

**The Fellowship of Churches of Christ in Great Britain  
and Ireland**

**Unaudited Financial Statements**

**31 December 2024**

# **The Fellowship of Churches of Christ in Great Britain and Ireland**

## **Financial Statements**

**Year ended 31 December 2024**

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>16</b>

---

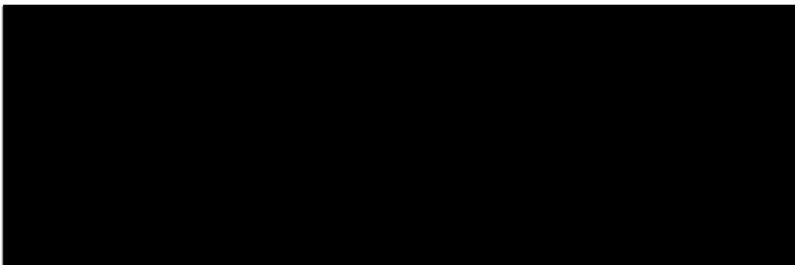
**The Fellowship of Churches of Christ in Great Britain and Ireland**  
**Trustees' Annual Report**  
**Year ended 31 December 2024**


---

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

**Reference and administrative details**

**Registered charity name**                    The Fellowship of Churches of Christ in Great Britain and Ireland  
**Charity registration number**            SC010258  
**Principal office**                             Rowheath Pavilion, Heath Road, Bournville, Birmingham, B30 1HH  
**The trustees**



**Independent examiner**                      
Accuo Accounting Limited  
Chartered Accountants  
Alvechurch  
Birmingham  
B48 7JX

**Structure, governance and management**

All trustees during the year as shown in the report, other than those who resigned during the year, were also in place at the date of signing this report.

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Trustees' Annual Report *(continued)*

**Year ended 31 December 2024**

---

### **Achievements and performance**

Dear friends in Christ,

As we prepare for our upcoming Connect Conference on 8th November 2025 at Great Francis Street Church of Christ, we look back with gratitude on all that God has done in and through our Fellowship during 2024. At the heart of the Fellowship of Churches of Christ (FCC) are our member churches. Everything we do flows from our calling to serve, encourage, and strengthen local congregations so that together we may live out the mission of God. The past year has been a reminder that the FCC exists not for itself, but to equip and support our churches as they seek to faithfully proclaim the Gospel of our Lord Jesus Christ.

Our Annual General Meeting took place on 9th November 2024 at Rowheath Pavilion Church in Birmingham, where delegates and friends gathered from over 32 different churches and organisations. At this gathering, we were blessed to welcome two new congregations into membership, as well as to celebrate the beginning of new partnerships with Team Expansion, a mission organisation in the UK. In May 2024, we hosted Create, a 24-hour residential leaders' conference at Kings Park Conference Centre in Northampton, which provided space for encouragement, reflection, and vision-sharing. Throughout the year, we also produced a quarterly electronic newsletter, designed to keep churches connected, informed, and resourced.

Leadership has been an important focus this year. Early in 2024, [REDACTED] took office as National Moderator. Working closely with our National Office administrator, he has been in regular contact with churches and leaders, visiting and offering support and responding to practical needs as they arose. At the Create Conference, [REDACTED] outlined his vision for FCC, built around six pillars: Spiritual Practice, One FCC, Strengthening Regions, FCC Seminary, Church Planting and Replanting, and Maximising Financial Resources. He, together with our International Director, [REDACTED] shared a passion to see FCC grow into a bold, multicultural movement that reflects the Kingdom of God. In practical ways, we have continued to stand alongside churches. FCC became a recognised ATHE Centre during the year, enabling us to provide vocational training as an important step toward the development of an FCC Seminary. We supported congregations that were on the verge of closure, encouraging conversations around replanting and carrying their vision forward. We were able to assist some churches that needed worship venues by drawing on our networks to find them suitable spaces, while others were supported in bringing missionaries and workers who could strengthen their ministries. Regional networks have also been re-activated, with leaders meeting to encourage one another and to share in God's mission together. We give thanks for these signs of growth and renewal, trusting that God is preparing the ground for fresh planting opportunities.

Governance has also seen important developments. With the input of churches and the leadership of the National Moderator, the trustees were able to present and pass a new constitution, giving the Fellowship renewed clarity and direction. The National Council/Trustees continued to meet regularly as our steering board, prayerfully guiding FCC forward. Alongside this, our ecumenical commitments remained strong, with ongoing partnerships through Churches Together in England, the Free Churches Group, and the Evangelical Alliance.

This has been a year of both transition and continuity. We are deeply grateful for the service of [REDACTED] who completed his time as National Moderator. His wisdom, guidance, and prayers have been invaluable, and we continue to welcome him and other fathers in the fellowship for their counsel as FCC steps into a new chapter. We also recognise with gratitude the many individuals across our churches who served faithfully on committees, councils, and ministries within FCC. Their contributions embody our shared calling to serve Christ together.

As we look toward 2025, we do so with deep gratitude to God and with renewed commitment to our calling: to serve our member churches in whatever ways God guides, so that together we may bear

# **The Fellowship of Churches of Christ in Great Britain and Ireland**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 December 2024**

---

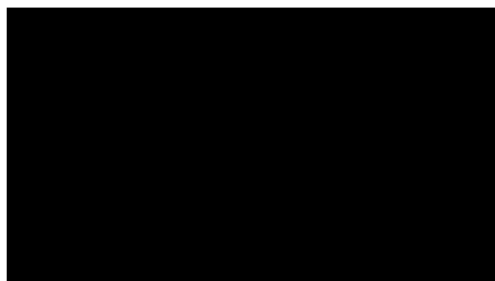
witness to Jesus Christ in our communities. The trustees' annual report will be presented at the AGM on 8th November 2025. In the meantime, it has been circulated to the trustees and signed on their behalf by the Chair of Trustees.

#### **Financial review**

Unrestricted incoming resources for the year totalled £39,636 (2023: £36,740). This included regular and one-off donations, attendance at the Create residential conference and visa sponsorship fees. Associated expenditure totalled £59,158 (2023: £36,200) resulting in a reported deficit of £19,522 (2023: surplus of £540). The majority of expenditure relates to contracted salaries. Due to there being insufficient funds to pay these in the year a large portion remained unpaid at the yearend and this balance is included in creditors as reported in the Statement of Financial Position. The deficit for the year was £19,522 and the overall unrestricted reserves were in deficit by £14,668. Since the yearend the charity has received significant additional donations and the outstanding liabilities have been paid

Restricted incoming funds totalled £5,135, primarily donations to support the ongoing missionary work in Ghana. In addition small specific gifts for particular purposes totalled £250. Associated expenditure was £7,833. The balance carried forward for future expenditure was £2,959.

The trustees' annual report was approved on 27 October 2025 and signed on behalf of the board of trustees by:



# **The Fellowship of Churches of Christ in Great Britain and Ireland**

## **Independent Examiner's Report to the Trustees of The Fellowship of Churches of Christ in Great Britain and Ireland**

**Year ended 31 December 2024**

---

I report to the trustees on my examination of the financial statements of The Fellowship of Churches of Christ in Great Britain and Ireland ('the charity') for the year ended 31 December 2024.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

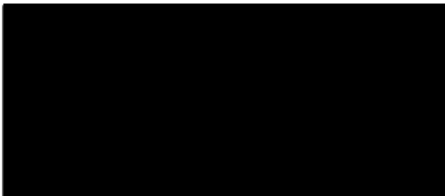
### **Independent examiner's statement**

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.



Accuo Accounting Limited  
Chartered Accountants  
Alvechurch  
Birmingham  
B48 7JX

28 October 2025

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Statement of Financial Activities

Year ended 31 December 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	24,364	5,120	29,484	23,668
Other trading activities	5	15,265	—	15,265	18,820
Investment income	6	7	15	22	63
<b>Total income</b>		<u>39,636</u>	<u>5,135</u>	<u>44,771</u>	<u>42,551</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	59,158	7,833	66,991	40,169
<b>Total expenditure</b>		<u>59,158</u>	<u>7,833</u>	<u>66,991</u>	<u>40,169</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(19,522)</u>	<u>(2,698)</u>	<u>(22,220)</u>	<u>2,382</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		4,854	5,657	10,511	8,129
<b>Total funds carried forward</b>		<u>(14,668)</u>	<u>2,959</u>	<u>(11,709)</u>	<u>10,511</u>

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 7 to 13 form part of these financial statements.

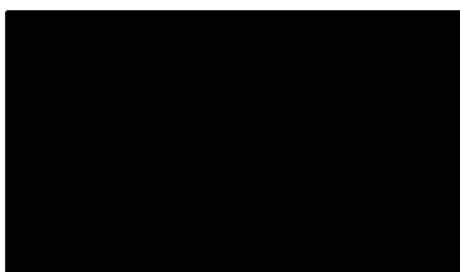
# The Fellowship of Churches of Christ in Great Britain and Ireland

## Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	13	1,501	6,194
Cash at bank and in hand		1,030	4,576
		<u>2,531</u>	<u>10,770</u>
<b>Creditors: amounts falling due within one year</b>	14	14,240	259
<b>Net current liabilities</b>		<u>(11,709)</u>	<u>10,511</u>
<b>Total assets less current liabilities</b>		<u>(11,709)</u>	<u>10,511</u>
<b>Net liabilities</b>		<u>(11,709)</u>	<u>10,511</u>
<b>Funds of the charity</b>			
Restricted funds		2,959	5,657
Unrestricted funds		(14,668)	4,854
<b>Total charity funds</b>	16	<u>(11,709)</u>	<u>10,511</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2025 and are signed on behalf of the board by:



The notes on pages 7 to 13 form part of these financial statements.



# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements

Year ended 31 December 2024

---

### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Rowheath Pavilion, Heath Road, Bournville, Birmingham, B30 1HH.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of its size. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements

The trustees consider there are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have any significant effect on the amounts recognised in the financial statements. Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

**Year ended 31 December 2024**

---

### **3. Accounting policies *(continued)***

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from events is recognised with the delivery of the service.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	24,364	5,120	29,484

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	17,878	5,790	23,668

### 5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Border Agency	6,284	6,284	4,444	4,444
Events and publications	8,831	8,831	12,801	12,801
Ordination training fees	150	150	1,575	1,575
	<u>15,265</u>	<u>15,265</u>	<u>18,820</u>	<u>18,820</u>

### 6. Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Income from cash investments	7	15	22

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from cash investments	42	21	63

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
National Leadership	59,098	–	59,098
Mission	–	7,833	7,833
Support costs	60	–	60
	<u>59,158</u>	<u>7,833</u>	<u>66,991</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
National Leadership	36,166	–	36,166
Mission	–	3,969	3,969
Support costs	34	–	34
	<u>36,200</u>	<u>3,969</u>	<u>40,169</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
National Leadership	59,098	–	59,098	36,166
Mission	7,833	–	7,833	3,969
Governance costs	–	60	60	34
	<u>66,931</u>	<u>60</u>	<u>66,991</u>	<u>40,169</u>

### 9. Analysis of support costs

	Total 2024 £	Total 2023 £
Governance costs	<u>60</u>	<u>34</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	32,616	8,622
Employer contributions to pension plans	315	68
	<u>32,931</u>	<u>8,690</u>

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

---

#### 10. Staff costs *(continued)*

The average head count of employees during the year was Nil (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Leadership and outreach	1	-
Administration	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

██████ resigned as a trustee during the year and became a paid employee. He is regarded as key Management Personnel. Total remuneration during the year was £20,833

#### 11. Trustee remuneration and expenses

- no remuneration was received by the trustees during the year
- during the year trustees received travel expenses amounting to £310. Some of these expenses related to charitable activities carried out on behalf of the charity as well as expenses for attending board meetings. (2023: £3,095).

#### 12. Transfers between funds

There were no transfers during the current or previous years

#### 13. Debtors

	2024 £	2023 £
Prepayments and accrued income	-	4,800
Other debtors	<u>1,501</u>	<u>1,394</u>
	<u>1,501</u>	<u>6,194</u>

#### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	10,471	(229)
Social security and other taxes	3,594	415
Other creditors	<u>175</u>	<u>73</u>
	<u>14,240</u>	<u>259</u>

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2024

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £315 (2023: £68).

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	4,854	39,636	(59,158)	(14,668)

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	4,314	36,740	(36,200)	4,854

##### Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
Mission Fund	3,314	4,885	(7,833)	366
Church purchase fund	2,343	—	—	2,343
Sundry small specific donations	—	250	—	250
	<u>5,657</u>	<u>5,135</u>	<u>(7,833)</u>	<u>2,959</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
Mission Fund	1,472	5,811	(3,969)	3,314
Church purchase fund	2,343	—	—	2,343
Sundry small specific donations	—	—	—	—
	<u>3,815</u>	<u>5,811</u>	<u>(3,969)</u>	<u>5,657</u>

# The Fellowship of Churches of Christ in Great Britain and Ireland

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

### 17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	–	2,959	2,959
Creditors less than 1 year	(14,668)	–	(14,668)
<b>Net liabilities</b>	<b>(14,668)</b>	<b>2,959</b>	<b>(11,709)</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	5,113	5,657	10,770
Creditors less than 1 year	(259)	–	(259)
<b>Net liabilities</b>	<b>4,854</b>	<b>5,657</b>	<b>10,511</b>

### 18. Related parties

The charity maintains close links with a number of Christian faith-based charities and may receive donations from them or offer financial support to them. During the year the following transactions took place that require disclosure:

- Donations from the Christian Renewal Trust (CRT) £5,164. (2023: £5,004). [REDACTED]
- [REDACTED] are trustees of both the charity and CRT
- Payments made on behalf of the Christian Renewal Trust in 2023 £1,320. This amount is recoverable but remained outstanding at 31 December 2024.