COMPANY REGISTRATION NUMBER: 09925131
CHARITY REGISTRATION NUMBER: 1166172

Life Christian Church Ltd

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

STAFFORD BUSINESS AND ACCOUNTANCY SERVICES

4a Eastgate Street
Stafford
Staffordshire
England
ST16 2NQ

Life Christian Church Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

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Life Christian Church Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Life Christian Church Ltd
Charity registration number	1166172
Company registration number	09925131
Principal office and registered office	Branksome Newport Road Stafford Staffordshire ST16 1DD England
The trustees	
	Dr C O Orakwue Dr H Murally

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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)" (effective 1 January 2019).

Independent examiner	Stafford Business & Accountancy Services 4a Eastgate Street Stafford Staffordshire England ST16 2NQ

Structure, governance and management

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

Objectives and activities

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. We are committed to promoting the Christian religion by providing a place of worship, distributing Christian material, supporting local and international Christian Missionary work and humanitarian aid.

Over the last 5 years in particular, the church has been actively looking at purchasing a place of worship. Unfortunately, we were out-bid in the ones we have put in offers. These are the Methodist church at Woodseaves and the Methodist Church at Wednesfield Wolverhampton. We had an offer accepted for a piece of land in Riverway, Stafford to build, but had to abandon the purchase when it became evident that the land had significant flooding issues. We have also looked at several other church properties including Tibberton Methodist church Telford, Marsh Green Methodist Church Telford, Primitive Methodist Church Edgmond and Rowley Street Methodist Church Newcastle under Lyme.

In April - August 2023, our efforts to acquire Kingdom Hall, 51 Greystone Park in Crewe fell through just before exchange of contracts after we had incurred conveyancing costs, including legal fees. We had our offer to purchasing of St Chad's Church in Newcastle under Lyme accepted in September 2024, but this could not proceed because the vendors solicitors could not produce relevant documents. We have also looked at the Methodist Chapel Wood Lane, Hinstock, Market Drayton, and also The Rock Methodist Church in Telford. We made an offer to purchase The Rock Methodist Church in Telford in July 2025, but the property was withdrawn from the market by the Vendors shortly afterwards.

In September 2025, The Church had an offer accepted to purchase the former United Reformed Church in Wollerton, Market Drayton. Unfortunately, the purchase was aborted in August 2026 because the terms of the contract could not be agreed.

Achievements and performance

During the year, the charity continued to carry out its charitable activities in accordance with its objectives and for the benefit of its beneficiaries.

Financial review

Life Christian Church Ltd is a small sub-urban church with income of about £50,000. Up until this time we have hired buildings for place of worship and have not had to be involved in general repair costs. It has been our long-term plan to acquire a place of worship which will then involve future maintenance costs. The church does not currently employ any staff.
The Trustees Board discussed the following factors in arriving at their reserves policy:

1. Money should only be kept in reserve for specific reasons.

2. It would be prudent to keep three months running costs in reserve (£2,500).

3. It would now also be good to have some funds in reserves to cover future building work.

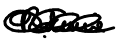
4. The Trustee Board have not put any money into reserves in recent years as the aim was to have enough funds to enable purchase of a permanent place of worship.

The company aims to keep approximately three months running costs in reserves. This is also to cover emergency running costs, provide financial activity and development of our principal activity. To achieve this we will aim to put £2,500 per year into reserves from income until that level is achieved. The board anticipates increased expenditure with acquisition of a building for a place of worship. In view of this they aim to keep £5,000 in reserves. The Board will review on a quarterly basis the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 September 2026 and signed on behalf of the board of trustees by:



Dr C O Orakwue (Sep 24, 2026 21:52:51 GMT+1)

Dr C O Orakwue
Trustee

Life Christian Church Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Life Christian Church Ltd

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Life Christian Church Ltd ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('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 the 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 charity as required by section 386 of the 2006 Act; or

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

3. the financial statements do not comply with the accounting requirements of section 396 of the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their 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.

Stafford Business & Accountancy Services
Independent Examiner

4a Eastgate Street
Stafford
Staffordshire
England
ST16 2NQ

Life Christian Church Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	42,384	42,384	47,898
Investment income	6	208	208	1
Total income		42,592	42,592	47,899
Expenditure				
Expenditure on charitable activities	7,8	9,233	9,233	10,987
Total expenditure		9,233	9,233	10,987
Net income and net movement in funds		33,359	33,359	36,912
Reconciliation of funds				
Total funds brought forward		269,093	269,093	232,181
Total funds carried forward		302,452	302,452	269,093

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 7 to 13 form part of these financial statements.

Life Christian Church Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**13**	1,827	2,150
Current assets			
Debtors	**14**	515	529
Cash at bank and in hand		301,161	267,374
		301,676	267,903
Creditors: amounts falling due within one year	**15**	1,051	960
Net current assets		300,625	266,943
Total assets less current liabilities		302,452	269,093
Funds of the charity			
Unrestricted funds		302,452	269,093
Total charity funds	**16**	302,452	269,093

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2026, and are signed on behalf of the board by:

Dr C O Orakwue (Sep 24, 2026 21:52:51 GMT+1)

Dr C O Orakwue
Trustee

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

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Branksome, Newport Road, Stafford, Staffordshire, ST16 1DD, England.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

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

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	33,394	33,394	37,864	37,864
Donations type 2	8,990	8,990	10,034	10,034
	42,384	42,384	47,898	47,898

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	208	208	1	1

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activity type 1	8,182	8,182	10,026	10,026
Support costs	1,051	1,051	961	961
	9,233	9,233	10,987	10,987

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Activity type 1	8,182	–	8,182	10,026
Governance costs	–	1,051	1,051	961
	8,182	1,051	9,233	10,987

9. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	323	380

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	960

11. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

13. Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2025 and 31 December 2025	3,946
Depreciation	
At 1 January 2025	1,796
Charge for the year	323
At 31 December 2025	2,119
Carrying amount	
At 31 December 2025	1,827
At 31 December 2024	2,150

14. Debtors

	2025 £	2024 £
Trade debtors	–	529
Other debtors	515	–
	515	529

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,051	960

16. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	269,093	42,592	(9,233)	302,452

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	232,181	47,899	(10,987)	269,093

17. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Tangible fixed assets	1,827	1,827
Current assets	301,675	301,675
Creditors less than 1 year	(1,050)	(1,050)
Net assets	302,452	302,452

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	2,150	2,150
Current assets	267,903	267,903
Creditors less than 1 year	(960)	(960)
Net assets	269,093	269,093

HM Revenue & Customs

Corporation Tax Return for the accounting period ended 31 December 2025.

This is a copy of the information that will be transmitted to HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages and attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Corporation Tax online filing system, would you please check that the information is correct to the best of your knowledge and belief. If you give false information or conceal any income or chargeable gains you may be liable to financial penalties.

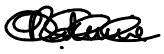
The HM Revenue & Customs IRmark number assigned to the Corporation Tax Return information is:

VBLE22IH6QWWE3UVIOTGRKBOQDB76CXY

This number appears on each page of this copy, which is consecutively numbered from 1 to 5
The following details comprise the information to be sent electronically.

Name	UTR
Life Christian Church Ltd	1527614680

Where the Corporation Tax Return (or amended Return) contains a claim for repayment, your signature confirms that you have authorised HM Revenue & Customs to make any repayment arising from this return to the nominee as detailed on the form.

Signature  Dr C O Orakwue (Sep 24, 2026 21:52:51 GMT+1) Date Sep 24, 2026

Bank details (for a person to whom a repayment is to be made)

920	**Name of bank or building society**	
925	**Branch sort code**	
930	**Account number**	
935	**Name of account**	
940	**Building society reference**	

Payments to a person other than the company

943 **Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable**

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status – for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**

DR C O ORAKWUE

Dr C O Orakwue (Sep 24, 2026 21:52:51 GMT+1)

980 **Date** DD MM YYYY

Sep 24, 2026

985 **Status**

Director

Tax Reference: 1527614680

LIFE CHRISTIAN CHURCH LTD
CORPORATION TAX COMPUTATION
FOR THE CORPORATION TAX ACCOUNTING PERIOD
1 JANUARY 2025 TO 31 DECEMBER 2025

Life Christian Church Ltd
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 January 2025 to 31 December 2025

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Life Christian Church Ltd
Corporation Tax Computation
For the Corporation Tax Accounting Period 1 January 2025 to 31 December 2025

1 Adjusted Profit / (Loss)

	£
Profit / (Loss) per financial statements	**0**
Trade and Professional Profit / (Loss)	**-**

2 Profits Chargeable to Corporation Tax

	£
Profits chargeable to corporation tax after deductions and reliefs	**0**

3 Corporation Tax Calculation

	£
Profits chargeable to corporation tax	0

	Profit (£)	Rate of Tax (%)	Tax (£)
Financial year			
2024	0.00	25	0.00
2025	0.00	25	0.00
Corporation tax chargeable			0.00
Net corporation tax chargeable			**0.00**

4 Tax Reconciliation

	£
Total self assessment of tax payable	**-**