ST. LUKE'S CHURCH
LODGE MOOR

St Luke's Church, Lodge Moor

Registered Charity No: 1136795

Annual Report and Financial Statements

For the year ending 31 December 2025

CONTENTS

SECTION A: Annual Report		**Page**
A.1	Aims and Purposes	3
A.2	Objectives and Activities	3
A.3	Public Benefit Statement	3
A.4	Achievements and Performance	4
A.5	Plans for the future	4
A.6	Financial Review	5
A.7	Structure, Governance, and Management	5
A.8	Committees and subgroups	7
A.9	Compliance and Safeguarding	8
A.10	Administrative Information	9

Section B: Financial Statements

	Independent Examinaers Report	10
	Statement of Finacial Activities	11
	Balance Sheet	12
	Notes to the Financial Statements	13 to 22

Section C: Autumn 2025 ACM Report	**Separate file**

SECTION A: ANNUAL REPORT

A.1 Aims and Purposes

The purpose of the Charity is to advance the Christian faith in the Area of Benefit in accordance with the principles and practices of the four Participating Churches.

A.2 Objectives and Activities

In achieving its purpose, the Charity will engage in a range of activities, either on its own or with others, including (but not restricted to):

a) the celebration of public worship,

b) the teaching of the Christian faith,

c) mission and evangelism,

d) pastoral work, including visiting the sick and the bereaved,

e) the provision of facilities with a Christian ethos for the local community, including (but not restricted to) the elderly, the young and other groups with special needs,

f) the support of other charities in the UK and overseas.

A.3 Public Benefit Statement

In planning and overseeing the activities of St Luke's the Trustees have paid due regard to the Charity Commission's guidance on public benefit and the specific guidance relating to the advancement of religion.

A.3.1 The advancement of the Christian Faith in Lodge Moor

St Luke's has continued to advance the Christian faith in Lodge Moor and beyond through the provision of public services of worship, Bible teaching and study, prayer meetings, discipleship, pastoral care, social action, and proclamation of the Christian faith; working across social demographics of age, gender, race and wealth. Further details of the activities, events and groups run by St Luke's can be found in Section C: Autumn ACM Report

A.3.2 The support of other charities, Locally, Nationally and Internationally

St Luke's partners with charities working in Sheffield including Baby Basics, a local charity supporting vulnerable new mothers and babies; S6 Foodbank; Soup Wagon; and StopGap.

St Luke's partners with charities working nationally including Transforming Lives for Good (TLG), a national charity that provides early intervention for pupils at risk of exclusion; the Children's Society; Christian Aid.

St Luke's partners with charities working internationally including International Justice Mission (IJM), an international charity working to end modern day slavery; Christian Aid; and Operation Christmas Child.

A.3.3 The provision of facilities for the local community

The Church and Church Centre is the main base for St Luke's activities (services, prayer meetings, group activities) and is also used for non-church community activities (such as music rehearsals,

exercise classes, Guiding and Scouting groups) and private hire. The Chapel is freely available for private prayer when office staff are present in the building.

A.4 Achievements and Performance

A.4.1 Activities, Events and Groups

A thorough review of the activities, events and groups run by St Luke's can be found in Section C: Autumn ACM Report

A.4.2 Membership and attendance

In April 2025 there were 110 members on the Membership Roll. (This was immediately after the 6-yearly membership renewal exercise and has since risen to 153)

Although average Sunday service attendance numbers are similar to those in 2024, we have seen many new people joining in and attending regularly, and others have moved away. The main weekly morning worship service had an average attendance of 104; fortnightly afternoon Holy Communion, 30; monthly afternoon Messy Church, 41. Around 8-15 people also join the morning service via the video stream.

A.4.3 Premises & facilities

Our premises are well maintained and heavily used. Most rooms are used on most weekdays, with over 20 activities in the building per week. St Luke's remains an attractive venue for a wide variety of both church and non-church activities. A 'Restore and Renew' program of works is in the planning stage and has funding, mainly from the congregation.

Responsibilities for safety and risk analysis are carefully managed between St Luke's Health & Safety Officer and the various groups.

A.5 Plans for the future

Relating to God

- We will develop the team of service leaders and preachers, shaped by our values of intimate worship and Biblical authority.

Relating to Each Other

- We will develop the provision of small groups, by growing their number and membership, shaped by our value of personal discipleship.

Relating to the World

- We will develop a regular rhythm of outreach events and activities, including Alpha, shaped by our value of telling good news.
- We will develop our conversation around the inclusion of LGBTQI+ people, shaped by our value of welcoming everyone.
- We will develop our external communications, specifically in relation to our website and printed materials

Operations and Governance

- We will develop our succession planning for key ministry roles, including Building & Fabric, Health & Safety, Pastoral Care, Safeguarding, Treasurer and Hon.Secretary.
- We have developed a 'Restore and Renew' plan for the renewal of our building in relation to access, office space, and fundraising.

A.6 Financial Review

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 Constitution adopted in April 2010, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Our financial position improved in 2025 with a surplus in the General Fund and a significant increase in Restricted Funds owing to our appeal for money towards the Restore and Renew project.

General Donations were higher than 2024 along with Gift Aid.

We benefited from a further donation of £20,000 from the St Luke's Charitable Trust towards our Youth Program.

There were no legacies or grants received during 2025.

We received a donation of £400 from St Luke's lunches.

Income from premises hire was lower than 2024.

Most of our running costs, were similar to 2024 with no major repairs or replacements. Energy costs fell owing to fixing gas at a lower rate during the Autumn.

A.6.1 Reserves Policy

On 15 October 2025, after considering the current financial parameters, the Trustees set our minimum reserves level at £62,000.

A.7 Structure, Governance, and Management

A.7.1 Governance

St Luke's is a Local Ecumenical Partnership (LEP) between the Anglican, Baptist, Methodist and United Reformed Churches in Lodge Moor, Sheffield. It is a Registered Charity, No. 1136795. Its governing documents (constitution and schedule) are based upon the model constitution agreed between Churches Together in England and the Charity Commission and were adopted in April 2010.

As an Anglican church it relates to the Hallam Deanery of the Diocese of Sheffield of the Church of England; as a Baptist church it relates to the Yorkshire Baptist Association (YBA) of the Baptist Union of Great Britain; as a Methodist church it relates to the Sheffield Circuit of the Methodist Church; and, as a United Reformed Church it relates to the Yorkshire Synod of the United Reformed Church.

The incumbent is ordained in the Anglican Church and serves as minister for the other denominations in the LEP. St Luke's functions as one Christian church for most practical purposes.

St Luke's is managed by a Board of Trustees elected by and from the whole Church membership, with ex officio and co-opted members.

A.7.2 Trustees

Up to twenty elected Trustees, plus the Minister as *ex officio* and up to four co-opted members, are responsible and accountable for the management of St Luke's.

The method of appointment of Trustees is set out in the original Constitution. Potential Trustees are nominated and subsequently elected by church members at the Annual Church Meeting (ACM). All Church attendees are encouraged to register on the Membership Roll and to consider standing for election as Trustees or to other roles.

None of the Trustees has any beneficial interest in St Luke's. All of the Trustees are members of St Luke's and guarantee to contribute £1 in the event of a winding up.

The Trustees who served during the year and up to the date of this report were:

Rev. Kim Mason	Chair, Minister	
Colin Roberts	Churchwarden	
Ruth Priestley	Churchwarden	
Linda Russell	Churchwarden	
Peter Armstrong	Secretary	
Nigel Thompson	Treasurer	
Gail Ashton		
Ann Bielby		
John Clapham		
Elaine Curl		
Nick James		
Philip Drake		
Nicola Ellis	Co-opted, safeguarding Officer	From 18 May 2025
Michael Rodgers		From 18 May 2025
Sarah Burt		From 18 May 2025
Matthew Kilner		From 18 May 2025
Jennifer Dwyer		From 18 May 2025
Thomas Williams		From 18 May 2025
Suzanne Hobbs		From 18 May 2025
Alan Mung		From 18 May to 17 Sep 2025
Eric Stevens		To 18 May 2025
John Hind		To 18 May 2025
Grace Warren		To 18 May 2025
Susan Prestwood	Co-opted	To 18 May 2025
Robert Prestwood	Co-opted	To 18 May 2025

The Trustees met on ten scheduled occasions during 2025 with an average attendance of 15 (of a possible 18). A Standing Committee meets monthly to deal with minor business and arrange the Trustees agenda.

The current Trustees include 17 elected, 1 co-opted and the Minister. Although less than the maximum, this is not regarded as a shortfall, as the constitutional maximum would give a very large group.

Church members are invited to raise issues for discussion by the Trustees and to attend meetings as observers. The approved minutes of Trustee meetings are published via the emailed newsletter.

A.8 Committees and subgroups

A Standing Committee consisting of the Minister, Wardens and Associate Warden, Secretary and Treasurer meets monthly. It is delegated by the Trustees to consider urgent matters and prepare the Trustees agenda. Its terms of reference were clarified in 2023.

The Trustees delegate responsibilities for certain areas to subgroups, which are usually chaired by Trustees. These groups report to and make recommendations to the Trustees meetings. During 2024 the active subgroups were:

Standing Committee
Managing the Trustees agenda including compliance matters, dealing with minor issues.

Building management
Supporting the Building Manager in overseeing the maintenance and repair of the premises and its physical facilities.

Finance
The Treasurer is supported by the church Administrators.

Task groups

Task groups are responsible for promoting areas of interest and concern and making recommendations to the Trustees meetings. During 2025 the active task groups were:

Outreach
This group brings plans and ideas to Trustees, including encouraging members to be outward-looking, the organization of seasonal and other outreach events, participation in city-wide activities and improving the welcoming feel of the building.

Restore and Renew (R&R)

Managing the planning and contracting for the upgrade of several parts of the building.

Eco group
The subgroup keeps abreast of possibilities for St Luke's to operate in a more environment-friendly way and advises and challenges the Trustees on possible changes.

A.8.1 Joint Church Council

The Church and Church Centre is owned by the Anglican Diocese and a Sharing Agreement between the four member churches of the LEP was adopted in December 1989.

The Sharing Agreement created a Church Council to regulate the sharing of the building between denominations. In 2025 it was recognised that, since St Luke's operates as one church, this Council was redundant and its responsibilities were formally transferred to the Trustees.

A.8.2 Congregational Meetings

The Annual Church Meeting is held in Spring each year to elect Trustees and other officers and representatives and to receive the Annual Report. The outcomes are expressed throughout this Report.

An Autumn Congregational Meeting is held in October to receive less-formal reports (see Section C: Autumn ACM Report) and make other decisions.

A.9 Compliance and Safeguarding

Compliance responsibilities are managed by the Standing Committee, presenting reports and decisions to the Trustees. The remit includes Safeguarding, Health and Safety, GDPR and matters relating to staffing, which includes employees and volunteers. A small Compliance group meets when necessary to consider specific issues.

A.9.1 Safeguarding

The Trustees have complied with the duty to have due regard to the House of Bishops' Guidance on Safeguarding Children and Vulnerable Adults'.

Safeguarding Policy

Our Safeguarding Policy was reviewed in September 2025 and is available on the Website, along with details of our Safeguarding Team, other sources of help and other relevant policies.

Safeguarding Dashboard & Training

Since May 2025 we have used the Parish Safeguarding Dashboard for the administration of training and DBS checks. This is an online tool designed to help churches by making safeguarding administration and governance simpler and thus aid us in remaining compliant. Authorised users can see the status of safeguarding at a glance. As safeguarding training or DBS checks need to be renewed the status of the persons' record changes from green "everything is well" to amber "action is needed", to red "action is urgent". The dashboard has links to useful resources in the Church of England E-manual so that the authorised users have access to everything in one place. Currently we have 142 active people on the dashboard of which 34 people need an action of one form or another.

Most safeguarding training courses are now completed online. One set of face-to-face training sessions took place in April and May 2025. We have arranged one further set of face-to-face training for those that need it in May 2026.

Safe Recruitment

During the year we completed safe recruitment for 20 volunteers.

A total of 18 new or renewal DBS checks were completed since May 2025.

Safeguarding Breaches and Causes for Concern

During the year we were alerted to 5 causes for concern, three have been dealt with, one is being monitored and one is a continuing concern that the diocese have been informed about. There have been two breaches and things put in place to prevent them happening again.

No allegations were received.

Safeguarding Sunday

We again joined in this 31:8 initiative by focusing on safeguarding during a morning service.

Personnel

There have not been any changes of personnel during the year, and we are again grateful for the help and support of the team.

A.9.2 Health and Safety

Health and Safety issues, including reported accidents, are considered at every Trustee meeting and also at meetings of the Standing Committee. All accidents, however trivial, are recorded in the accident book and reviewed as necessary to remove or minimize future incidents.

A.10 Administrative Information

Charity Name	St Lukes Church, Lodge Moor
Charity Number	1136795
Secretary	Peter Armstrong
Treasurer	Nigel Thompson
Chair	Kim Mason
Trustees	See section: A.7.2
Registered Office	St Luke's Church Blackbrook Road Lodge Moor Sheffield S10 4LQ
Independent Examiner	Jim Dodds Charity Independent Examiner 33 The Glebe Morpeth Northumberland NE61 6HW

The Annual Report was approved by the Trustees on 16 April 2026.

Signed _____

Peter Armstrong, Secretary to St Luke's church Trustees

Dated 16 April 2026

ST LUKE'S CHURCH, LODGE MOOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2025

I report on the financial statements of St Luke's Church, Lodge Moor for the year ended 31 December 2025, which are set out on pages 11 to 22.

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 of the Charities Act 2011 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Jim Dodds
33 The Glebe
Morpeth
Northumberland
NE61 6HW

Date: 4 May 2026

ST LUKE'S CHURCH, LODGE MOOR

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	**Total 2025 £**	Total 2024 £
Income from:					
Donations and legacies	6	209,873	140,968	**350,841**	214,340
Charitable activities					
Grants and contracts	7	7,204	6,929	**14,133**	27,673
Other trading activities	8	9,585	-	**9,585**	12,240
Investments	9	1,308	9,193	**10,501**	8,362
Total income		227,970	157,090	**385,060**	262,615
Expenditure on:					
Charitable activities					
Operation of the charity	10	226,625	29,527	**256,152**	252,958
Total expenditure		226,625	29,527	**256,152**	252,958
Net income/(expenditure) before investment gains/(losses)		1,345	127,563	**128,908**	9,657
Net gains/(losses) on investments		-	(2,214)	**(2,214)**	1,239
Net movement of funds		1,345	125,349	**126,694**	10,896
Reconciliation of funds					
Total funds brought forward		101,755	152,548	**254,303**	243,407
Total funds carried forward		103,100	277,897	**380,997**	254,303

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 13 to 22 form an integral part of these accounts.

ST LUKE'S CHURCH, LODGE MOOR
(A company limited by guarantee)

Charity Number 1136795

BALANCE SHEET
As at 31 December 2025

	Notes	£	Total 2025 £	£	Total 2024 £
Fixed assets					
Tangible assets	17		2,184		3,361
Investments	18		53,173		55,387
Total fixed assets			**55,357**		**58,748**
Current assets					
Debtors	19	23,635		14,630	
Cash at bank and in hand	20	305,752		186,515	
Total current assets		**329,387**		**201,145**	
Creditors: amounts falling due within one year	21	**(3,747)**		**(5,590)**	
Net current assets			**325,640**		**195,555**
Total assets less current liabilities			**380,997**		**254,303**
Total net assets or liabilities			**380,997**		**254,303**
Funds of the charity					
Unrestricted income funds			102,459		100,448
Designated income funds			641		1,307
Restricted income funds			277,897		152,548
Total funds			**380,997**		**254,303**

The notes on pages 13 to 22 form an integral part of these accounts.

These financial statements were approved by the Board on: 16 April 2026

and are signed on its behalf by: Rev Kim Mason
Chair



1 Accounting Policies

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Luke's Church, Lodge Moor meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £103,100 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliably.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

3.4 **Donated goods and services**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 **Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

3.7 **Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 **Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 **Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

4 **Expenditure and liabilities**

4.1 **Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 **Charitable activities**

Expenditure on charitable activities includes the costs of the Ministry and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment and furnishings	Straight line over four years
Chairs & filing cabinets	Straight line over four years
Computer equipment	Straight line over four years

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

Analysis of income

		Unrestricted Funds £	Restricted Funds £	**Total 2025 £**	Total 2024 £
6	**Donations and legacies**				
	Donations to Church	165,744	10	**165,754**	157,027
	Donations Restore and Renew	-	102,980	**102,980**	-
	Restricted donations	-	22,650	**22,650**	20,080
	Gift Aid - General Fund	41,140	-	**41,140**	34,233
	Gift Aid - Building Fund	-	15,328	**15,328**	-
	Special Collections	2,989	-	**2,989**	-
	Legacies	-	-	**-**	3,000
		209,873	140,968	**350,841**	214,340
7	**Charitable activities**				
	Church Council fees	546	-	**546**	532
	Children and Youth work inc. Toddlers	4,443	-	**4,443**	5,602
	Travel income	45	-	**45**	60
	Lunches	-	6,929	**6,929**	6,112
	Church weekend	-	-	**-**	1,540
	Local Outreach events	1,865	-	**1,865**	1,863
	Other	305	-	**305**	129
	UKSPF Low Carbon Community Cultural Project Grant	-	-	**-**	11,835
		7,204	6,929	**14,133**	27,673
8	**Other trading activities**				
	Commercial premises hire	9,552	-	**9,552**	12,179
	Photocopying	33	-	**33**	61
		9,585	-	**9,585**	12,240
9	**Income from investments**				
	Bank interest	1,308	7,654	**8,962**	6,859
	Dividend income	-	1,539	**1,539**	1,503
		1,308	9,193	**10,501**	8,362

Income was £385,060 (2024: £262,615) of which £227,970 was unrestricted or designated (2024: £230,813) and £157,090 was restricted (2024: £31,802).

Analysis of expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	**Total 2025 £**	Total 2024 £
10	***Charitable activities***				
	Church administration expenses	2,919	-	**2,919**	1,743
	Staff costs	51,810	11,060	**62,870**	56,929
	Staff travel	223	-	**223**	15
	Annual Mission	17,697	-	**17,697**	14,500
	Church weekend	-	-	**-**	1,165
	Catering supplies	1,541	-	**1,541**	2,408
	Training	1,513	-	**1,513**	1,311
	IT fees	477	-	**477**	157
	Bank charges	350	-	**350**	367
	Denomination subscriptions	99	-	**99**	143
	Children and Youth - inc. Messy Church and Toddlers	6,207	160	**6,367**	5,712
	Parish Share - Anglican	14,304	-	**14,304**	14,304
	Parish Share - Baptist	2,364	-	**2,364**	2,364
	Parish Share - Methodist	2,916	-	**2,916**	2,916
	Parish Share - URC	792	-	**792**	792
	Ministry contribution - Anglican	73,800	-	**73,800**	73,800
	Special collections payments	(897)	-	**(897)**	896
	Local Outreach	5,755	127	**5,882**	4,164
	Light, heat, water and insurance	20,757	-	**20,757**	26,924
	Maintenance, repairs and upkeep	8,943	-	**8,943**	26,105
	Music and worship	3,027	-	**3,027**	1,538
	Printing, postage and stationery	2,499	-	**2,499**	2,332
	Telephone	623	-	**623**	1,970
	Lunches expenditure	-	6,244	**6,244**	6,038
	Bookstall purchases	-	-	**-**	461
	Flowers	656	-	**656**	-
	Miscellaneous	713	-	**713**	838
	Pastoral	5,117	-	**5,117**	799
	Building Restore and Renew	-	11,772	**11,772**	-
	Furniture and fittings	270	-	**270**	-
	Depreciation	1,200	164	**1,364**	1,317
	Governance costs				
	Independent examiner's fees for reporting on the accounts	950	-	**950**	950
		226,625	29,527	**256,152**	252,958

Expenditure on charitable activities was £256,152 (2024: £252,958) of which £226,625 was unrestricted or designated (2024: £235,687) and £29,527 was restricted (2024: £17,271).

11 **Fees for examination of the accounts**

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	**950**	950
	950	950

There were no other fees paid to the examiner (2024: £nil)

12 **Analysis of staff costs, and the cost of key management personnel**

	2025 £	2024 £
Salaries and wages	**61,039**	55,271
Pension costs (defined contribution pension plan)	**1,831**	1,658
	62,870	56,929

No employee received remuneration above £60,000 (2024: nil).

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0 (2024: £0).

13 **Staff Numbers**

The average monthly head count was 4 staff (2024: 4 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

The parts of the charity in which the employee's work:	2025 Number	2024 Number
Charitable activities	**2.1**	2.1
	2.1	2.1

14 **Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

The following employee is the daughter of Trustee J Hind:

Name of the trustee or related party	Relationship to charity	Description of the transaction	Amount £	Balance at period end £	Amounts written off £
V. Simpson	Daughter of trustee	Employed as administrator	12,875	-	-

The charity undertook an arm's length process to ensure they chose the best employee, J Hind was not part of the decision making process.

15 **Defined contribution pension scheme**

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,831 (2024: £1,658). There was £0 outstanding as at 31 December 2025 (2024: £0).

16 **Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

17 **Tangible fixed assets**	Equipment and furnishings £	Chairs & filing cabinets £	Computer equipment £	Total £
Cost				
Balance brought forward	2,658	597	2,016	**5,271**
Additions	187	-	-	**187**
Disposals	-	-	-	**-**
Balance carried forward	2,845	597	2,016	**5,458**
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	25%	
Balance brought forward	1,257	149	504	**1,910**
Depreciation charge for year	711	149	504	**1,364**
Disposals	-	-	-	**-**
Balance carried forward	1,968	298	1,008	**3,274**
Net book value				
Brought forward	1,401	448	1,512	**3,361**
Carried forward	877	299	1,008	**2,184**

18 **Fixed asset investments**

	Listed Investment £
Carrying (fair) value at the beginning of period	**55,387**
Additions to investments during period	**-**
Disposals at carrying value	**-**
Less impairments	**-**
Transfer in/(out) in the period	**-**
Net gain/(loss) on revaluation	**(2,214)**
Carrying (fair) value at end of year	**53,173**

19 **Debtors and prepayments (receivable within 1 year)**

	2025	2024
	£	£
Accounts receivable	**23,635**	-
Prepayments and accrued income	**-**	14,630
	23,635	14,630

20 **Cash at bank and in hand**

	2025	2024
	£	£
Cash at bank	**305,081**	186,183
Cash in hand	**671**	332
	305,752	186,515

21 **Creditors and accruals (payable within 1 year)**

	2025	2024
	£	£
Accruals		
Independent examination of accounts	**950**	950
Other accruals	**2,079**	4,293
Other creditors	**718**	347
	3,747	5,590

22 **Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 **Analysis of charitable funds**

Unrestricted funds	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
General funds	100,448	227,950	(225,939)	-	-	**102,459**
Designated funds						
Bookstall fund	1,307	20	(686)	-	-	**641**
	101,755	227,970	(226,625)	-	-	**103,100**

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the church
Designated funds	
Bookstall fund	Designated fund to purchase books for use on the bookstall.

Restricted funds	Fund balances brought forward £	Income resource £	Resources expended £	Transfers £	Gains / (losses) £	Fund balances carried forward £
Building Fund	107,583	127,601	(11,772)	-	(2,214)	**221,198**
Church weekend	2,512	-	-	-	-	**2,512**
Oakes	20	-	-	-	-	**20**
Youth Special Activities	13,497	-	(324)	-	-	**13,173**
Lunches	2,919	6,929	(6,244)	-	-	**3,604**
R Sales - Window/Baptistry	1,000	-	-	-	-	**1,000**
R Sales - YP Overseas	1,001	-	-	-	-	**1,001**
Local Mission	284	60	(127)	-	-	**217**
St Luke's Charitable Trust Youth Work	23,732	22,500	(11,060)	-	-	**35,172**
	152,548	157,090	(29,527)	-	(2,214)	**277,897**

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor

Building Fund	Repair, Renewal, Refurbishment and Extension of the Church Building.
Church weekend	Process Fees for Church Weekend and Bursaries.
Oakes	Process fees for youth events.
Youth Special Activities	Youth special activities.

23 **Analysis of charitable funds** continued

Purpose of restricted funds continued

Lunches	Lunches for over 60s.
R Sales - Window/Baptistry	Maintenance of baptistry/chapel window.
R Sales - YP Overseas	Youth overseas work.
Local Mission	Local Mission.
St Luke's Charitable Trust Youth Work	Youth work.

24 **Capital commitments**

As at 31 December 2025, the charity had no capital commitments (2024 -£nil).

25 **Analysis of net assets between funds 2025**

	Unrestricted Funds £	Designated Funds	Restricted Funds £	**Total 2025 £**
Tangible fixed assets	2,184	-	-	**2,184**
Investments	-	-	53,173	**53,173**
Cash at bank and in hand	97,718	641	207,393	**305,752**
Other net current assets/(liabilities)	2,557	-	17,331	**19,888**
	102,459	641	277,897	**380,997**

Analysis of net assets between funds 2024

	Unrestricted Funds £	Designated Funds	Restricted Funds £	**Total 2024 £**
Tangible fixed assets	3,361	-	-	**3,361**
Investments	-	-	55,387	**55,387**
Cash at bank and in hand	87,731	1,307	97,477	**186,515**
Other net current assets/(liabilities)	9,356	-	(316)	**9,040**
	100,448	1,307	152,548	**254,303**