

**BACUP FELLOWSHIP OF CHURCHES - CHARITY SHOP**

STATEMENT OF ACCOUNTS

YEAR ENDED

31ST AUGUST 2025

REGISTERED CHARITY NUMBER: 1027345

## **BACUP FELLOWSHIP OF CHURCHES – CHARITY SHOP**

### **Independent examiner's report to the trustees of Bacup Fellowship of Churches**

I report on the accounts of the Trust for the year ended 31 August 2025, which are set out on pages 2 to 3.

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 Charities Act 2011;
- 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 I do not express an audit opinion on the view given by the accounts.

### **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.

Fielding & Co  
Accountants  
73 Bankside Lane  
Bacup  
Lancashire  
OL13 8HP

*Fielding & Co.*

4th September 2025

# BACUP FELLOWSHIP OF CHURCHES - CHARITY SHOP

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST AUGUST 2025

		2025		2024
	£	£	£	£
<b>Receipts</b>				
Shop takings		115,005		110,554
Bank interest		341		471
		<u>115,346</u>		<u>111,025</u>
<b>Payments</b>				
Wages and national insurance	66,634		61,618	
Pension scheme	1,138		1,015	
Rent	6,696		6,668	
Light, heat and water	3,712		3,700	
Insurance	497		416	
Repairs and renewals	634		975	
Stationery	72		68	
Cleaning	1,579		1,448	
Shop essentials	491		515	
Travelling expenses	313		235	
Accountancy charges	835		810	
Sundry expenses	2,794		1,360	
Bank charges	481		-	
		<u>85,876</u>		<u>78,828</u>
<b>Surplus for the year</b>		<u>29,470</u>		<u>32,197</u>
Distributions (see note)	32,500		61,000	
Less Donations received	-		-	
		<u>32,500</u>		<u>61,000</u>
<b>Net Surplus(Deficit) for the year</b>		<u><u>-3,030</u></u>		<u><u>-28,803</u></u>

# BACUP FELLOWSHIP OF CHURCHES - CHARITY SHOP

## BALANCE SHEET AT 31ST AUGUST 2025

	2025	2024
	£	£
<b>Balances</b>		
Current accounts	3,725	4,086
Deposit account	39,173	41,882
Cash in hand	240	200
	<u>43,138</u>	<u>46,168</u>

### Represented by:

#### Fund

At 1st September 2024	46,168	74,971
Surplus(Deficit) for the year	-3,030	-28,803
	<u>43,138</u>	<u>46,168</u>
At 31st August 2025	<u>43,138</u>	<u>46,168</u>

### NOTE

#### Distributions

Bacup Family Centre	5,000	30,000
Bacup Living Room	-	4,000
Bright Futures Early Learning	1,000	-
Britannia CP School	-	1,000
C.A.S.T.	1,500	3,000
Christians Against Poverty	6,000	5,000
Holy Trinity CE Primary School	1,000	-
M3 Project	6,000	5,000
Northern CP School	-	1,000
The Magdalene Project	5,000	6,000
The Rossendale Rubicon	1,000	1,000
Thorn Primary School	1,000	-
Trinity Baptist Food Bank	5,000	5,000
	<u>32,500</u>	<u>61,000</u>

#### Accounting Policy

The accounts have been prepared under a receipts and payments basis as allowed by Section 133 of the Charities Act 2011.

Bacup Fellowship of Churches.

Chair's report for the year to September 2025.

Both shops have had another tremendous year with turnover exceeding last year's figures. The turnover for 2024/25 of £115,005 represents an average weekly takings of £2,212.

During the course of this trading year we learned from our Bank (Nat West) that because our turnover had exceeded £100,000 for the year we would have to incur bank charges on transactions. Prior to this our account held with Nat West as a charity did not attract charges; in a sense we are the victims of our own success and whilst these charges 'take away' from the surplus we have for distribution as Trustees we have to accept them as another 'overhead'.

As Trustees we are grateful for the hard work and endeavour of all the staff and volunteers in our two shops that enables the level of turnover to be achieved. It's clear that year on year the shops provide a much-needed service and are greatly valued by those who use them.

As Trustees we are reminded that the two shops provide employment for four people and we are fortunate that we have not experienced significant staff turnover for a number of years which is a measure of our success. We also have a good track record of recruiting and retaining volunteers who are key to supporting the staff and as an organization we are committed to supporting our volunteers in whatever ways we can.

Without everyone's hard work and endeavor we would not be able to financially support the other charitable groups who we know are also so appreciative of the help we can offer.

During the course of the year we were made aware that if we play background music in our shops we have to do so under license (for copyright reasons); it was felt that background music is an important part of the shops 'ambience' both for customers and staff/volunteers and so the necessary license was purchased so that we are compliant.

At the October 2024 meeting the Trustees agreed to give a total of £32,500 to ten different organisations; as always we received letters of thanks from the organisations we supported during the year.

At our October 2024 meeting the Trustees agreed to commit (subject to adequate surplus generated from sales) to providing a fixed level of giving to three 'core' charities that we support of £5,000 p.a. for the following three years. The three charities are Bacup Family Centre, Magdalene Project, Trinity Baptist Food Bank. The reasoning behind this was to give the charities a degree of certainty moving forward that they could incorporate into other funding bids as 'leverage'

As Trustees we again say thank you to Metis HR for their support and advice in HR matters as well as to John Fielding for accountancy and payroll services.

Members meetings continue to be held after the Trustees meetings; at these meetings representatives from different churches are able to share what's happening in their own locations and it's encouraging to hear the good news stories that exist in what can often be a challenging mission field.

We continue to praise God and give thanks for his provision in the work we do and as we seek to bless others in His name.



Rev Derek Allen.

Chair of Trustees.

15<sup>th</sup> October 2025