LIVING WATERS CHURCH SOUTH TYNESIDE

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report together with the financial statements of the charity for the year ended 31st December 2025

OBJECTS OF THE CHARITY
The principal activities of the company are to advance the Christian faith, to relieve sickness and financial hardship, to promote and preserve good health and to advance education.

TRUSTEES
The trustees who served during the year were:

Elizabeth Graham Smith
Harold Edward Gandy
June Schofield
Mavis Thirkell
Kenneth David Cooper
David Schofield
Sheila Olsen
Samuel Smith

REVIEW OF DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS 2025.

The start of the year proved to be slightly troubled with the church experiencing a break-in just a few days after the New Year. Later in the month of January graffiti was sprayed onto the external wall of the building. Despite these troubles we pushed on with our aims over the year and we achieved much.

The average Sunday in person attendance was regularly in the 90s and pushed the 100 mark on a number of occasions. We ended the year well with strong Christmas attendances, our Christmas special service which includes the nativity play brough a packed house where we had over 140 in attendance. We had a number of people making first time decisions to follow Jesus and we held two baptism services which saw eight people baptised over both. We also had three guest speakers over the year bringing encouragement to keep growing in our faith.

The church Refresh conference 2025 saw guest speaker Pastor Misheck Manhanha bring a mix of teaching and prophecy around the theme of *Endless Possibilities.* This was attended by about 60 people as well as being streamed by some on YouTube and was received positively helping people to see the potential of starting a second location.

In the June we ran a leadership training day with Dr John Andrews focused upon building and developing teams. We had a number of our volunteers and leaders in the church attend.

The largest development of 2025 was the plant of a second location in East Boldon. We launched a Sunday service there at the end of September which we held in the East Boldon Scout Hut. In the run up to the launch we ran team development and training, went on a number of prayer walks to prepare the ground, and ran a number of pre-launch events to build recognition as well as to bless the community living in the Boldon's. The largest event we ran was a family fun day on the August Bank Holiday that saw over 200 residents attend.

Our children's work (Lighthouse Kids) continued strongly in providing age appropriate teaching of the Christian faith to those children in school years reception to 6. This was complemented by our children's holiday club 'Udderly Fantastic Farm' which was enjoyed by all those in attendance. Over the course of the week there were an average of 55 children in attendance each day and carrying on from the previous few years we provided free packed lunches to be taken away with them, over 180 were distributed.

Our youth work underwent a change of leadership due to the previous leader leaving church. This led to a strengthened focus on building a ministry that will build faith and release gifting amongst the teenagers in the church and also to provide space to invite friends along to socials. As part of this we have engaged with Youth For Christ North East (YFCNE) in participating in their youth leader gatherings and to take our youth (including the company and senior sections of BBGA) to their 'ID' nights. We also began to utilise YFC national resources within the youth sessions on a Sunday.

The Boys' Brigade and Girls Association continued to run and saw growth up to 70 members in the autumn term with new members joining, as well gaining a number of new leaders and the formation of a Senior's section. Several trips were undertaken over the course including the Junior and Company sections having a weekend camp as well as summer camp to Blackpool for a week. The band continued to develop with those members improving in their ability to play their instrument. They performed well at three parades including Remembrance Sunday. Over the course of the year the Company section earned awards in numerous areas.

We continued to run our Warm on a Thursday throughout the year. This saw a drop in guests after One For All moved their provision from our location up to the local Salvation Army building in March. We provided free drinks and toasties as well as games, a space to talk and be signposted to appropriate places for help.

The church Breakfast Club continued to operate successfully, seeing good numbers attend each week, providing a place for people to meet with others over a plate of good food. Profits from this established outreach are used to support in part the Indian orphanage in Machilipatnam, Southeast India, in partnership with United Christian Gospel Association. The orphanage continues to take in orphans from the lowest caste levels who would normally be considered untouchable. The orphanage also provides educational facilities to help to improve the outlook of those who come through the doors. The church continued to support Compassion U.K. by sponsoring 4 children who live in El Salvador. The church also continued to financially support a family working on Mercy Ships a Christian charity which brings lifesaving surgery and hope, love and mercy to families in Africa and other parts of the world.

The Alpha course was run with an attendance of 6 people. The big positive was the development of a team of people to help run the course which meant we were able to run a training evening for the new volunteers to aid in this. The Men's Breakfast continued to run, providing time to gather and discuss life and faith issues together. The Ladies' Brunch (Devoted) also ran seeing good growth in attendance and encouragement to live life for Christ. The Ladies' Vintage Tea at Christmas was once again fully booked and saw the Good News of Christmas proclaimed. We also held a pre-marriage course for 3 couples to teach and promote what Christian marriage should be like as well helping to provide a firm foundation for their marriage.

CLOSE COMPANY PROVISIONS

In the opinion of the trustees, the charity is a close company within the meaning of S414 Income and Corporation Taxes Act 1988 (as amended).

Signed on behalf of the trustees



Mr. S C Smith

Approved by the trustees on 12th October 2026.

LIVING WATERS CHURCH SOUTH TYNESIDE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total Funds £	Prior period funds £
INCOME					
Income and endowments from:					
Voluntary Income					
Collections		66,686	12,773	79,459	69,567
Donantions and grants		2,419	0	2,419	4,483
Roof appeal		0	0	0	0
Activities for generating funds					
Coffee shop		0	0	0	0
Breakfast club		0	4,351	4,351	3,926
Other trading activities		3,730	0	3,730	1,733
Receipts from Church activities					
Hire of hall		13,364	0	13,364	12,267
Total		86,198	17,124	103,323	91,976
EXPENDITURE					
Expenditure on:					
Charitable activities					
Support costs	2	60,399	14,090	74,489	65,696
Gifts and donations		4,406	10,708	15,114	10,255
Costs of activities		2,574	3,575	6,149	1,996
Governance costs	3	694	0	694	660
Total		68,074	28,372	96,446	78,607
Transfers between funds		0	0	0	0
NET INCOME/(EXPENDITURE) FOR THE PERIOD		18,125	(11,248)	6,877	13,369
RECONCILIATION OF FUNDS:					
Funds brought forward		63,538	367,325	430,863	417,494
Total funds carried forward		81,663	356,077	437,740	430,863

LIVING WATERS CHURCH SOUTH TYNESIDE

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	£	Total funds £	Prior year funds £
FIXED ASSETS	6		379,055	388,387
CURRENT ASSETS				
Debtors	7	8,243		8,686
Cash at bank and in hand		51,726		34,562
		59,969		43,248
CREDITORS: Amount falling due within one year	8	1,284		771
NET CURRENT ASSETS			58,685	42,477
TOTAL ASSETS LESS CURRENT LIABILITIES			437,740	430,863
CREDITORS: Amount falling due after one year			0	0
TOTAL NET ASSETS OR LIABILITIES			437,740	430,863
FUNDS OF THE CHARITY	9			
Restricted income funds			356,076	367,325
Unrestricted funds			81,663	63,538
TOTAL FUNDS			437,740	430,863

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

These accounts were approved by the trustees on 12th October 2026 and are signed on their behalf by:



Mr. S Smith

LIVING WATERS CHURCH SOUTH TYNESIDE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008) and applicable accounting standards.

Company status

The charity is a company limited by guarantee, which was incorporated on 21 September 2010. The members of the company are the trustess named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the income.

Fund Accounting

Unrestricted funds are available for the furtherance of the general objectives of the charity.
Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Fixed Assets

The assets transferred from Living Waters Church (prior to incorporation) have been shown at their original cost to this previous charity together with the associated depreciation.
Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Property	2	% straight line
Roof	30	years
Office equipment	30	% reducing balance
Fixtures and fittings	20	% reducing balance

2. SUPPORT COSTS

	2025 Unrestricted £	2025 Restricted £	2024 Unrestricted £	2024 Restricted £
Heat, light and water	9,267		6,479	
Insurance	2,637		2,570	
Telephone	628		532	
Repairs	2,209		565	
Salaries and employer's NI	32,000		34,535	
Conferences and training	1,791		427	
Guest speakers				
Stationery, books and music	1,022		391	
Subscriptions	4,186		3,284	
Child protection clearance	76		163	
Bank charges	184		184	
Equipment rental	723		446	
Professional maintenance	0		0	
Others	5,678		2,473	
Depreciation	0	13,276	0	12,834
Depreciation - Roof (see note 10)		814		813
	60,399	**14,090**	**52,049**	**13,647**

3. GOVERNANCE

	2025	2024
	£	£
Independent examiners fees	694	660

4. TRUSTEES REMUNERATION

Mr. S Smith was employed during the year and his remuneration was £30,250 (2024 £30,250).

5. TAXATION

All income and gains are applied to the charitable objects and there is therefore no charge to Corporation Tax.

6. TANGIBLE FIXED ASSETS

	Freehold Land and Buildings	Fixtures and Fitings	Office Equipment	Total
	£	£	£	£
Costs brought forward	567,756	45,165	16,569	629,489
Depreciation brought forward	186,532	40,509	14,061	241,102
Additions - Other	0	4,300	458	4,758
Additions - Roof	0			0
Depreciation for the period - Other	10,595	1,791	890	13,276
Depreciation for the period - Roof	814			814
Net book value at 31 December 2025	369,815	7,164	2,076	379,055
Net book value at 31 December 2024	381,224	4,655	2,507	388,387

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Income tax recoverable	7,274	7,791
Prepayments	789	765
Other debtors	180	129
	8,243	8,686

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accruals	0	0
Taxation and social security	1,284	771
Other creditors		0
	1,284	771

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2023 represented by:			
Tangible fixed assets	39,121	339,934	379,055
Current assets	42,543	17,426	59,969
	81,663	357,361	439,024
Current liabilities		1,284	1,284
	81,663	356,076	437,740
Long term liabilities		0	0
	81,663	356,076	437,740

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Living Waters Church South Tyneside		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	1139119
Set out on pages	3 - 8		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2025**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.

Signed:		**Date:**	21/09/2026
Name:	Andrew McCullough		
Relevant professional qualification(s) or body (if any):	Chartered Institute of Management Accountants (CIMA)		
Address:	92 Bede Burn Road, Jarrow, Tyne and Wear. NE32 5AT		