



Life Church Barnton

Annual Accounting Statement


For the twelve months ending 31 December 2024

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 2024
For financial year ending on:	31 December 2024
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 

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 2024.

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)		
Isaiah Ayhok	Trustee	Appointed 29 October 2024	

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

2024 has been an exciting year for us at Life Church seeing steady growth numerically and achieving stability as we work as a church family together.

The Restore Charity Shop and Refresh café have had a new lease of life as our manager Bess Isaiah, appointed in March 2023 has continued to bring a vibrant and welcoming energy. She has grown an amazing team of volunteers who work together to serve Life Church and our community and creating income for the charity (£21,229.72)

During 2024 our Projects Manager Emily Whitker has continued to develop the role she was appointed to in March 2023. Taking the lead managing our Rainbows, Tribes and Ignite groups she has moved them forward bringing a new dynamic and linking them more successfully to our Life Church family of activities. Working together with the Senior leader she has worked on our main grant funding applications that will bring a significant financial injection to the charity during 2025 covering capital funding for equipment and support towards our employment costs.

During 2023 our accounting was outsourced and digitalised. Emily took on the role for 2024 and has learned quickly and is successfully running the finances for the charity. This has significantly reduced the costs for the charity of managing our finances. She has carried on in 2025 implementing savings and restructuring some applications as required simplifying further our accounting.

The senior minister, joined by Susan Ayhok and Emily Whitaker visited the Autism Transylvania project in Cluj, Romania. The task was to gather information of the projects activities and the condition of the property owned by Christian Community Ministries Romania of which this charity has links with. They also visited projects that we have supported with Pastor Gigi and Denisa Stir (supporting families caught in poverty)
A plan to move forward will be decided during 2025. The senior minister will be supported by Pastor Steve Thomas. They will visit Cluj during 2025.

During 2024 no large building projects were undertaken but smaller maintenance was completed as identified and required.

All Policies are being reviewed and will be updated as required during the next year. Safe guard DBS were processed as required and a new policy has begun to be developed for implementation during 2025.

All volunteers and staff joined the Trustees for a Christmas meal in December as a thank you for all their hard work and had a great time

The Trustees thank all those who have supported the charity during 2024 and we look forward to what 2025 will bring.

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 2024 amounted to £57,683 (2023: £60,647). Unrestricted income amounted to £54,443 (2023: £51,728). Restricted income amounted to £3,240 (2023: £8,919), predominantly missions giving and the receipt of £1,334 (2023: £900) in grants.

Expenses of £65,061 (2023: £76,948) were incurred, of which £63,727 (2023: £67,478) related to unrestricted expenditure. £1,334 (2023: £9,470) related to restricted expenditure, £1,334 being grant expenditure.

In the period to 31 December 2024, net outgoing resources amounted to £7,378 (2023: outgoing resources £16,301) of which the unrestricted deficit amounted to £9,284 (2023: deficit £15,750) and the restricted surplus amounted to £1,906 (2023: deficit £551). As at 31 December 2024, the church had total cash funds available to it of £52,166 (2023: £59,544) of which £52,050 (2023: £58,394) was classified as unrestricted and £116 (2023: £1,150) 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.

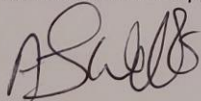
Reserves Policy

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 Web

Position: Chair of Trustees

Date: 26.10.25

Independent Examiners Report

For the 12 month period to 31 December 2024

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 2024 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: 10 October 2025

Address: Grace Accounting, Ryton on Dunsmore, Warwickshire

 **Grace Accounting**

Accounting Statement

For the 12 month period to 31 December 2024

Life Church - Barnton - Charity Number 1051803

Section A Unrestricted Funds

Receipts		Breakdown Using Own Analysis			
		2024	2024	2023	2023
Receipts from Trading Activities	Refresh Cafe Income	3,163		3,650	
	Cost of Sales	(2,034)		(2,411)	
	Contribution from Refresh		1,129		1,239
	Restore Income	18,066		15,758	
	Cost of Sales	0		(220)	
	Contribution from Restore		18,066		15,538
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	13,114		11,561	
	Income Tax Recovery on Gift Aid	3,082		3,643	
	Subscriptions & Fees	5,831		7,340	
	Gifts in Kind & Legacies	0		0	
			22,026		22,544
Receipts earned from assets	Rents Received	11,236		9,480	
			11,236		9,480
Other Receipts	Sundry Income	1,329		2,205	
	Bank Interest Received	656		721	
	Sale of Assets	0		0	
	Loans Received	0		0	
			1,985		2,926
TOTAL RECEIPTS			54,443		51,728
Payments		Breakdown Using Own Analysis			
		2024	2024	2023	2023
Ministry & Mission Payments	Ministry Salaries & Expenses	25,540		24,824	
	Junior Church & Evangelism	40		361	
	Subs & Donations to UK Ministries	703		108	
	Contributions to AoG Funds	672		612	
			26,955		25,905
Payments for Administration, Property, Publicity and Management	Telephone, Stationery, & Postage	123		125	
	Rent, Rates, Light & Heat	7,593		5,974	
	Advertising	179		156	
	Property Expenses and Insurance	2,745		11,269	
	Bank charges	305		462	
	Internet Costs	900		525	
	Office Salaries & Expenses	14,068		12,826	
	Legal & Accounting Charges	1,977		5,655	
	Property Maintenance & Equipment Costs	5,096		1,059	
	Catering, Entertaining & Hospitality	2,330		2,297	
Miscellaneous Expenses	1,455		1,225		
			36,771		41,573
Other Payments (Not counting as Expenditure)	Loan Principal Repaid	0		0	
	Adjusting items	0		0	
			0		0
TOTAL PAYMENTS			63,727		67,478
Net Surplus / (Deficit)			(9,284)		(15,750)
Transfer from/(to) Restricted Funds			2,940		(1,301)
Cash Funds last year end			58,394		75,445
Cash Funds this year end			52,050		58,394

Accounting Statement

For the 12 month period to 31 December 2024

Life Church - Barnton - Charity Number 1051803

Section B		Restricted Income Funds			
Receipts					
	Breakdown Using Own Analysis	2024	2024	2023	2023
Gifts & Voluntary Receipts	Gifts Tithes & Offerings	0		805	
	Income Tax Recovery on Gift Aid	0		0	
	Building Fund Income	0		0	
	Missions Income	1,906		7,214	
			1,906		8,019
Receipts from Trading Activities	Rent Received	0		0	
			0		0
Receipts earned from assets	Bank interest	0		0	
			0		0
Other Receipts	Grants Received	1,334		900	
	Other	0		0	
			1,334		900
TOTAL RECEIPTS			3,240		8,919
Payments					
	Breakdown Using Own Analysis	2024	2024	2023	2023
Ministry & Mission Payments	Costs of Ministry Support	0		0	
	Gifts and Sponsorship funds released	0		16	
	Subs & Donations to UK Ministries	0		0	
	Mission trips / Overseas Donations	0		3,836	
			0		3,852
Payments for Administration, Property, Publicity and Management	Advertising	0		449	
	Catering, Entertaining & Hospitality	0		100	
	Property Repairs & Maintenance	0		2,450	
	Equipment purchase - Grant funded	1,334		2,179	
	Legal & Professional Costs	0		0	
	Miscellaneous Expenditure	0		441	
			1,334		5,619
Other Payments (not counting as Expenditure)	Grant Expenditure	0		0	
			0		0
TOTAL PAYMENTS			1,334		9,470
Net Surplus / (Deficit)			1,906		(551)
Transfer (to)/from General Funds			(2,940)		(5,506)
Cash Funds last year end			1,150		7,207
Cash Funds this year end			116		1,150

Accounting Statement

For the 12 month period to 31 December 2024

Life Church - Barnton - Charity Number 1051803

Section C	Endowment Funds
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The Charity does not have any Permanent or Expendable Endowment Funds

Section D	Statement of Assets and Liabilities at Year End
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Cash Funds	Unrestricted funds	Restricted funds to	Endowment funds
Cash in Bank - Church	225	0	0
Cash in Bank - Santander	0	116	0
Balances held in Kingdom Bank	51,790	0	0
Cash in hand	35	0	0
Total Cash Funds	52,050	116	0

Other Monetary Assets	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Income Tax Claim Due for Repayment	771	0	0
Recoverable Grants	0	0	0
Other Debtors & Prepayments	0	0	0
Total Other Monetary Assets	771	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	0	0
Independent Examiners Account Due	General Fund	0	0
Contingent Liabilities	General Fund	425	0
Other Liabilities	General Fund	0	0
Total Liabilities		425	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