Company registration number: 07892918
Charity registration number: 1146511

GLOBAL CHURCH LTD.
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Morrell Middleton Ltd

Global Church Ltd.
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Global Church Ltd.
Company No. 07892918
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

To advance the Christian faith throughout the United Kingdom and such charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Significant Activities

The main activities in relation to these objectives are running regular weekly church services, with smaller communities coming together weekly as well as larger celebrations with all the Global churches joining together six to eight times a year.

Public Benefit

The main activities for public benefit have been the provision of church services in and around York, Leeds and London. These services are aimed to cater to different sections of society – young and old, families and individuals, from all social backgrounds. There is no charge on these services.

The Church facilitates a wide network of positive relationships throughout communities in which the different churches are based. The vision and values of the charity help to instill a culture that is inclusive to others. The members of the public who attend and who volunteer directly have ample opportunities to develop and grow their personal skills and capacities in various areas of volunteer work. The charity works hard to ensure that all our services are highly accessible to all sections of the public, especially those who are not regular church goers.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Financial Review

Reserves Policy

The Charity continues to work hard at establishing a strong financial footing. With a financial policy in place that aims to save 10% of the regular monthly income into a saving fund.

We will continue to work towards a reserve whereby six months running costs will be set aside.

Structure, Governance and Management

Governing Document

The charity is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 28 December 2011. It is also a Charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up during their period of membership and within one year ceasing to be a member.

Trustee Selection Methods

The charity requires Trustees that have a deep understanding for our Vision, Mission & Values and possess the relevant skills that would assist in the management of the Charity. Therefore, we look within the church membership, as well as externally through close relationships with other likeminded Church builders.

Induction and training of trustees

Training consists predominantly of informal meetings, coupled with reading and ideally previous experience of being a Trustee or Director of an organisation.

Reference and Administrative Details

Trustees

Mr David Michael Shore

Mrs Anna Louise Nimmo
Mrs Michelle Susan Shore
Mr Andrew James Nimmo

Company Secretary

Mr Andrew James Nimmo

Charity Number

1146511

Company Number

07892918

Registered Office

The Gardens Boroughbridge Road
Upper Poppleton
York
YO26 6QD

Independent Examiner

S J Morrell FCCA
Morrell Middleton Ltd
ACCA
Wellington House
Aviator Court
York
YO30 4UZ

Other Information

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.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Global Church Ltd. for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Andrew James Nimmo

Trustee
Date

Global Church Ltd.
Independent Examiner's Report to the Trustees of Global Church Ltd.
For The Year Ended 31 December 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts 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 accounts to be reached.

S J Morrell FCCA

Date
Wellington House
Aviator Court
York
YO30 4UZ

Global Church Ltd.
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	233,674	316,421
Other trading activities	**4**	526	2,371
Investments	**5**	1,761	761
		235,961	319,553
EXPENDITURE ON:			
Charitable activities:	**7**		
Wages and Trustees fees		(66,000)	(87,545)
Church activities		(262,937)	(137,547)
Donations made		(25,179)	(24,277)
Governance		(1,634)	(1,680)
		(355,750)	(251,049)
NET (EXPENDITURE)/INCOME		(119,789)	68,504
NET MOVEMENT IN FUNDS		(119,789)	68,504
RECONCILIATION OF FUNDS:			
Total funds brought forward		227,056	158,552
TOTAL FUNDS CARRIED FORWARD	**15**	107,267	227,056

The notes on pages 7 to 13 form part of these financial statements.

Global Church Ltd.
Balance Sheet
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**11**	16,565	16,674
		16,565	16,674
CURRENT ASSETS			
Debtors	**12**	41,134	97,512
Cash at bank and in hand		61,387	122,601
		102,521	220,113
Creditors: Amounts Falling Due Within One Year	**13**	(4,106)	(5,671)
NET CURRENT ASSETS (LIABILITIES)		98,415	214,442
TOTAL ASSETS LESS CURRENT LIABILITIES		114,980	231,116
Creditors: Amounts Falling Due After More Than One Year	**14**	(7,713)	(4,060)
NET ASSETS		107,267	227,056
FUNDS OF THE CHARITY			
Unrestricted Funds		107,267	227,056
TOTAL FUNDS	**15**	107,267	227,056

For the year ending 31 December 2025 the charitable company was entitled to exemption from audit under section 477 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 trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr Andrew James Nimmo

Trustee
Date

The notes on pages 7 to 13 form part of these financial statements.

1. General Information

Global Church Ltd. is a company limited by guarantee, incorporated in England & Wales, registered number 07892918 and registered charity number 1146511. The registered office is The Gardens Boroughbridge Road, Upper Poppleton, York, YO26 6QD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

2.4. Incoming Resources

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies
Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gifts in kind
Gifts in kind are recognised in different ways dependent on how they are used by the Charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activites as income and expenditure when they are distributed. They are valued at the amount the Charity would havve had to pay to acquire them.
(iii) Those donated for use by the Charity itself are included when receviable. They are valued at the amount the Charity would have had to pay to acquire them.

Investment income
Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

2.5. Resources Expended

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

2.6. Tangible Fixed Assets and Depreciation

Individual fixed assets costing £250.00 or more are initially recorded at cost.

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	15% reducing balance
Motor Vehicles	20% reducing balance
Fixtures & Fittings	20% straight line
Computer Equipment	15% reducing balance

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

Classification
The Charity only has financial instruments and liabilities of a kind that qualify as basic financial instruments.

Recognition and measurement
Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9. Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.10. Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

2.11. **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2.12. **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

3. **Income from Donations and Legacies**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Donations and gifts	195,082	229,005
Gift aid	38,592	87,416
	233,674	316,421

4. **Income from Other Trading Activities**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Income from other trading activities	526	2,371

5. **Investment Income**

	2025 Unrestricted funds £	2024 Unrestricted funds £
Bank interest receivable	1,761	761

6. **Net Income/(Expenditure)**

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	4,479	4,511
Gain/Loss on disposal of tangible fixed assets	581	-

7. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Wages and Trustees fees	-	66,000	66,000
Church activities	247,878	15,059	262,937
Donations made	-	25,179	25,179
Governance	-	1,634	1,634
	247,878	107,872	355,750

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Wages and Trustees fees	-	87,545	87,545
Church activities	133,036	4,511	137,547
Donations made	-	24,277	24,277
Governance	-	1,680	1,680
	133,036	118,013	251,049

8. **Support Costs**

	Wages and Trustees fees	Church activities	Donations made	Governance	2025 Total
	£	£	£	£	£
Employee costs	66,000	-	-	-	66,000
General administration	-	9,999	25,179	1,634	36,812
Depreciation	-	5,060	-	-	5,060
	66,000	15,059	25,179	1,634	107,872

	Wages and Trustees fees	Church activities	Donations made	Governance	2024 Total
	£	£	£	£	£
Employee costs	87,545	-	-	-	87,545
General administration	-	-	24,277	1,680	25,957
Depreciation	-	4,511	-	-	4,511
	87,545	4,511	24,277	1,680	118,013

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,634	1,680

10. **Average Number of Employees**

Average number of employees during the year was as follows:

	2025	2024
Trustee	4	4
	4	4

11. **Tangible Assets**

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	38,963	-	2,725	7,316	49,004
Additions	-	4,950	-	-	4,950
Disposals	(1,210)	-	-	-	(1,210)
As at 31 December 2025	37,753	4,950	2,725	7,316	52,744
Depreciation					
As at 1 January 2025	24,764	-	2,180	5,386	32,330
Provided during the period	2,026	990	545	815	4,376
Disposals	(527)	-	-	-	(527)
As at 31 December 2025	26,263	990	2,725	6,201	36,179
Net Book Value					
As at 31 December 2025	11,490	3,960	-	1,115	16,565
As at 1 January 2025	14,199	-	545	1,930	16,674

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Amounts owed by participating interests	-	31,151
Other debtors	41,134	66,361
	41,134	97,512

13. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Trade creditors	2,712	3,875
Accruals and deferred income	1,394	1,796
	4,106	5,671

14. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Other creditors	7,713	4,060

15. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	227,056	235,961	(355,750)	107,267
Total funds	227,056	235,961	(355,750)	107,267

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	158,552	319,553	(251,049)	227,056
Total funds	158,552	319,553	(251,049)	227,056

16. **Transactions with Trustees**

The following trustees have been paid remuneration or have received other benefits from the charity or related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Mr David Michael Shore	Governing document provision	48,000	48,000
Mrs Michelle Susan Shore	Governing document provision	18,000	18,000

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration	2024 Total
		£	£
Mr David Michael Shore	Governing document provision	48,000	48,000
Mrs Michelle Susan Shore	Governing document provision	18,000	18,000
Mr Andrew James Nimmo	Governing document provision	10,500	10,500

No trustee expenses have been incurred.

17. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure, except for those disclosed in the Transactions with Trustees note.

18. **Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Global Church Ltd.
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	195,082	229,005
Gift aid	38,592	87,416
	233,674	316,421
Other trading activities		
Income from other trading activities	526	2,371
	526	2,371
Investments		
Bank interest receivable	1,761	761
	1,761	761
	235,961	319,553
EXPENDITURE ON:		
Charitable Activities:		
Wages and Trustees fees		
Employers pensions - defined contributions scheme	-	(45)
Trustees' salaries	-	(10,500)
Trustees' fees	(66,000)	(77,000)
	(66,000)	(87,545)
Church activities		
Purchases Type A	(247,878)	(133,036)
Consultancy fees	(10,000)	-
Sundry expenses	1	-
Depreciation	(4,479)	(4,511)
Loss on disposal of tangible fixed assets	(581)	-
	(262,937)	(137,547)
Donations made		
Charitable donations	(25,179)	(24,277)
	(25,179)	(24,277)
Governance		
Independent examiner's fees	(1,634)	(1,680)
	(1,634)	(1,680)
	(355,750)	(251,049)
NET (EXPENDITURE)/INCOME	(119,789)	68,504