MANOR PARK CHRISTIAN CENTRE

Company Limited by Guarantee

Charity Registration Number: 1151023
Company Registration Number: 8331342

Annual Report and Financial Statements
31 December 2025

Tandem Accounting
Chartered Accountants
17 Heathville Road
London N19 3AL

MANOR PARK CHRISTIAN CENTRE

Annual Report and Financial Statements 2025
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MANOR PARK CHRISTIAN CENTRE

Legal and Administrative Information
For the year ended 31 December 2025

Charity Name	Manor Park Christian Centre
Charity Registration	1151023. Manor Park Christian Centre ("MPCC") was incorporated on 14 December 2012 in order to take on the operations and assets of the unincorporated association of the same name. The unincorporated association was established in 1985 and was also known as Manor Park Christian Centre. MPCC was registered with the Charity Commission on 28 February 2013
Company Registration	8331342
Principal Address	454 High Street North, Manor Park, London E12 6RH
Affiliations	MPCC is affiliated to the London Baptist Association (the London Baptist Property Board), the Evangelical Alliance and Transform Newham
Governing Document	Memorandum and Articles of Association dated 14 December 2012.
Objectives	• Advancing and expressing the Christian faith in accordance with the Statement of Faith in the public benefit; and • Any charitable purpose in furtherance of the church in the public benefit as decided by the church from time to time. The principle object of the church is to bring people to Jesus and membership in His family, developing them to Christ-like maturity and equipping them for their ministry in the church and their life mission in the world in order to magnify God's name.
Trustees	The Trustees who served during the year or who were serving at the date of this report were: Kundan Golla Anthony Oyekanmi Mike Swarbrick (resigned 14 July 2025) Samuel George
Key Management Personnel	The Leadership Team, who serve as Trustees, are those in charge of planning, directing, controlling, running and operating the Charity. Those members of staff who are the senior management personnel to whom the Trustees have delegated significant authority or responsibility in the day-to-day running of the charity are the Pastor and the Lead Church Office Administrator.
Bankers	Barclays Bank The Newham Group London E12
Independent examiner	Michael Jarrett ACMA, CGMA 77 Woodford Avenue Redbridge Essex IG2 6UX
Solicitor	Anthony Collins Solicitors LLP 134 Edmund Street Birmingham B3 2ES

MANOR PARK CHRISTIAN CENTRE

Annual Report of the Trustees
For the year ended 31 December 2025

The Trustees submit their report and the financial statements of Manor Park Christian Centre ("MPCC") for the year ended 31 December 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report. This report also constitutes a directors' report required by section 415 of the Companies Act 2006 as all Trustees of a charity company are directors.

1. Structure, Governance & Management

1.1 Trustees

The Trustees of MPCC are responsible for the day to day management of MPCC's business in accordance with MPCC's objects. The Trustees meet approximately 3 times per annum to discuss a full range of matters relating to finance, fabric, general administration and the implementation of the objects of the charity.

Trustees are appointed by the board following nomination and approval, in accordance with the charity's governing document.

None of MPCC's Trustees receive remuneration.

The induction process for any individual newly-appointed to the Trustees comprises an initial meeting with the MPCC Leadership team and receipt of copies of:

- the objects of the charity
- the most recent financial statements
- the Charity Commission's guidance 'The Essential Trustee'.

1.2 Risk Management

MPCC's primary concern and objective is the glory of God. Whilst it is MPCC's policy to trust wholly in the Lord that He will work out His purpose to this end, MPCC also acknowledges that it has a responsibility for the identification and proper management of risks faced by MPCC in achieving its primary aim. The Trustees have therefore assessed the major risks to which MPCC is exposed, in particular those relating to the specific operational areas of the charity and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by MPCC, they have established effective systems and procedures to mitigate those risks.

2. Activities, Strategies and the Public Benefit

MPCC is a vibrant urban multi-ethnic evangelical congregation with a membership of around 100. The Trustees have given due regard to the Charity Commissions' guidance on public benefit. The Trustees believe that MPCC provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and educational development, both for the congregation and for anyone else who wishes to benefit from what MPCC offers, promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole, such as the Oasis and MPCC Newham Food Bank for the needy.

3. Achievements and Performance

The main objects of the church were mainly carried out through MPCC's Cell Groups and Salt & Light Groups. Other ministries that greatly contributed to the church's ministry achievements included:

- the children's ministry
- the youth ministry
- the prayer ministry
- the discipleship ministry
- the catering ministry
- the compassionate ministry
- the music ministry

4. Financial Review

MPCC's main sources of funding are the free will offerings of church members.

4.1 Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 7 and 8 respectively. MPCC's reserves decreased by £17,659 (2024: decreased by £75,726) during the year. The balance sheet shows total net assets of £1,153,391 (2024: £1,171,050).

Included in total funds are amounts totalling £11,078 (2024: £8,483) which are restricted. These monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor-imposed conditions. Full details of these restricted funds can be found in note 8 to the accounts together with an analysis of movements in the year.

4.2 Reserves Policy

The Trustees have examined the requirements for free reserves, i.e. those unrestricted funds not invested in tangible fixed assets. In light of the present financial climate the Trustees consider that, given the nature of MPCC's work, free reserves should be equivalent to approximately 12 months' routine general fund expenditure, plus committed future expenditure on other projects, where funds permit. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow MPCC to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 December 2025 MPCC had net free reserves of £237,343 (2024: £257,736) as follows:

	2025 £	2024 £
Total reserves	**1,153,391**	**1,171,050**
Less: restricted funds	(11,078)	(8,483)
Less: unrestricted fixed assets used for the continuing work of MPCC	(904,970)	(904,831)
Free reserves	**237,343**	**257,736**
Free reserves requirement:		
12 months budgeted routine expenditure	140,000	120,000
Amounts earmarked for property purchase	97,343	137,736
Total free reserves requirement	**237,343**	**257,736**

The church is considering adding to its staff to help with its various ministries in the near future; the investment (in salary and accommodation costs) is likely to involve annual deficits which will be funded from reserves.

4.3 Investment Policy

MPCC currently invests funds in excess of working capital requirements in short term bank deposits.

4.4 Grants Policy

MPCC makes grants, to support missions both in the UK and abroad. The policy of MPCC is to give grants on the basis that they are subject to annual review and only renewed on the basis of meeting set criteria. The mission agencies regularly supported include Central African Missions in Congo, Newham Christian Fellowship (Transform Newham), Newham Youth For Christ, Open Doors and Teen Challenge London. In addition MPCC makes anonymous love gifts, at the discretion of the trustees, to those in need within the MPCC church fellowship or the local community. For details of grants made, see note 3b.

5. Plans for Future Periods

MPCC anticipates the possible increase of church ministry staff financial obligations in the future. MPCC also makes provision for increasing engagement in various endeavours in the community. MPCC's continuing commitment to the Compassionate Ministries also includes the ever-increasing financial support, for example, the Oasis ministry for a warm space for the community, and the MPCC Newham Food Bank for the needy

6. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

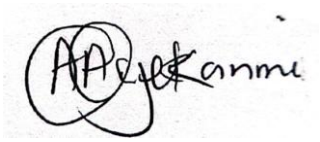
In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the charity will continue.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The Trustees is also responsible for safeguarding the assets of the charity 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 charity and financial information included in the charity's website.

7. Approval

The report of the Trustees was approved by the Trustees on 27 September 2026 and signed on its behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

MANOR PARK CHRISTIAN CENTRE

Report of the Independent Examiner to the Trustees of Manor Park Christian Centre

I report on the accounts of the Manor Park Christian Centre for the year ended 31 December 2025, set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed. The charity is required by company law to prepare accrued accounts, and I am qualified to undertake the examination by being a Chartered Management Accountant, a member of the Chartered Institute of Management Accountants (CIMA).

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 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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.



Michael Jarrett
28 September 2026

MANOR PARK CHRISTIAN CENTRE

Statement of Financial Activities
For the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:	2						
Donations and legacies		105,858	6,320	112,178	114,433	6,934	121,367
Investments		6,595	-	6,595	10,406	-	10,406
Total Income		**112,453**	**6,320**	**118,773**	**124,839**	**6,934**	**131,773**
Expenditure on:	3						
Charitable activities		132,929	3,503	136,432	204,575	2,924	207,499
Total Expenditure		**132,929**	**3,503**	**136,432**	**204,575**	**2,924**	**207,499**
Net gains/(losses) on investments		-	-	-	-	-	-
Net (expenditure)/income before tax		**(20,476)**	**2,817**	**(17,659)**	**(79,736)**	**4,010**	**(75,726)**
Tax payable	4	-	-	-	-	-	-
Net income after tax		**(20,476)**	**2,817**	**(17,659)**	**(79,736)**	**4,010**	**(75,726)**
Transfers between funds		222	(222)	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		**(20,254)**	**2,595**	**(17,659)**	**(79,736)**	**4,010**	**(75,726)**
Total funds brought forward		**1,162,567**	**8,483**	**1,171,050**	**1,242,303**	**4,473**	**1,246,776**
Total funds carried forward		**1,142,313**	**11,078**	**1,153,391**	**1,162,567**	**8,483**	**1,171,050**

MANOR PARK CHRISTIAN CENTRE

Balance Sheet
As at 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible Assets	5	904,970	-	904,970	904,831
		904,970	0	904,970	904,831
Current Assets					
Debtors	6	29,327	-	29,327	16,380
Cash At Bank And In Hand		210,472	11,078	221,550	251,651
		239,799	11,078	250,877	268,031
Creditors - Amounts Falling Due Within One Year	7	2,456	-	2,456	1,812
Net Current Assets		237,343	11,078	248,421	266,219
Net Assets		**1,142,313**	**11,078**	**1,153,391**	**1,171,050**
Represented By:					
Funds:					
Restricted Funds	8	-	11,078	11,078	8,483
Unrestricted Income Funds		1,142,313	-	1,142,313	1,162,567
Total Funds		**1,142,313**	**11,078**	**1,153,391**	**1,171,050**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006. The company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2025 and no notice requiring an audit has been deposited under section 476.

The Trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as is applicable to the company.

The financial statements were approved by the Trustees on 27 September 2026 and signed on their behalf by:



Adetokunbo Olatayo Anthony Oyekanmi
Trustee

Company Registration Number: 8331342

1. Accounting Policies

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

Basis of accounting
The financial statements have been prepared under the Companies Act 2006, Charities Act 2011 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The financial statements include all transactions, assets and liabilities for which the Trustees is responsible in law. They do not include the accounts of church groups that owe an affiliation to another body or those that are informal gatherings of church members.

MPCC meets the definition of a public benefit entity under FRS 102.

Change of accounting policy
During the year the trustees changed the accounting policy for the charity's freehold properties from the revaluation model to the cost model, on the grounds that the properties are held for long-term use in furtherance of the charity's purposes rather than for investment or sale, and that the cost model accordingly provides reliable and more relevant information. The historical cost of the properties is not recoverable from the charity's records and retrospective restatement is therefore impracticable; the carrying amount of £900,000 at the date of the change has been carried forward as cost. Comparative amounts are unchanged.

Going Concern
There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition
Voluntary income and donations (including legacies) are accounted for once MPCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured.

Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

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

Expenditure recognition
Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. MPCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs in fulfilling MPCC's principal objects, as outlined in the Report of the Trustees. These include grants made, governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of MPCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees. Rentals under operating leases are charged as incurred over the term of the lease.

Tangible Fixed Assets
Tangible fixed assets are accounted for as follows:

- The charity's freehold properties are functional fixed assets used to further its charitable purposes and are measured at cost less accumulated depreciation and impairment losses. The amount carried forward as cost is explained under Change of accounting policy above. The properties are reviewed annually for indicators of impairment, and an impairment loss is recognised where the recoverable amount of a property is less than its carrying amount.
- The 2015 valuation did not distinguish between land and buildings, and the charity's records provide no reliable basis for making that allocation. No depreciation has been charged because the trustees consider, having regard to the properties' condition, maintenance, remaining useful lives and current values, that their residual values are at least equal to their carrying amounts and that any depreciation would therefore be immaterial. Residual values,

useful lives and indicators of impairment are reviewed annually, with depreciation or impairment recognised where appropriate.

- The church building is not owned by MPCC and has not been capitalised in these accounts.
- The cost of furniture, fittings and equipment, less any expected residual value, is depreciated on a straight line basis over the effective useful life of the asset, which has been estimated as between 4 and 7 years

1. Accounting Policies (continued)

Debtors
Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount. Longer term liabilities are discounted to present value.

Fund accounting
The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that 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.

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations & legacies				
Offerings and donations	92,926	5,547	98,473	103,871
Income tax reclaimed	12,932	773	13,705	17,496
	105,858	6,320	112,178	121,367
Investment income				
Bank Interest	6,595	-	6,595	10,406
	112,453	**6,320**	**118,773**	**131,773**

3. Expenditure – Charitable Activities	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Ministry Personnel				
Gross salaries	20,004	-	20,004	20,004
Pension Contributions	-	-	-	(103)
Council Tax	2,427	-	2,427	2,590
Manse Insurance	1,294	-	1,294	709
Manse upkeep	5,267	-	5,267	47,072
Minister's Expenses	151	-	151	719
	29,143	**0**	**29,143**	**70,991**
Centre Life & Outreach				
Books, literature & teaching resources	513	-	513	628
Children & youth ministry	813	2,172	2,985	1,644
Flowers	299	-	299	228
Licences and subscriptions	1,400	-	1,400	1,945
Foodbank	-	1,331	1,331	1,533
Music	192	-	192	591
Travel & accommodation	296	-	296	321
Catering	1,997	-	1,997	2,032
Oasis Outreach	2,035		2,035	2,000
Visiting speakers	750	-	750	798
Publicity, website	950	-	950	264
Grants & gifts (see note 3b below)	2,620	-	2,620	2,425
Volunteer costs	1,450	-	1,450	50
	13,315	**3,503**	**16,818**	**14,459**
Office & Support				
Gross salaries	37,858	-	37,858	33,858
Pension Contributions	761	-	761	641
Telephone/broadband	1,939	-	1,939	1,865
Stationery & postage	460	-	460	777
Printing & photocopying	1,976	-	1,976	3,756
Office supplies	294	-	294	152
Computer supplies & maintenance	125	-	125	694
Accountancy & payroll services	5,680	-	5,680	3,138
Bank & credit card charges	-	-	-	764
Other	10	-	10	1,593
	49,103	**0**	**49,103**	**47,238**
Provision building and facilities				
Heat & light	11,179	-	11,179	12,977
Water	844	-	844	667
Insurance	5,054	-	5,054	5,159
Repairs, maintenance & equipment	15,108	-	15,108	47,856
Health & safety	2,010	-	2,010	3,225
Cleaning	4,136	-	4,136	3,083
Depreciation	1,937	-	1,937	1,434
	40,268	**0**	**40,268**	**74,401**
Governance costs				
Independent Examination	1,100	-	1,100	410
	1,100	**0**	**1,100**	**410**
	132,929	**3,503**	**136,432**	**207,499**

3. Expenditure – Charitable Activities (continued)

3a. Staff Costs

Included within Expenditure on Charitable Activities are the following staff costs:	2025 £	2024 £
Gross salaries	57,862	53,862
Employer's National Insurance	5,888	3,667
Employer's Annual Allowance	(5,888)	(3,667)
Pension contributions	761	538
	58,623	**54,400**
Of which the following were in relation to Key Management Personnel:		
Gross salaries	**45,004**	**41,004**

The number of employees during the year:	2025 Number	2024 Number
Full time workers	3	3
Part time workers	0	0
	3	**3**

No employee received emoluments in excess of £60,000 during the year. Trustees received £1,450 (2024: £nil) in reimbursement for costs incurred on MPCC business. The amount was reimbursed to one trustee and represents goods purchased on the charity's behalf; no trustee received any personal benefit.

3b. Gifts Analysis

Included within Expenditure on Charitable Activities are the following gifts:

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Gifts to individuals – incl. compassionate ministry	20	-	20	-
Gifts to organisations				
Central African Ministries	1,200	-	1,200	1,200
OM Ministry	200	-	200	-
Newham Christian Fellowships	300	-	300	325
Open Doors	300	-	300	300
Teen Challenge	300	-	300	300
Youth for Christ (Newham)	300	-	300	300
	2,600	**0**	**2,600**	**2,425**
	2,620	**0**	**2,620**	**2,425**

4. Taxation

As a charity, MPCC is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the charity.

5. Tangible Fixed Assets

	Freehold land & buildings £	Fixtures, fittings & equipment £	Total £
Cost or valuation			
At 1 January 2025	900,000	86,737	**986,737**
Additions	-	2,076	**2,076**
Disposals	-	-	**-**
At 31 December 2025	900,000	88,813	**988,813**
Depreciation			
At 1 January 2025	-	81,906	**81,906**
Charge For Year	-	1,937	**1,937**
Disposals	-	-	**-**
At 31 December 2025	0	83,843	**83,843**
Net Book Value			
At 31 December 2025	900,000	4,970	**904,970**
At 31 December 2024	900,000	4,831	**904,831**

All of the fixed assets are used for charitable purposes. The freehold land and buildings are: as follows

Address	Current use	Cost
57 Birchdale Road, Forest Gate, London E7 8AS	Occupied by one of the church workers	400,000
25 Durham Road, Manor Park, London E12 5AY	Occupied by the Pastor	500,000
		900,000

The properties are carried at cost. The amount carried forward as cost is the valuation of the residential properties undertaken by the trustees as at 31 December 2015 with reference to local market values and recent sold prices, as explained under Change of accounting policy in note 1.

The church building at 454 High Street North, Manor Park, London E12 6RH is not owned by Manor Park Christian Centre but is governed by the Trustees of the London Baptist Property Board as sole trustee. The church is permitted to use the building for its various meetings and ministries in accordance with an Administrative Amendment to the Trust Deed that was agreed between the Trustees of the London Baptist Property Board and the Trustees of Manor Park Christian Centre on 10 December 2012. The church building has not been capitalised in these accounts.

The trustees reviewed the properties for indicators of impairment at 31 December 2025. Having regard to recent sold prices for comparable properties in the same streets, to the continuing use of both properties for the charity's purposes and to their condition and maintenance, the trustees concluded that the recoverable amount of each property exceeds its carrying amount and that neither property is impaired.

6. Debtors

	2025 £	2024 £
Prepayments	1,847	2,604
Gift Aid tax receivable	27,230	13,526
Other Debtors	250	250
	29,327	**16,380**

7. Creditors – Amounts falling Due Within One Year

	2025 £	2024 £
Accruals	1,995	600
Other creditors	461	1,212
	2,456	**1,812**

8. Restricted Income Funds

8a. Current Year

	At 1 January 2025 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2025 £
Shoe Box	297	-	-	(222)	-	75
Foodbank	7,452	4,316	(1,330)	-	-	10,438
Teen Street	169	2,004	(2,173)	-	-	0
Collection for individuals	565	-	-	-	-	565
	8,483	**6,320**	**(3,503)**	**(222)**	**0**	**11,078**

Funds were transferred from the Shoe Box Fund to General Funds after identifying that a restricted purchase in 2024 (printed shoe boxes for Samaritan's Purse) had been incorrectly allocated.

8b. Prior Year

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	Gains/ (losses) £	At 31 December 2024 £
Shoe Box	297	-	-	-	-	297
Foodbank	3,611	5,374	(1,533)	-	-	7,452
Teen Street	0	1,560	(1,391)	-	-	169
Collection for individuals	565	-	-	-	-	565
	4,473	**6,934**	**(2,924)**	**0**	**0**	**8,483**

8. Restricted Income Funds (continued)

Shoe Box: Income received in offerings and donations specifically towards the work of the Samaritan's Purse charity.

Teen Street: Income received in offering and donations specifically towards the funding of MPCC Youths for Teen Street at Capernwray each year.

Food Bank: Foodbank Income received in offerings and donations specifically for use in helping people in need

9. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are payable:

	2025 £	2024 £
Not later than one year	1,627	1,627
Later than one year and not later than five years	4,068	5,695
	5,695	**7,322**

10. Capital Commitments

At 31 December 2025 there were no capital commitments

11. Related Party Transactions

Michael van Vuuren, the pastor and member of the key management personnel, was paid a gross salary of £20,004 (2024: £20,004). He occupied the manse at 25 Durham Road, Manor Park, London E12 5AY rent free in accordance with his contract of employment for the better performance of his duties. At 31 December 2025, Michael van Vuuren owed the church £250 (2024: £250).

Praveena Vinod Anand, the Lead Church Office Administrator and member of the key management personnel, was paid a gross salary of £25,000 (2024: £21,000) and received pension contributions of £563 (2024: £443).

Those Trustees who disclosed their name at the time of their gifts gave a total of £12,289 (2024: £13,085) in unrestricted offerings and donations during the year.

12. Members Funds

The company is a private company limited by guarantee with no share capital. The liability of the members is limited to £1 in the event of a winding up.