



Life Church Barnton

Annual Accounting Statement

For the twelve months ending 31 December 2023

Registered charity number: 1051803
Charity Name: Barnton Pentecostal Church

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Legal and Administrative Information

Legal Charity Name:	Barnton Pentecostal Church
Known as:	Life Church – Barnton
Charity Web Site:	www.lifechurchbarnton.co.uk
Registered charity number:	1051803
For financial year commencing:	1 January 2023
For financial year ending on:	31 December 2023
Charity's Principal Address:	Blackcroft Avenue, Barnton, Northwich, Cheshire CW8 4HP
Trust bankers:	National Westminster Bank Ltd., The Bull Ring, Northwich, Cheshire CW9 5BN
Independent Examiner:	Grace Accounting, 14 Holly Drive, Coventry, CV8 3QA  Grace Accounting

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

The Trustees present their annual report together with the financial statements for the twelve months ended 31 December 2023.

The charity carries out its activities under the banner of Life Church – Barnton.

Reference and Administrative Information

Governing Document: The objectives, organisation, management and operations of Life Church Barnton is governed by a deed of trust, the original of which is held at Kingdom Bank in Nottingham.

Fellowship relationship: Life Church Barnton remains in relationship and fellowship with the churches forming Assemblies of God in Great Britain and Ireland, whose office is located at National Ministry Centre, Gf-F12, No 1-2 The Cottages, Deva Centre, Manchester, M3 7BE.

The principal address and other statutory information about the charity is listed on the contents page.

Holding Trustees: The management of the trust is by a church council which has the power, by simple majority vote, to appoint holding trustees who stand possessed of all the property of the trust.

Name	Office (if any)	Dates acted, if not for whole year	Name of person entitled to appoint trustees
Rev Stephen Thomas	Trustee		
Rev Andrew Taylor	Trustee		
Rev Andrew Webb	Trustee (Chairman)		

New Trustees are made aware of the work of the charity ahead of joining the board. This includes being fully briefed about the vision and purpose of the charity and being given information on the role of a trustee.

No Trustees retired or were appointed in the period.

Accounts Preparation: The accounts are prepared on a Receipts and Payments Basis

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Risk Management

Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Due to the current size of the charity, the trustees believe the risks to the charity to be small.

Controls used by the charity include:

- Formal agendas for all Board activities
- Strategic planning, budgeting and management accounting
- Formal written policies
- Memorandums of Understanding with partner organisations
- Clear authorisation and appraisal levels

Charitable Objectives

The main objects of the trust remain those of the proclamation and furtherance of the Christian gospel message.

In detail, the objectives are classified as follows:

- To advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit;
- 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 the provision of counselling and support in such parts of the United Kingdom or the world as the church council from time to time think fit;
- To advance education in such ways and in such parts of the United Kingdom or the world as the church council from time to time may think fit.

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Activities and achievements of the charity during the year

The charity has had an amazing 2023, overcoming challenges and introducing new ways of working to achieve our goals together as a growing church.

Early in 2023 we created a new post of "Projects Manager" to administrate and plan our children's and youth groups and alleviate the workload of the senior minister. The role is part time and has been in place from March 2023 and has continued into 2024. This role has been taken up by Emily Whitaker who has with great enthusiasm helped to enlarge these projects and helped our them be refocused and restructured.

Also in March 2023, Bess Isaiah became our Restore Charity Shop Manager. This is also a part time role, and she has restructured the shop and café and brought great energy to the projects increasing both footfall and revenue. She has also continued into 2024 bringing continuity and strength to the projects.

Our Rainbows project for preschool aged children and their carers has continued to increase in number and has a great sense of family as well as operating all inclusively serving our local community.

Ignite is our Youth Project engaging students in high school. We have seen a steady increase in numbers as well as retaining a core group of around 12 students. We offer a wide range of activities (Pool, Table Tennis, Game Stations) as well as inspiring them with interactive sessions to encourage self-discovery, talents, gifts and social awareness as well as an introduction to faith for those interested.

We opened a new project for children in School years 1 - 6 called Tribes. The children stay for a magazine style program of fun and games with ministry during some sessions to engage the children with some of the exciting bible stories that capture the imagination and inspire to discover more of the faith journey. Numerical growth has been steady with a session averaging 10 – 14 children each week.

A team from Weaverham High School joined the Senior Minister Andy on a mission trip to Bucharest, Romania during May. The team comprised of two teaching staff including the head of RE and ten year 10 students. The team donated over £1,000 of Samsung IT equipment, special toys and educational resources to help students with Autism at the Help Autism project. They also financed and joined eight staff and 18 children from the project on trips to the Bucharest Zoo and also to an adventure Park outside of Bucharest in the countryside engaging in a range of activities including a "Treenazium". The team also took the train to Brasov in Transylvania to discover this medieval town with its history and stunning location. The trip was an amazing success.

During the summer we had a fun day to engage our local community that the church financed and worked together to bring a free event to our community. Over 200 people attended on the day and was a great success.

Church attendance again slowly shows increase with a group of families forming the regular church family that are working together to further Christ's Kingdom in our locality. There is a real sense of togetherness based in love and mutual support.

During the autumn we worked together to remove the old carpet covering the main hall (an exhausting task) and then had a new carpet installed that has created a great new look. We also built stud walls either side of the stage to frame the area and create a storage space for equipment used every week. With the addition of curtains to cover the storage area and equipment the hall looks amazing.

We are very thankful to all those who belong to the church and give so generously to make the church financially viable. We also look at ways to increase revenue from room rental and external hirers that is also showing an increase over 2023 into 2024.

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Our thanks to the support of our Trustees, Andy Webb, Steve Thomas and Andy Taylor during 2023 and to everyone who is part of our Life Church family.

We see 2023 being a positive year for our church and charity serving one-another and our local community in love and having a fun time together achieving our goals.

Andrew Webb
Chair of Trustees.

Trustees' Annual Report

Report to the trustees of Life Church - Barnton

Financial Review

Principal Funding Sources

Total restricted and unrestricted gifts and donations in the 12-month period to 31 December 2023 amounted to £60,647 (2022: £169,715). Unrestricted income amounted to £51,728 (2022: £159,373) of which £Nil (2022: £112,920) related to the proceeds of the sale of 101 Runcorn Road, Barnton. Restricted income amounted to £8,919 (2022: £10,342), predominantly missions giving and the receipt of a £900 (2022: £1,500) grant.

Expenses of £76,948 (2022: £100,655) were incurred, of which £67,478 (2022: £91,853) related to unrestricted expenditure, including the repayment of short-term loans of £Nil (2022: £21,163), £9,470 (2022: £8,802) related to restricted expenditure.

In the period to 31 December 2023, net outgoing resources amounted to £16,301 (2022: incoming resources £69,060) of which the unrestricted deficit amounted to £15,750 (2022: surplus £67,520) and the restricted deficit amounted to £551 (2022: surplus £1,540). £1,301 was transferred from the Restricted Fund in the year. As at 31 December 2023, the church had total cash funds available to it of £59,544 (2022: £75,845) of which £58,394 (2022: £75,445) was classified as unrestricted and £1,150 (2022: £400) as restricted.

There were no outstanding loans or mortgages by the charity.

Investment Policy

Aside from building and retaining a prudent amount in reserves each year, most of the Charity's funds are to be spent in the short term to meet the charities objectives. Where surplus funds are held over, these will be held on deposit within the Charity's main banking facilities. If substantial funds are built up ahead of being deployed to outwork the Charity's objectives, the trustees will consider low risk bank overnight depositary facilities.

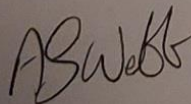
Reserves Policy

The policy of the church is to keep, in reserve funds, the equivalent to three months average running costs. The church seeks to be prudent with its finances and is aware of the possibility of fluctuations in its income. It also wishes to have funds in reserve to take advantage of opportunities that arise to expand the work or respond to emergency needs as they arise. For this reason, the Trustees deem it wise to set aside funds equivalent to at least three months average running costs at this time. In order to ensure that funds are kept at this level the Trustees have agreed to set aside any surplus income and pay it into the Kingdom Bank account on a regular basis until this level is reached. Details of this can be found in our financial statement. The level of our reserves is monitored quarterly at the Trustees meeting.

At the balance sheet date, the church holds, in unrestricted cash reserves, cash in excess of its reserves requirement.

The board of trustees have approved the report above.

Signed:



Full Name: Andrew Webb

Position: Chair of Trustees

Date: 29 OCTOBER 2024

Independent Examiners Report

For the 12 month period to 31 December 2023

Life Church - Barnton - Charity Number 1051803

Report to the trustees / members of Barnton Pentecostal Church

Registered Charity number: 1051803

For accounts covering twelve-month period ended: 31 December 2023 prepared on a Receipts and Payments basis.

Respective responsibilities of trustees and Independent Examiner

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."

In connection with my examination, no other matter, except that referred to in the above paragraphs, have come to my attention:

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

(a) to keep accounting records in accordance with section 130 of the 2011 Act; and

(b) to prepare accounts which accord with the accounting records and to 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.

Name: Grace Accounting

Date: 4 October 2024

Address: Grace Accounting, Ryton on Dunsmore, Warwickshire

 **Grace Accounting**

Accounting Statement

For the 12 month period to 31 December 2023

Life Church - Barnton - Charity Number 1051803

Section A Unrestricted Funds

Receipts

Breakdown Using Own Analysis

		2023	2023	2022	2022
Receipts from Trading Activities	Refresh Cafe Income	3,650		2,158	
	Cost of Sales	(2,411)		(1,876)	
	Contribution from Refresh		1,239		282
	Restore Income	15,758		14,861	
	Cost of Sales	(220)		(232)	
	Contribution from Restore		15,538		14,629
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	11,561		14,151	
	Income Tax Recovery on Gift Aid	3,643		2,762	
	Subscriptions & Fees	7,340		5,002	
	Gifts in Kind & Legacies	0		0	
			22,544		21,915
Receipts earned from assets	Rents Received	9,480		8,517	
			9,480		8,517
Other Receipts	Sundry Income	2,205		38	
	Bank Interest Received	721		72	
	Sale of Assets	0		112,920	
	Loans Received	0		1,000	
			2,926		114,030
TOTAL RECEIPTS			51,728		159,373

Payments

Breakdown Using Own Analysis

		2023	2023	2022	2022
Ministry & Mission Payments	Ministry Salaries & Expenses	24,824		23,353	
	Junior Church & Evangelism	361		747	
	Subs & Donations to UK Ministries	108		413	
	Contributions to AoG Funds	612		612	
			25,905		25,125
Payments for Administration, Property, Publicity and Management	Telephone, Stationery, & Postage	125		99	
	Rent, Rates, Light & Heat	5,974		5,191	
	Advertising	156		165	
	Property Expenses and Insurance	11,269		15,001	
	Bank charges	462		129	
	Internet Costs	525		472	
	Office Salaries & Expenses	12,826		11,839	
	Legal & Accounting Charges	5,655		430	
	Plant & Equipment Costs	1,059		7,126	
	Catering, Entertaining & Hospitality	2,297		3,644	
	Miscellaneous Expenses	1,225		1,469	
			41,573		45,565
Other Payments (Not counting as Expenditure)	Loan Principal Repaid	0		21,163	
	Adjusting items	0		0	
			0		21,163
TOTAL PAYMENTS			67,478		91,853
Net Surplus / (Deficit)			(15,750)		67,520
Transfer from/(to) Restricted Funds			(1,301)		5,506
Cash Funds last year end			75,445		2,419
Cash Funds this year end			58,394		75,445

Accounting Statement

For the 12 month period to 31 December 2023

Life Church - Barnton - Charity Number 1051803

Section B Restricted Income Funds

Receipts

Breakdown Using Own Analysis

		2023	2023	2022	2022
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	805		722	
	Income Tax Recovery on Gift Aid	0		0	
	Building Fund Income	0		0	
	Missions Income	7,214		8,121	
			8,019		8,842
Receipts from Trading Activities	Rent Received	0		0	
			0		0
Receipts earned from assets	Bank interest	0		0	
			0		0
Other Receipts	Grants Received	900		1,500	
	Other	0		0	
			900		1,500
TOTAL RECEIPTS			8,919		10,342

Payments

Breakdown Using Own Analysis

		2023	2023	2022	2022
Ministry & Mission Payments	Costs of Ministry Support	0		0	
	Gifts and Sponsorship funds released	16		1,257	
	Subs & Donations to UK Ministries	0		0	
	Mission trips / Overseas Donations	3,836		7,545	
			3,852		8,802
Payments for Administration, Property, Publicity and Management	Advertising	449		0	
	Catering, Entertaining & Hospitality	100		0	
	Property Repairs & Maintenance	2,450		0	
	Equipment Repairs & Renewals	2,179		0	
	Legal & Professional Costs	0		0	
	Miscellaneous Expenditure	441		0	
			5,619		0
Other Payments (not counting as Expenditure)	Purchase of Assets	0		0	
			0		0
TOTAL PAYMENTS			9,470		8,802
Net Surplus / (Deficit)			(551)		1,540
Transfer (to)/from General Funds			1,301		(5,506)
Cash Funds last year end			400		4,366
Cash Funds this year end			1,150		400

Accounting Statement

For the 12 month period to 31 December 2023

Life Church - Barnton - Charity Number 1051803

Section C

Endowment Funds

The Charity does not have any Permanent or Expendable Endowment Funds

Section D

Statement of Assets and Liabilities at Year End

Cash Funds		Unrestricted funds	Restricted funds to	Endowment funds
Cash in Bank - Church		560	0	0
Cash in Bank - Santander		0	1,150	0
Balances held in Kingdom Bank		57,834	0	0
Cash in hand		0	0	0
Total Cash Funds		58,394	1,150	0
Other Monetary Assets		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Income Tax Claim Due for Repayment		0	0	0
Recoverable Grants		0	0	0
Other Debtors & Prepayments		0	0	0
Total Other Monetary Assets		0	0	0
Investment Assets		Fund to which it	Cost	Current Value
Term Deposits			0	0
Other Investments		General Funds	0	0
Total Investment Assets			0	0
Assets Retained for Charity's own use		Fund to which it belongs	Cost	Current Value
Land and Buildings		General Fund	11,593	350,000
Plant and Equipment		General Fund	0	0
Fixtures and Fittings		General Fund	0	0
Computer Equipment		General Fund	1,008	650
Plant and Equipment		Restricted Funds	1,029	830
Computer Equipment		Restricted Funds	1,000	630
Total Retained Assets			14,630	352,110
Liabilities		Fund to which it	Amount due within	Balance due after
Unpaid Income Tax & N.I. due		General Fund	0	0
Unpaid Salaries & Wages		General Fund	0	0
Suppliers Accounts Due		General Fund	1,643	0
Independent Examiners Account Due		General Fund	200	0
Contingent Liabilities		General Fund	0	0
Other Liabilities		General Fund	0	0
Total Liabilities			1,843	0

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a. Basis of accounting

The accounts have been prepared on a receipts and payments basis

b. Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Life church
LoveGodLovePeopleLoveLife

Life Church - Barnton

www.lifechurchbarnton.co.uk