This year we decided not to finish the club on Easter Sunday. We were encouraged by the number of children who attended, some of whom now regularly attend Rock. Average attendance: 27.

Our monthly ROCK club for 6–11 year-olds, has had on average 17 children attending. Leaders have been: Heather, Mark, Kate, Danny, Rosemarie, Jonathan, Narcis, Hilary, Gary & Sara.

The monthly ROCK SOLID group for 11-14 year olds, and the IMPACT group for 14-16 year olds, has had on average 13 young people attending. It has been encouraging to see members inviting friends to the group.
Leaders: Tony, Bek, Dave, Leanne & Dan.

With the Lewis's & Nield's leaving in November, it was necessary to re-structure the youth work. Four of the teenage girls from IMPACT became Junior Leaders at Rock – a great training ground for Christian service. Impact (also known as Da Gang) – an all-female group, then moved to a different Friday evening for age-appropriate study. Leaders: Bek & Heather. Dan then took over from Dave as co-ordinator for ROCK SOLID.

Midweek Groups

We have continued to meet once a month collectively for prayer, and then regularly (2-3 times a month) in our individual Growth Groups for prayer and Bible Study with a daytime Blackpool group, an evening Blackpool group and an evening St Anne's group. The growth groups have studied 'Life Changing Encounters from the Gospel of John', 'The Way of the King' from Mark's gospel, and followed the sermon series on Acts. On the 4/9/25, Caring for Life visited the church to do a presentation on their work.

When the Lewis's & Nield's left the church in November, it was necessary to restructure the growth groups – the St Anne's group joined the Blackpool evening group. We are grateful to Ron & Dan for leading this meeting.

We were encouraged by the prayerfulness of the church during the Week of Prayer in January. Our renewed sense of our dependence upon God, has led to a new online prayer meeting on the 3rd Sunday of each month.

Layton Community Church
Report of the Trustees
For the Year Ended 31 March 2026

Other events / services / outreach

Other events of note:

- July / August: a number of families/young people from the church continue to be encouraged by summer camps and conferences including the Keswick Convention and New Day.
- Sat 13th September: the church enjoyed a 'Day Away' at Garstang Free Methodist church with Bible teaching from Steve Casey, Speke Baptist Church.
- Sun 12th Oct. Baptism service: Gary & Sara Brotherton and James Winnard were baptised. This was followed by a church lunch. Harry Clayson visited the church for the first time.
- Christmas: this year we decided not to attend the Layton Lights switch on, because St Marks (who we partner with) were doing their own church-based activities.
- Ladies' wreath making afternoon (29th Nov): fully booked. Over 60 ladies attended, most from non-church backgrounds.
- Christingle service: this had a different structure as Dave & Kate had moved on. We were encouraged by the 84 people who attended (47 visitors) – some of whom had previous contact with Jelly Tots and Rock Solid.
- Carols by candlelight service: 54 attended (20 visitors).
- January: We started the year with a Week of Prayer, beginning with a Saturday prayer breakfast and then daily online prayer meetings.
- January: a number of the church attended the North West Gospel Partnership annual conference in Wigan.

Gospel Partnerships

We continue to benefit from, and contribute towards, the network of churches within the North West Gospel Partnership, and from the FIEC. On a local level, we regularly meet with other ministers from across the Fylde Coast for prayer lunches (once/twice a term).

Buildings

A programme of maintenance and care of the building is continually being reviewed and implemented to ensure the building meets necessary safety standards. We undertake annual inspections of fire alarms, gas boilers, stair lifts, PAT testing, GDPR regulations, first aid & 'health and safety at work' directives.

The state of the flat roof continues to be an ongoing concern, with a number of water leaks. We are in the process (as at March 2026), of obtaining quotes to 1) repair the leaking area 2) replace the roof completely on the extension. We are also considering replacing the ageing boiler that has caused problems throughout the winter.

Legal

The church became a Charitable Incorporated Organisation on the 02/09/24 in the name of Layton Community Church (charity number 1207302) legally and financially. The final closure certificate for Rehoboth Christian Centre was completed this year after the final accounts were produced. The former bank account for Rehoboth Christian Centre was finally closed – the remaining balance was transferred to Layton Community Church.

Financial Review

Congregational offerings

Congregational offerings have decreased by £3,342 to £39,077.

Gift aid rebate

The church continues to be able to use the Government gift aid scheme to claim back the tax element on applicable general offerings. This has remained relatively consistent year on year, with a 2025-26 rebate received of £9,319.

Grants and donations (including ministry support donations)

We continue to receive financial support from churches and individuals from around the UK. This money is used for payment of staff wages. There has been an increase of £2,776 to £34,160. This includes one external grant received of £3,000 from The Evangelical trust for ministry support. No further grants were received in the year.

The overall slight decrease in grants and donations of £961 is also due to lower external and ad-hoc donations received from individuals within and external to the church., as well as lower restricted funds being raised by congregational members for specific purposes, ie. aid relief.

Layton Community Church
Report of the Trustees
For the Year Ended 31 March 2026

Building rental

Rental income has increased by £5,915 to £35,120. The existing tenants have remained during this period: NHS (Pulmonary Rehab), NHS (Cardiac Rehab), Slimming World, Body Transformations, AOG Church. Licence Agreements are reviewed annually upon expiry, and where appropriate, rents are increased in line with inflation.

We regularly get enquiries to hire the building from other groups. However, we are not accepting any more bookings as this may affect church usage.

Funds

There has been a increase in net movement in funds of £3,514. This has resulted in unrestricted funds carried forward of £69,837 and restricted funds of £581. Restricted funds consist of funds gifted for specific reasons, ie. evangelism, charitable collections or pastoral payment support.

Reserves Policy

It is the policy of the Church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's 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 Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Significant events after year end

At a member's meeting on 4/2/26, the church voted unanimously to employ Harry Clayson as our next co-pastor. Harry and his family aim to move to Blackpool in June/July 2026, when he will begin his full-time employment.

The increased staffing costs will be partially funded from reserves. The trustees are also raising additional funding from grant making Trusts. Harry is aware that he may need to raise additional support (long term) from his supporters.

Missionary Giving

The church aims to give up to 10% of general offerings and rental income to Christian charities, organisations and missionary work. If, after production of the church accounts there is a shortfall, the Church Trustees will review such giving, and dependent on the financial health of the church, will consider making up the difference.

The organisations supported in 2025-6 included: Tear Fund, Open Doors, Platform 67, Caring for Life, North West Gospel Partnership, FIEC, AIM (Lydia), Good News for Everyone (GNFE), Hope for Tomorrow's Generation (Romania) and the Clark family (Mission Sweden). We have been greatly encouraged by the congregation's generosity in supporting appeals throughout the year (for example the Caring for Life harvest appeal) and for their readiness to give towards those in need.

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


Mark Walters (May 29, 2026 09:07:35 GMT+1)

Reverend Mark Walters

Minister

Dated: 29/05/2026

**Layton Community Church
Receipts and Payments Account
for the Year Ended 31 March 2026**

	Notes	Unrestricted Funds £	Unrestricted - designated Funds £	Restricted Funds £	Total 2026 £	RESTATED Total* 2025 £
RECEIPTS						
Congregational Offerings		39,077	-	-	39,077	42,419
Gift Aid Tax		9,319	-	-	9,319	7,707
Grants and Donations receipts	2	3,665	34,160	538	38,363	39,324
Room Hire receipts		35,120	-	-	35,120	29,205
Interest receipts		382	-	-	382	200
Other charitable receipts	3	-	-	-	-	6,243
TOTAL RECEIPTS		87,563	34,160	538	122,261	125,098
PAYMENTS						
Rent		14,000	-	-	14,000	14,000
Salary costs	5	39,996	34,160	-	74,156	73,395
Light, heat and water		4,630	-	-	4,630	4,934
Telephone		535	-	-	535	519
Insurance		2,281	-	-	2,281	1,641
Equipment Purchased		677	-	-	677	2,439
Repairs and maintenance		2,553	-	-	2,553	7,729
Evangelism		924	-	693	1,617	3,372
Gifts, catering and hospitality		1,170	-	572	1,742	1,183
Speakers and Speakers' expenses		770	-	-	770	340
Advertising		229	-	-	229	194
Printing, postage and stationery		551	-	-	551	646
Donations to charities		6,386	-	374	6,760	6,550
Training		342	-	-	342	1,060
Sundry		137	-	-	137	55
Motor/travel costs		54	-	-	54	-
Books and resources for church use		2,549	-	-	2,549	1,234
FIEC		912	-	-	912	784
Cleaning		2,732	-	-	2,732	2,782
Legal and professional fees		1,520	-	-	1,520	3,585
TOTAL PAYMENTS		82,948	34,160	1,639	118,747	126,442
TRANSFER BETWEEN FUNDS	8 & 9	-	-	-	-	-
NET MOVEMENT IN FUNDS		4,615	-	(1,101)	3,514	(1,344)
Reconciliation of funds:						
Cash and bank balances at 1st April 2025		65,222	-	1,682	66,904	68,248
Cash and bank balances at 31st March 2026		69,837	-	581	70,418	66,904

** Figures for grants and donations now include 'pastor's salary support' income. Comparative figures for 2025 have been restated to reflect this change in classification.*

Layton Community Church
Statement of Assets and Liabilities
for the Year Ended 31 March 2026

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Cash funds					
Main Account		6,616	-	6,616	10,251
Wages Account		63,048	-	63,048	54,916
Project Account		173	581	754	1,737
Total cash funds		69,837	581	70,418	66,904

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Other monetary assets					
Low value equipment	7	-	-	-	-
Total monetary assets		-	-	-	-
Liabilities					
March 2025 PAYE liability		885	-	885	1,159
Accountant fees		700	-	700	-
Independent examiner's fee – 2025 review		300	-	300	600
Total liabilities due at the year end		1,885	-	1,885	1,759

For the year ended 31st March 2026, LCC consider that the audit requirement of the Church Accounting Regulations 2006 ("the Regulations") and Section 145 of the Charities Act, 2011 ("the Act") does not apply and that an independent examination is needed. No members have required the LCC to obtain an audit of its accounts for the year in question. LCC acknowledge their responsibility for complying with the requirements of the Act and Regulations with respect to accounting records and the preparation of the accounts.

Approved by the Layton Community Church on and signed on its behalf by:


[Mark Walters \(May 29, 2026 09:07:35 GMT+1\)](#)

Reverend Mark Walters

20th May 2026


[Kevin Cosgrove \(May 29, 2026 14:08:19 GMT+1\)](#)
Mr Kevin Cosgrove (Treasurer)

The attached notes on page 8 to 11 form part of these accounts

Layton Community Church
Notes to the accounts
for the Year Ended 31 March 2026

1 Accounting policies

Basis of accounting

These accounts have been prepared on a receipts and payments basis, in accordance with the Charity Commission's guidance for receipts and payments accounts (CC16a), and are not required to comply with the Charities SORP (FRS 102).

Fund accounting

General fund

General funds are unrestricted 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

These funds are set aside by the Trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds

These are funds that can only be used for particular restricted purposes. Restrictions arise when specified by the donor or by the specific terms of the appeal under which the funds are raised. The restrictions are binding upon the Trustees of the charity.

Income

All income is included in the accounts on a receipts basis. Gifts donated for resale are included as income when they are sold.

Collections are recognised when received by or on behalf of the Layton Community Church. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Rental income from the letting of church premises is recognised when the rental is received.

Grants and legacies to the Layton Community Church are accounted for once received.

Sales of books and magazines from the church bookstall are accounted for gross.

Funds raised by fete, garden party and similar events are accounted for gross.

No amounts are included in the receipts and payments accounts donated by volunteers.

Expenditure

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

Layton Community Church
Notes to the accounts
for the Year Ended 31 March 2026

Value added tax

VAT is not recoverable by the Charity and as such is included in the relevant costs.

2 Grants and donations

	Unrestricted £	Designated £	Restricted £	2026 £	RESTATED 2025* £
Grants					
Evangelical Trust grant	-	3,000	-	3,000	-
Grants Total	-	3,000	-	3,000	-
Donations					
Kings E.C	-	5,000	-	5,000	5,000
St. Andrews	-	4,000	-	4,000	4,000
Graham Care Ltd*	-	12,000	-	12,000	9,500
Other external ministry support donations*	-	10,160	-	10,160	12,884
Charitable collections	-	-	538	538	2,493
Other general gifts	3,665	-	-	3,665	5,447
Donations Total	3,665	31,160	538	35,363	39,324
Total	3,665	34,160	538	38,363	39,324

* Figures for grants and donations now include 'pastor's salary support' income. Comparative figures for 2025 have been restated to reflect this change in classification.

3 Other charitable receipts

	Unrestricted £	Restricted £	2026 £	2025 £
CIO application refund	-	-	-	5,113
Landlord refund	-	-	-	1,130
Total	-	-	-	6,243

4 Trustees

No payments, remuneration or other benefits were made to trustees relating to trustee duties.
 Personally incurred church expenses were reimbursed via expense claims submitted.
 Two trustees were paid salary costs for their role as pastors in the normal course of employment.

5 Employees

Salary costs amounted to £74,156 (2025: £73,395), which include Employers National Insurance of £nil (2024: £539) net of Employment Allowance. Personally incurred church expenses were reimbursed in the normal course of employment.
 One full-time pastor left at the end of October 2025. Staffing was restructured with the appointment of a part-time apprentice in September 2025 and a part-time administrative clerk in December 2025. The year-on-year increase also reflects a cost-of-living salary adjustment implemented in July 2025.

Staff Costs paid during the year were:	2026	2025
	£	£
Salaries	72,444	72,232
Social security costs	-	539
Employer pension contributions	1,712	624
Total staff costs	74,156	73,395
Average headcount of staff employed during the year were:	2	2

Layton Community Church
Notes to the accounts
for the Year Ended 31 March 2026

5 Employees (continued)

No employee received remuneration amounting to more than £60,000 in either year.

Wages and salary costs includes £nil in respect of redundancy payments in either year.

6 Fees for examination or audit of the accounts

	2026	2025
	£	£
Independent examiner's or auditors' fees for reporting on the accounts	300	600
Other fees (eg. Advice, accountancy services) paid to the independent examiner or auditor	-	-
Total	300	600

7 Assets retained for the charity's own use

Assets recognised but not valued in the Statement of Assets and Liabilities include the music equipment, together with other IT equipment and fixtures and fittings. These have not been valued given the low net realisable value of these assets.

8 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of grants and donations for specific purposes:

Current Year Restricted Funds

Restricted Fund Name	Opening balance	Receipts	Payments	Transfers	Closing Balance	Purpose of the fund
	£	£	£	£	£	
Evangelism	1,230	-	(649)	-	581	Gifted specifically to spend on evangelism.
Charitable collections	452	538	(990)	-	-	Specific funds raised for charitable collections.
Totals	1,682	538	(1,639)	-	581	

Comparative Period Restricted Funds

Restricted Fund Name	Opening balance	Receipts	Payments	Transfers	Closing Balance	Purpose of the fund
	£	£	£	£	£	
Evangelism	1,332	-	(102)	-	1,230	Gifted specifically to spend on evangelism.
Charitable collections	452	2,493	(2,493)	-	452	Specific funds raised for charitable collections.
Totals	1,784	2,493	(2,595)	-	1,682	

Layton Community Church
Notes to the accounts
for the Year Ended 31 March 2026

9 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Designated Funds

Designated Fund Name	Opening balance	Receipts	Payments	Transfers	Closing Balance	Purpose of the fund
Pastor's salary support	-	34,160	(34,160)	-	-	External contributions allocated to spend on wages.
Totals	-	34,160	(34,160)	-	-	

10 Related Party Transactions

Other than the trustees salary payments and the reimbursement of personally incurred church expenses, there were no further related party transactions for the year ended 31 March 2026.

Report of the Independent Examiner
To the Trustees of
Layton Community Church

I report to the charity trustees on my examination of the accounts of Layton Community Church for the year ended 31st March 2026 which are set out on pages 6 – 11.

Responsibilities and basis of report

As the Charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

James Wheelan

James Wheelan FCCA
James Wheelan Accountancy Limited
Minshull House, 67 Wellington Road North
Stockport
SK4 2LP

02/06/2026

Date: