Company registration number 05637748 (England and Wales)

Charity registration number 1136007 (England and Wales)

GATEWAY CHRISTIAN CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

GATEWAY CHRISTIAN CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Quintanilla D L'Herroux Dr O Lawal S Freeman M Nyenyezi	
Secretary	M Nyenyezi	
Country of incorporation	United Kingdom (England and Wales)	05637748
Charity registration	England and Wales	1136007
Registered office	Front Building Bethel Convention Centre Kelvin Way West Bromwich West Midlands B70 7JW	

GATEWAY CHRISTIAN CENTRE

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GATEWAY CHRISTIAN CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

The report is also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: 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)".

Objectives and activities

Objectives and aims

The charity's objectives are:-

- to advance the Gospel of Jesus Christ for the benefit of the public
- to function as, and operate ministries normal to, a place of worship (i.e. a local Christian church)
- to prepare and publish Christian education materials for all ages and review and approve courses already available
- to advance the Gospel of Jesus Christ by means of broadcasting messages of an evangelical and teaching nature
- to establish and/or assist in the establishment of missions domestically and abroad, both directly and in conjunction with other individuals and organisations of like faiths and objectives
- to assist those in poverty, providing basic human needs (food, clothing, shelter, etc.)

Significant activities

2025 has been another encouraging and fruitful year for Gateway Christian Centre. The church in West Bromwich continues to thrive, with strong attendance across both weekend services and a vibrant atmosphere of worship, community, and spiritual growth. Our children's ministry remains a major strength of the church, with consistently high attendance and a dedicated team creating a safe, joyful, and faith-filled environment for children and families.

Our seniors' ministry, which meets weekly during the daytime, continues to provide valuable fellowship, pastoral care, and support for many older members of the congregation, particularly those who find evening activities or larger weekend gatherings more difficult to attend. This ministry remains an important part of the life and care of the church community.

The financial position of the church has remained stable and healthy throughout the year. This has enabled Gateway Christian Centre to continue supporting a variety of missions initiatives and charitable causes both locally and internationally, reflecting the church's ongoing commitment to sharing the gospel and serving communities in practical ways. We have also been able to support the starting of the Liverpool campus with a sizeable donation as well as raising capital to prepare for the purchase of a new facility in West Bromwich. Both very encouraging signs of healthy church life.

Our youth and young adult's ministries have remained steady throughout 2025. While attendance growth in these areas continues to be a focus for the future, the young people who participate regularly are building strong relationships, growing in faith, and engaging positively in the life of the church through weekly gatherings, discipleship, and community activities.

We began a new ministry targeting people ages 20-35 called The Collective. This is going very well and promises to be a thriving community within the larger church. We are seeing the 'quiet revival' that many churches are experiencing which is seeing strong growth in that age range.

The staff team has continued to strengthen throughout the year. Team culture, morale, and operational effectiveness remain at a very high level, and the church continues to benefit from a committed and unified leadership and administration team. Internal systems, communication, and organisation have continued to improve, helping the church operate more effectively and sustainably.

The opening of Gateway Liverpool has continued to be a significant focus throughout 2025. The West Bromwich congregation has remained highly supportive through prayer, financial giving, volunteer involvement, and practical assistance. This shared vision has continued to bring a strong sense of unity, purpose, and fresh momentum across both locations. The Liverpool campus has had a strong start, and the church is beginning to grow in all areas. The congregation consists of approximately 70 people and has several teams operating well. This includes, worship ministry, children's ministry, pastoral care, evangelism and 'ministry of helps' which is the team that facilitates the Sunday morning services.

Evangelism and outreach have remained central to the mission of Gateway Christian Centre during 2025. Through church services, outreach initiatives, testimonies, community events, and personal witness, many individuals have made commitments to the Christian faith during the year. New believers are encouraged to engage with discipleship opportunities and pastoral support structures designed to help them grow spiritually and strengthen family and personal wellbeing.

Sunday worship continues to play a significant role in the spiritual life of the church and contributes greatly to the atmosphere of faith, unity, and encouragement within the congregation.

We have launched a ministry training and discipleship programme called The Timothy Group, inspired by the relationship between the Apostle Paul and Timothy. We are currently investing in 15 individuals, meeting with them monthly in a variety of settings and group formats. The purpose of the programme is to identify, equip, and mentor future church leaders. We believe that preparing for future growth and expansion, while also ensuring the long-term health and sustainability of the church, is a key responsibility of effective leadership.

The relocation from our current rented facility to St Philip's is continuing to move forward, although the process has been slower than anticipated. From our side, the necessary preparations are largely complete; however, the Diocese of Lichfield is progressing at a measured pace with the legal documentation required to facilitate the transfer of ownership.

All donated funds are in place, with the exception of amounts already spent on project-related costs such as architectural and legal fees. Quotes have been obtained and preparations are ready to proceed as soon as the legal process is finalised. Both the congregation and leadership team are eager to move forward, as we have effectively reached the growth capacity of our current facility and believe the move is essential to support the next season of ministry.

Public Benefit
The Charity's activities represent a public benefit in terms of the support it provides to the members of the congregation and the funds they raise towards the cost of supporting vulnerable people.

The Charity Trustees are satisfied that they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Commission.

Financial review

Principal funding sources
The charity's principle funding source during the year was the offerings from the congregation and related gift aid received which accounted for a total of £952,858 (2024: £732,355) of the £961,823 (2024: £745,078) total income for the year.

The total expenditure during the year of £779,166 (2024: £668,366) included staff costs of £434,086 (2024: £353,214), who were mainly employed for activities in pursuit of the church's objectives. The balance of expenditure during the year mainly related to running costs for premises used for the provision of activities in pursuit of the church's objectives.

Reserves policy
The charity has a designated contingency fund which is funded at £1,500 per month from the general fund, the long term aim is to hold between 3 and 6 months expenditure reserves.
Monthly giving continues to rise as our congregation grows.

Cash reserves of £418,091 (2024 : £293,145) are held for future expenditure in pursuit of the charity's objectives. This includes restricted funds of £298,955 (2024 : £112,836).
Total funds carried forward amounted to £504,957 (2024 : £322,300) including unrestricted funds of £206,002 (2024: £209,464) and restricted funds of £298,955 (2024 : £112,836).

Future Plans
The charity still has firm plans to secure a permanent facility from which the church can operate.

Structure, governance and management

Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Key management remuneration
Remuneration for key management personnel is discussed and set by A D Colyer, J D Colyer and I Shepherd, with the exception of their own, and is dependent on the role undertaken. All remuneration is then agreed by the trustees.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Gateway Christian Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28 November 2005, and the board of trustees is responsible for the actions of Gateway Christian Centre. The Members of the Charity have agreed to contribute up to £10 in the event of the charity winding up.

The board of trustees is made up of people with a mix of personal and professional skills and experience. The board seeks to ensure that the balance of skills is appropriate to the charity's purpose and objectives, and takes this into account when approaching individuals to offer themselves for election.

Responsibility for the day-to-day leadership and management of the charity is delegated to Jon Colyer, who is supported by an executive committee made up of staff members with a wide range of experience, backgrounds and ethnicity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
05637748 (England and Wales)

Registered Charity number
1136007

Registered office
Front Building
Bethel Convention Centre
Kelvin Way
West Bromwich
West Midlands
B70 7JW

Trustees
Mr J Quintanilla
Mr D L'Herroux
Mr O Lawal
Mr S Freeman
Mr M Nyenyezi

Company Secretary
Mr M Nyenyezi

Independent Examiner
Jerroms GCN Limited
Chartered Certified Accountants
West Point, Second Floor
Mucklow Office Park
Mucklow Hill
Halesowen
B62 8DY

Bankers
HSBC
The Bridge
Walsall
West Midlands
WS1 1LN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



M Nyenyezi
Trustee

22 June 2026

GATEWAY CHRISTIAN CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATEWAY CHRISTIAN CENTRE

I report to the trustees on my examination of the financial statements of Gateway Christian Centre charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Thomas May FCCA
Jerroms GCN Limited
Chartered Certified Accountants
West Point, Second Floor
Mucklow Office Park
Mucklow Hill
Halesowen
B62 8DY

Dated: 22 June 2026

GATEWAY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	671,223	281,635	952,858	707,743	24,612	732,355
Other trading activities	3	4,230	2,125	6,355	11,605	-	11,605
Investments	4	2,610	-	2,610	1,118	-	1,118
Total income		678,063	283,760	961,823	720,466	24,612	745,078
Expenditure on:							
Charitable activities	5	681,525	97,641	779,166	657,093	11,273	668,366
Total expenditure		681,525	97,641	779,166	657,093	11,273	668,366
Net income/(expenditure) and movement in funds		(3,462)	186,119	182,657	63,373	13,339	76,712
Reconciliation of funds:							
Fund balances at 1 January 2025		209,464	112,836	322,300	146,091	99,497	245,588
Fund balances at 31 December 2025		206,002	298,955	504,957	209,464	112,836	322,300

The notes on pages 10 to 20 form part of these financial statements.

GATEWAY CHRISTIAN CENTRE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	**10**		1,155		1,732
Tangible assets	**11**		67,311		45,478
			68,466		47,210
Current assets					
Debtors	**12**	24,682		10,152	
Cash at bank and in hand		418,091		293,145	
		442,773		303,297	
Creditors: amounts falling due within one year	**14**	(6,282)		(18,138)	
Net current assets			436,491		285,159
Total assets less current liabilities			504,957		332,369
Creditors: amounts falling due after more than one year	**15**		-		(10,069)
Net assets			504,957		322,300
The funds of the charity					
Restricted income funds	**17**		298,955		112,836
Unrestricted funds	**18**		206,002		209,464
			504,957		322,300

The notes on pages 9 to 19 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 22 June 2026

M Nyenyezi
Trustee

GATEWAY CHRISTIAN CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	24		191,044		94,105
Investing activities					
Purchase of tangible fixed assets		(48,799)		(10,492)	
Investment income received		2,610		1,118	
Net cash used in investing activities			(46,189)		(9,374)
Financing activities					
Repayment of bank loans		(19,909)		(10,012)	
Net cash used in financing activities			(19,909)		(10,012)
Net increase in cash and cash equivalents			124,946		74,719
Cash and cash equivalents at beginning of year			293,145		218,426
Cash and cash equivalents at end of year			418,091		293,145

The notes on pages 10 to 20 form part of these financial statements.

1 Accounting policies

Charity information

Gateway Christian Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Front Building, Bethel Convention Centre, Kelvin Way, West Bromwich, West Midlands, B70 7JW.

1.1 Accounting convention

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.3 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

All costs of the charity are deemed to be directly attributable to charitable activities.

1.5 Intangible fixed assets other than goodwill

Intangible assets, other than goodwill, include, computer software, patents, licences and trademarks and are stated at the amount initially recognized, less accumulated amortisation and accumulated impairment losses.

1 Accounting policies **(Continued)**

The expected useful lives of assets are reviewed on an annual basis and, if necessary, changes in useful lives are accounted for prospectively.

Computer software	33.33% reducing balance

1.6 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500.

The Charity adds to the carrying amount of an item of fixed assets the cost of replacing part of such an item when the cost is incurred, if the replacement part is expected to provide incremental future benefits to the Charity. The carrying amount of the replaced part is derecognised. Repairs and maintenance are charged to the Statement of Financial Activities during the period in which they are incurred.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Sound and video equipment	33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.8 Pension costs and other post-retirement benefits

The Charity operates a defined contribution pension scheme. Contributions payable to the Charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	579,194	248,431	827,625	618,010	23,193	641,203
Gift aid	92,029	33,204	125,233	89,733	1,419	91,152
	671,223	281,635	952,858	707,743	24,612	732,355

3 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Rental income	500	2,125	2,625	4,548	-	4,548
Event income	3,730	-	3,730	7,057	-	7,057
Other trading activities	4,230	2,125	6,355	11,605	-	11,605

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,610	1,118

5 Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Direct costs						
Staff costs	388,703	45,383	434,086	353,214	-	353,214
Depreciation and impairment	27,542	-	27,542	18,490	-	18,490
Rent and insurance	71,058	2,646	73,704	78,553	-	78,553
Light and heat	28,361	3,311	31,672	46,680	-	46,680
Miscellaneous	23,598	-	23,598	21,522	-	21,522
Resources and literature	15,721	843	16,564	10,290	-	10,290
Hospitality and catering	14,534	3,026	17,560	17,059	-	17,059
Gifts etc - missions	25,250	-	25,250	23,643	-	23,643
Gifts - other	818	142	960	934	-	934
Training	3,512	-	3,512	2,089	-	2,089
Motor, travel and susbsistence	9,332	239	9,571	1,438	-	1,438
Property renovation, repairs and renewals	-	8,397	8,397	-	8,580	8,580
Equipment purchases, repairs and renewals	7,606	1,058	8,664	14,035	-	14,035
Computer and internet costs	24,507	502	25,009	23,078	-	23,078
Printing, stationery and advertising	12,658	1,740	14,398	13,010	-	13,010
Telephone and postage	5,704	367	6,071	5,239	-	5,239
Bank Charges	7,266	(30)	7,236	(391)	-	(391)
Church Trips and events	10,387	3,050	13,437	18,997	-	18,997
Broadcast charges	-	-	-	92	-	92
Safeguarding	15	-	15	2,110	-	2,110
Liverpool general set up costs	-	22,816	22,816	-	2,693	2,693
	676,572	**93,490**	**770,062**	**650,082**	**11,273**	**661,355**
Share of support and governance costs (see note7)						
Support	4,953	**4,151**	9,104	7,011	-	7,011
	681,525	**97,641**	**779,166**	**657,093**	**11,273**	**668,366**
Analysis by fund						
Unrestricted funds	681,525	-	681,525	657,093	-	657,093
Restricted funds	-	97,641	97,641		11,273	11,273
	681,525	**97,641**	**779,166**	**657,093**	**11,273**	**668,366**

6 Support costs allocated to activities

	2025	2024
	£	£
Independent examiners fee	2,689	2,079
Legal and professional fees	6,038	4,296
Bank loan interest	377	636
	9,104	7,011
Analysed between:		
Charitable expenditure	9,104	7,011

7 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Administration	15	13

Employment costs	2025	2024
	£	£
Wages and salaries	390,995	322,763
Social security costs	34,985	24,094
Other pension costs	8,106	6,357
	434,086	353,214

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Intangible fixed assets

	Computer software
	£
Cost	
At 1 January 2025 and 31 December 2025	6,629
Amortisation and impairment	
At 1 January 2025	4,897
Amortisation charged for the year	577
At 31 December 2025	5,474
Carrying amount	
At 31 December 2025	1,155
At 31 December 2024	1,732

11 Tangible fixed assets

	Plant and equipment	Fixtures and fittings	Sound and video equipment	Total
	£	£	£	£
Cost				
At 1 January 2025	7,020	31,750	159,023	197,793
Additions	-	14,288	34,511	48,799
At 31 December 2025	7,020	46,038	193,534	246,592
Depreciation and impairment				
At 1 January 2025	4,799	19,001	128,516	152,316
Depreciation charged in the year	555	6,073	20,337	26,965
At 31 December 2025	5,354	25,074	148,853	179,281
Carrying amount				
At 31 December 2025	1,666	20,964	44,681	67,311
At 31 December 2024	2,221	12,749	30,508	45,478

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Other debtors	7,938	-
Prepayments and accrued income	16,744	10,152
	24,682	10,152

13 Loans and overdrafts

	2025	2024
	£	£
Bank loans	-	19,909
Payable within one year	-	9,840
Payable after one year	-	10,069

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	13	-	9,840
Accruals and deferred income		6,282	8,298
		6,282	18,138

15 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Bank loans	13	-	10,069

16 Retirement benefit schemes

Defined contribution schemes	2025	2024
	£	£
Charge to profit or loss in respect of defined contribution schemes	8,106	6,357

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Building Fund	106,685	165,398	(12,550)	259,533
Trips Fund	958	-	-	958
Gateway - Liverpool	5,168	117,353	(85,091)	37,430
Missions	25	1,009	-	1,034
	112,836	283,760	(97,641)	298,955

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Building Fund	98,539	16,726	(8,580)	106,685
Trips Fund	958	-	-	958
Gateway - Liverpool	-	7,861	(2,693)	5,168
Missions	-	25	-	25
	99,497	24,612	(11,273)	112,836

Building Fund
The purpose of this fund is for the maintenance and upkeep of the building, in addition to the potential future purchase.

Mission Fund
This fund provides support for various missions in relation to the objectives of the Church.

Trips Fund
To maintain funds for trips organised by the Charity's members for example 'The Colours Trip' and 'Flourish'.

Gateway - Liverpool
The purpose of this fund is for the running and support of the new church services and facilities being held in Liverpool.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General Fund	170,801	674,333	(671,786)	(18,000)	155,348
Youth Work Fund	1,814	2,433	(1,458)	-	2,789
Events Fund	849	1,297	(1,761)	-	385
Contingency Fund	36,000	-	-	18,000	54,000
General funds	-	-	(6,520)	-	(6,520)
	209,464	678,063	(681,525)	-	206,002

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General Fund	127,575	713,941	(652,715)	(18,000)	170,801
Youth Work Fund	119	5,958	(4,263)	-	1,814
Events Fund	397	567	(115)	-	849
Contingency Fund	18,000	-	-	18,000	36,000
	146,091	720,466	(657,093)	-	209,464

19 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Intangible fixed assets	1,155	-	1,155
Tangible assets	67,311	-	67,311
Current assets/(liabilities)	137,536	298,955	436,491
	206,002	298,955	504,957

19 Analysis of net assets between funds **(Continued)**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Intangible fixed assets	1,732	-	1,732
Tangible assets	45,478	-	45,478
Current assets/(liabilities)	172,323	112,836	285,159
Long term liabilities	(10,069)	-	(10,069)
	209,464	112,836	322,300

20 Operating lease commitments

Lessee
The operating leases represent leases of rent to third parties. The leases are negotiated over terms of 5 years and rentals are fixed for 5 years.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	77,848	74,338
Between two and five years	39,823	117,671
	117,671	192,009

21 Employee benefit obligations

The charity has recognised the following costs in respect of defined pension contribution plans £8,106 (2024 £6,357).

22 Events after the reporting date

On 23rd April 2026 the charity was legally gifted the premises from which the Liverpool services are being held, The property gifted is 216-218 Aigburth Road, Liverpool, L17 9PE. A formal valuation will be obtained however the value is anticipated to be c. £750,000.

23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

24 Cash generated from operations

	2025	2024
	£	£
Surplus for the year	182,657	76,712
Adjustments for:		
Investment income recognised in statement of financial activities	(2,610)	(1,118)
Depreciation and impairment of tangible fixed assets	27,542	18,490
Movements in working capital:		
(Increase)/decrease in debtors	(14,529)	456
(Decrease) in creditors	(2,016)	(435)
Cash generated from operations	191,044	94,105

25 Analysis of changes in net funds

	At 1 January 2025	Cash flows	At 31 December 2025
	£	£	£
Cash at bank and in hand	293,145	124,946	418,091
Loans falling due within one year	(9,840)	9,840	-
Loans falling due after more than one year	(10,069)	10,069	-
	273,236	144,855	418,091