



Moreton Baptist Church

Reports & Accounts

Financial Year Ending 31/12/2025

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Legal & Administrative Details

Charity Name: Moreton Baptist Church

Charity Number: 1211967

Charity Address: Moreton Baptist Church
10 Neale Drive
Wirral
CH49 1SL

Trustees: Rev Andrew Mark Frith

Wendy Jane Clements

James Charles Laird

Michael John Clements

Independent Examiner: Trevor Jones Accounting Solutions

8 Harvey Avenue,
Wirral.
CH49 1RT

Trustees Report

Objects of the charity

The principal purposes of the church are:-The advancement of the Christian Faith according to the principles of the Baptist Denomination. The church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the world

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

The church provides a variety of activities both to its membership and to the community generally. The church's aim is to make God real and relevant to each and every life. Central to the work and witness of the church is the provision of regular public services of Christian worship. The Church's Sunday morning worship services at 10.30am continue to be well attended with a diverse range of members from all sectors of the local community.

The church runs a range of other activities through the week to cater for all ages, interests and needs. Details of these activities are available on the church website www.moretonbaptistchurch.org.uk. The church seeks to be a friendly and welcoming community and anybody is free to attend its activities.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

Financial Review

Moreton Baptist Church (CIO) was registered in February 2025. The unincorporated church transferred its activities to the CIO on the 1st July 2025, the financials in the report are for the first 6 months of operation as a CIO. The church continues to raise the majority of the funds it needs to carry on its activities from within its own Membership and congregation. The principal costs of the Church are employment and building related costs. These costs relate to the stipend of its Minister, and building upkeep.

The Moreton Baptists express its part in the life of the wider Church by making donations to national and international Christian organisations and societies with Christian aims and objectives compatible with the church's own charitable purpose.

The church is heavily dependent on its Membership working as volunteers in all aspects of the church's activities, many of which run with little or no impact on the church's expenditure, but nevertheless contribute substantially to the achievement of the church's objectives.

The financial position of the church at the end of the year (31st December 2025) was General (Unrestricted) - £44,827 Café@mbc (Unrestricted) - £1,613

Funds in Deficit

No funds have been in deficit

Reserves Policy

The charity aims to hold a minimum of £15,000 (which is approximately 3 months of expenditure) as unrestricted cash, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £45,000 .

Signature

This report was approved by the trustees, and is signed on their behalf by:

Name Andrew Mark Frith

Signature

A M Frith

Date 27/04/2026

Independent Examiners Report

I report to the trustees on my examination of the accounts of Moreton Baptist Church ('the charity') for the year ended 31/12/2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 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 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner's Details

Name: Trevor Jones Accounting Solutions

Address: 8 Harvey Avenue,
Wirral.
CH49 1RT

Name Trevor Jones

Signature

Trevor Jones

Date

8th April 2026

Receipts & Payments Statement

	Unrestricted	Restricted	Total	Prior Year
Receipts				
Donations & Legacies				
Donations	16,286	0	16,286	14,100
Gift Aid	25,796	0	25,796	34,263
Grants	0	0	0	0
Charitable Activities				
Event Income	220	0	220	210
Investments				
Bank Interest	332	0	332	390
Trading Activities				
Rental Income	0	0	0	0
Sales	0	0	0	0
Other				
Loans Received	0	0	0	0
Other Income	5,250	0	5,250	5,361
Sale of Fixed Assets	0	0	0	0
Sale of Investments	0	0	0	0
Total receipts	47,885	0	47,885	54,323
Payments				
Charitable Activities				
Activities	1,864	0	1,864	1,691
Admin	1,074	0	1,074	2,536
Advertising	514	0	514	45
Bank Charges	0	0	0	0
Event Costs	80	0	80	0
Gifts Given	5,360	0	5,360	4,940
Other Expenditure	196	0	196	648
Premises	11,332	0	11,332	8,988
Staff Costs	27,696	0	27,696	26,033
Governance Costs				
Governance Costs	0	0	0	0
Other				
Fixed Asset Purchases	0	0	0	0
Loans Repaid	0	0	0	0
Money Invested	0	0	0	0
Total payments	48,116	0	48,116	44,882
Net Receipts / Payments (before transfers)	-231	0	-231	9,442
Fund Transfers In	0	0	0	0
Fund Transfers Out	0	0	0	0
Net Movement of Cash Funds	-231	0	-231	9,442
Total Cash Funds Brought Forward	46,944	0	46,944	37,502
Total Cash Funds Carried Forward	46,713	0	46,713	46,944

Represented By				
General (Unrestricted)	45,100	0	45,100	46,226
Café@MBC (Unrestricted)	1,613	0	1,613	575
Designated Fund (Designated)	0	0	0	0
Rayner Fund (Unrestricted)	0	0	0	143

Asset & Liability Statement

Cash Assets

	Unrestricted	Restricted	Total	Prior Year
General (Unrestricted)	45,100	0	45,100	46,226
Café@MBC (Unrestricted)	1,613	0	1,613	575
Designated Fund (Designated)	0	0	0	0
Rayner Fund (Unrestricted)	0	0	0	143

Other Monetary Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Gift Aid		0	0	0	1,236
Stock		0	0	0	0
Other		0	0	0	0

Investment Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Property		0	0	0	0
Investment Accounts		0	0	0	0
Other		0	0	0	0

Fixed Assets

	Notes	Unrestricted	Restricted	Total	Prior Year
Land & Buildings	Insured Value	2,370,314	0	2,370,314	1,997,357
Music & PA Equipment		0	0	0	0
Computers & IT		0	0	0	0
Furniture		0	0	0	0
Motor Vehicles		0	0	0	0

Liabilities

	Notes	Unrestricted	Restricted	Total	Prior Year
Loans Outstanding		0	0	0	0
Pension Payment Owed		0	0	0	0
HMRC Payments Owed	Quarterly PAYE DD	1,931	0	1,931	1,931
Independent Examination Fee Due		0	0	0	0
Other		0	0	0	0

Signature

These accounts have been approved by the trustees, and are signed on their behalf by:

Name Andrew Mark Frith

Signature

A M Frith

Date 27/04/2026

Notes to the Accounts

Accounting Policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

Transactions to Related Parties

Rev Andrew Frith (trustee) is paid a ministers stipend.

Movement of Funds

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
Unrestricted					
General (Unrestricted)	46,226	45,246	46,372	0	45,100
Café@MBC (Unrestricted)	575	2,534	1,495	0	1,613
Rayner Fund (Unrestricted)	143	0	143	0	0
Total	46,944	47,779	48,010	0	46,713
Designated					
Designated Fund (Designated)	0	105	105	0	0
Total	0	105	105	0	0
Unrestricted Total	46,944	47,885	48,116	0	46,713
Restricted Total	0	0	0	0	0
TOTAL	46,944	47,885	48,116	0	46,713