THE REDEEMED CHRISTIAN CHURCH OF GOD NEWNESS OF LIFE CHRISTIAN CENTRE

Charity No. 1182696

Company No. 11871701

Trustees' Report and Unaudited

Accounts

31 March 2026

	Pages
Trustees' Annual Report	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Summary Income and Expenditure Account	14
Balance Sheet	15
Statement of Cash flows	16
Notes to the Accounts	17-22

NEWNESS OF LIFE

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 11871701

Charity No. 1182696

Principal Office as well as Registered Office

24 Piren Green
Silverdale, Newcastle-under-Lyme
Staffordshire
ST5 6SX

Directors and Trustees

The Directors of the charitable company are the Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Dr O. Babatunde, Pst. R. Ibrahim, Pst. A. Ishola, Dr (Mrs.) O. O. Shorun, Miss N. N. Molokwu

Directors of Corporate Trustees

Dr Opeyemi Babatunde, Mr. Rasaq Ibrahim, Mr. Adekunle Ishola, Dr (Mrs.) Omotayo Shorun,

Miss Nkechinyelu Molokwu

Company Secretary

D. Shorun

Key Management Personnel

Opeyemi Babatunde
Pastor Dominic Shorun
Dr (Mrs.) Omotayo Shorun

Accountants
RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvain Close
Manchester
M16 8SJ

Bankers
HSBC
Crown Bank Hanley
Stoke -On- Trent
Staffordshire
ST1 1D

OBJECTIVES AND ACTIVITIES

Report

RCCG Newness of Life Christian Centre (NOLCC) exists to advance the Christian faith in accordance with the doctrines of The Redeemed Christian Church of God (RCCG). Our vision is to empower people to walk in the newness of life through a personal relationship with Jesus Christ and to demonstrate God's love through worship, discipleship, community service and practical expressions of Christian compassion.

The charity's objectives are to:

- Preach and teach the Gospel of Jesus Christ.
- Promote spiritual growth and Christian discipleship.
- Provide pastoral care, counselling and practical support to individuals and families.
- Advance community wellbeing through charitable outreach and social action.
- Support vulnerable individuals and families experiencing hardship.
- Promote physical, emotional and spiritual wellbeing through education, mentoring and community engagement.
- Foster community cohesion and volunteering across Staffordshire and neighbouring communities.

The Church pursues activities that enable people in Newcastle-under-Lyme, Staffordshire and surrounding communities to express their faith, experience God's love and contribute positively to society. We also seek to relieve sickness, poverty and social isolation through the provision of support, services, counselling and practical assistance.

Throughout the reporting period, the Church has continued to demonstrate public benefit through regular worship services, discipleship programmes, prayer meetings, evangelistic outreach, leadership development initiatives and charitable community projects.

1. CORPORATE WORSHIP, PRAYER AND DISCIPLESHIP

Corporate worship remains central to life and witnesses of the Church.

During the reporting period, NOLCC experienced continued growth in attendance and participation. Sunday worship services, Wednesday Bible Study, Friday Prayer Meetings and Living Spring Services all recorded increased engagement.

The church building now operates at or near full capacity during many Sunday worship services and regularly exceeds standard seating capacity during Living Spring Services, reflecting significant growth in membership, visitors and community participation.

The Church continues to provide:

- Weekly Sunday Celebration Services.
- Interactive Bible Study and Teaching Services.
- Weekly Prayer Meetings.
- Bi-monthly Extended Prayer Vigils.
- Family Thanksgiving Services.

- Living Spring Services.
- Worship and Praise Events.
- Leadership and Discipleship Training.

Prayer continues to be a key emphasis of the Church. Prayer meetings have been strengthened through extended prayer sessions and regular corporate intercession for families, churches, communities and nations.

Our services remain open to the wider community and continue to be publicised through the church website, social media platforms and local networks.

Digital Ministry

All Sunday, Wednesday and Friday services continue to be livestreamed via Zoom, YouTube and other digital platforms.

This has enabled:

- Continued engagement for members unable to attend physically.
- Ongoing pastoral connection for students and families temporarily away from Newcastle-under-Lyme.
- Growth in national and international online participation.
- Wider access to teaching, discipleship and prayer resources.

2. CONNECT GROUPS, DISCIPLESHIP AND MINISTRY EXPRESSIONS

The Church continued to strengthen and expand its Connect Groups and ministry expressions throughout the reporting period.

These ministries provide opportunities for discipleship, fellowship, support, mentoring and spiritual growth beyond Sunday services.

Ministry expressions currently include:

- Men's Fellowship
- Women's Fellowship
- Married Couples Fellowship
- Youth Ministry
- Young Professionals and Emerging Young Adults
- Children's Ministry
- Prayer Ministry
- Worship Ministry
- Evangelism Ministry
- Multimedia Ministry
- Hospitality Ministry
- Welfare Ministry
- Welcome and Ushering Ministry

- Connect Groups and House Fellowships

The Married Couples Fellowship continues to thrive with approximately 100 actively engaged couples, providing support, mentoring and enrichment opportunities for families.

The reporting year also saw continued growth in newer ministry expressions including:

Faith Over Fear

A special teaching and prayer initiative focused on spiritual resilience, faith building and overcoming life's challenges through biblical principles.

Moments with Jesus

An extended worship and prayer expression aimed at deepening intimacy with God, encouraging discipleship and creating opportunities for personal spiritual renewal.

Living Spring Services

Special monthly services which have continued to attract increasing participation and have become one of the fastest-growing ministry expressions within the Church.

African Praise Celebration

A major community worship event brings together people from diverse backgrounds in celebration, worship and cultural engagement.

The Worship Ministry successfully hosted multiple worship-focused events which attracted participation from across Staffordshire and neighbouring communities.

3. CHILDREN'S MINISTRY

The Children's Ministry continues to expand and remains a key priority of the Church.

Sunday School operates through three distinct age groups:

- Pre-School (2–4 years)
- Junior Children (5–8 years)
- Senior Children (9–12 years)

The ministry benefits from an increased team of trained volunteers and teachers who operate in accordance with safeguarding requirements and approved volunteer-to-child ratios.

Highlights include:

- Children's Day Services.
- Family Thanksgiving Services.
- NOLCC Summer Olympics.
- Increased parental engagement.
- Welfare and pastoral support for families with children.
- Regular volunteer development and safeguarding training.

4. YOUTH MINISTRY

The Youth Ministry continues to experience strong growth in both participation and impact.

The ministry includes approximately 70 active young people participating in:

- Youth Fellowship Meetings.
- Leadership Development Sessions.
- Career and Education Seminars.
- Social and Community Activities.
- Discipleship and Mentoring Programmes.
- National Christian Youth Events and Camps.

The ministry focuses on supporting the spiritual, emotional, educational and personal development of young people and creating a safe environment for growth and discipleship.

5. PASTORAL CARE AND LEADERSHIP DEVELOPMENT

Pastoral care remains at the heart of the Church's mission.

Throughout the year, practical support has been provided through:

- Welfare support.
- Food provision.
- Pastoral visitation.
- Bereavement care.
- Marriage preparation and counselling.
- Family support.
- Student support and transport assistance.
- Prayer and mentoring.

During the reporting period:

- Over 15 babies were dedicated during special family thanksgiving and dedication services.
- Marriage preparation and counselling support continued for couples.
- Support was provided for students and vulnerable members requiring transport assistance.

Leadership Growth

The leadership structure of the Church continued to expand significantly.

In addition to Trustees and ordained ministers, the Church now benefits from a growing team of:

- Assistant Ministers
- Deacons
- Deaconesses
- Ministry Leaders
- Connect Group Leaders
- Children's Ministry Leaders
- Youth Ministry Leaders
- Worship Leaders
- Volunteer Coordinators

- Safeguarding Team Members

This strengthened leadership structure has improved pastoral support, ministry delivery and organisational resilience.

6. ANNUAL CONFERENCES, TRAINING AND MINISTERIAL DEVELOPMENT

NOLCC remains committed to equipping members with the knowledge and skills required to fulfil their Christian calling.

Training opportunities during the year included:

- Leadership Development Programmes.
- Ministry Worker Training.
- RCCG Leadership Conferences.
- Regional and National RCCG Gatherings.
- Evangelism Training.
- Safeguarding Training.
- Marriage and Family Enrichment Seminars.
- Business and Enterprise Development Workshops.

Church leaders continued to participate in national and international conferences and training programmes to strengthen governance, pastoral effectiveness and ministry excellence.

7. COMMUNITY ENGAGEMENT, SOCIAL RESPONSIBILITY AND ADVOCACY

NOLCC continues to actively contribute to the wellbeing of the wider community.

Partnerships and engagement during the year included:

- Newcastle-under-Lyme Borough Council.
- Local Councillors and Community Leaders.
- Alice Charity.
- Kenneth Copeland and Andrew Wommack Ministries
- Freshdew Faith Feast TV ministries
- Newcastle Foodbank.
- Prison Fellowship.
- Angel Tree Initiative.

The Church continued to support:

- Foodbank donations and distribution.
- Vulnerable families experiencing hardship.
- Community welfare initiatives.
- Support for children affected by parental imprisonment.
- Business and Enterprise Fairs.

- Health and wellbeing initiatives.
- Community worship and cultural events.

The Trustees continued engagement with local authorities and community stakeholders to raise awareness of the Church's charitable work and identify opportunities for collaboration.

Future Community Initiatives

As part of the Church's expanding Corporate Social Responsibility (CSR) strategy, the Trustees are exploring future initiatives including:

- After-school clubs.
- Homework support programmes.
- Community mentoring projects.
- Homeless outreach services.
- Community café provision.
- Skills and employability workshops.
- Expanded programmes for older adults.
- Health and well-being support programmes.

8. MISSION AND CHARITABLE WORK BEYOND THE LOCAL COMMUNITY

The Church continues to support wider mission initiatives through giving and partnership with RCCG UK and international mission activities.

Members also continue to support various Christian charities and organisations engaged in social action, education, legal advocacy and Christian broadcasting.

9. PRISON MINISTRY

NOLCC continued its partnership with Prison Fellowship and maintained support for the chaplaincy work at Drake Hall Prison.

The Church also increased support for the Angel Tree Initiative, helping to provide gifts and encouragement for children affected by parental imprisonment during the Christmas period.

10. VOLUNTEERS

The Trustees wish to place on record their sincere appreciation to all ministers, workers, volunteers and members whose commitment, sacrifice and faithful service have contributed to the growth and impact of the Church throughout the reporting period.

ACHIEVEMENTS AND PERFORMANCE

Worship and Discipleship

- Average Sunday attendance exceeded 300 worshippers across adults, youth and children.

- Sunday services regularly utilised the building at full operational capacity.
- Living Spring Services frequently exceeded standard seating capacity.
- Over 15 babies were dedicated.
- More than 30 members actively joined ministry teams.
- Continued growth in online participation through livestreaming platforms.
- Successful launch and growth of Faith Over Fear and Moments with Jesus ministry expressions.

Youth and Children's Ministry

- Approximately 65 young people actively participated in youth and young adults' programmes.
- Children's Ministry expanded through three age-specific classes (~150 on the register).
- NOLCC Summer Olympics attracted church families and members of the wider community.
- Children's Day and Youth-focused services continued successfully.

Community Outreach

- Continued support for Angel Tree.
- Ongoing support for foodbanks and vulnerable families.
- Successful Business Fair supporting entrepreneurship and local businesses.
- Increased community participation in outreach and worship events.
-

GROWTH AND CHALLENGES

The Church continues to experience significant growth in attendance, ministry participation and community impact.

Capacity Challenges

The continued growth of the congregation means that:

- Sunday services are now regularly operating at full capacity.
- Living Spring Services often exceed available seating capacity.
- Ministry activities increasingly compete for available space.
- Children's and youth programmes require additional upgrades and security systems.

Parking Challenges

Parking availability has become one of the most significant operational challenges facing the Church.

As attendance has increased, available parking provision has become increasingly constrained, particularly during:

- Sunday Services.
- Living Spring Services.
- Conferences.
- Community Events.

Trustees continue to engage with community stakeholders and explore sustainable solutions.

Building Repairs and Maintenance

While the acquisition of the church premises has created a permanent base for ministry and community engagement, ongoing investment remains necessary.

Priority areas include:

- Structural repairs.
- Roof and external maintenance.
- Internal refurbishment.
- Accessibility improvements.
- Security enhancements.
- Building preservation works.
- Energy efficiency upgrades.

Equipment and Infrastructure

Continued growth has increased the need for:

- Audio-visual equipment.
- Livestreaming infrastructure.
- Children's Ministry Resources.
- Youth ministry equipment.
- Furniture and seating.
- Administrative and IT systems.

Future Expansion

Trustees have begun considering longer-term expansion opportunities including:

- Larger premises within Newcastle-under-Lyme and surrounding areas.
- Multi-purpose community facilities.
- Additional meeting rooms.
- Enhanced children's and youth facilities.
- Expanded parking provision.
- Dedicated spaces for community programmes and outreach activities.
-

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by a Board of Trustees responsible for strategic leadership, governance, financial oversight, safeguarding and regulatory compliance.

Trustees meet regularly throughout the year to oversee the activities of the Church and ensure compliance with charity and company law requirements.

During March 2026, the Church undertook a comprehensive review and update of its governance arrangements.

Policy Review and Quality Assurance

The Church's Policy Compendium was extensively reviewed and strengthened to ensure continued compliance with current legislation, best practice and Charity Commission guidance.

Policies reviewed included:

- Safeguarding and Child Protection.
- Health and Safety.
- Data Protection and GDPR.
- Equality, Diversity and Inclusion.
- Financial Controls and Procedures.
- Volunteer Management.
- Recruitment and Vetting.
- Risk Management.
- Complaints Procedures.
- Social Media and Communications.
- Code of Conduct.
- Lone Working and Pastoral Care.

All relevant ministry workers continue to receive safeguarding training and support.

RISK MANAGEMENT

Key risks identified by the Trustees include:

- Financial sustainability.
- Safeguarding and child protection.
- Volunteer recruitment and retention.
- Building maintenance and compliance.
- Capacity and facility constraints.

Mitigation measures include:

- Financial monitoring and controls.
- Regular safeguarding reviews.
- Volunteer development and training.
- Property maintenance planning.
- Governance and compliance oversight.

Trustees are satisfied that appropriate systems are in place to manage and mitigate identified risks.

Conclusion

The Trustees are profoundly grateful to God for His faithfulness throughout another year of growth, impact and transformation at Newness of Life Christian Centre.

This reporting period has seen increasing attendance, strengthened ministry structures, expanded

leadership capacity, enhanced governance arrangements and growing community engagement. We have witnessed lives transformed, families strengthened, new babies dedicated, volunteers deployed into ministry and increasing opportunities to demonstrate the love of Christ through both word and action.

We are particularly thankful for the growth experienced across the congregation, the success of newer ministry expressions such as Faith Over Fear, Moments with Jesus and Living Spring Services, and the continued expansion of our community impact through partnerships with local charities, local government and voluntary sector organisations.

Whilst we celebrate these achievements, we also recognise the responsibilities that accompany growth. Increased attendance, pressure on facilities, building maintenance requirements and the need for future expansion present challenges that require prayerful planning, prudent stewardship and wise governance.

The Trustees remain committed to advancing the Christian faith, serving the local community, supporting vulnerable individuals and ensuring that RCCG Newness of Life Christian Centre continues to be a place of worship, discipleship, compassion and community transformation for generations to come.

We wish to express our sincere appreciation to all ministers, workers, volunteers, members, partners and supporters whose faithful service, commitment and generosity have made the achievements of this year possible.

On behalf of the Board of Trustees, we commend this report and look forward with faith, hope and expectation to the opportunities that lie ahead.

The Trustees are responsible for keeping proper accounting records that are disclosed with reasonable. accuracy at any time in the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has 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 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board.

opeyemibabatunde

O. Babatunde
27 September 2026

Independent Examiner's Report to the trustees of THE REDEEMED CHRISTIAN CHURCH OF GOD NEWNESS OF LIFE CHRISTIAN CENTRE

I report to the charity trustees on my examination of the financial statements of THE REDEEMED CHRISTIAN CHURCH OF GOD NEWNESS OF LIFE CHRISTIAN CENTRE for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows, and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and 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 financial statements of the charity 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 financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act: or
- the financial statements do not accord with those records; or
- The financial statements do not comply with the accounting requirements under section 396 of the 2006 Act, other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- The financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Nii Otu Quaye
FCCA, FFA/FIPA
RAK ACCOUNTING SOLUTIONS LIMITED
11 Louvaine Close
Abbey Hey
Manchester
M16 8SJ
26 September 2026

THEREDEEMEDCHRISTIANCHURCHOFGODNEWNESSOFLIFECHRISTIANCENTRE

Statement of Financial Activities

for the year ended 31 March 2026

	Notes	Unrestricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income and endowments from:				
Donations and legacies	4	202,111	202,111	170,078
Other	5	58,216	58,216	57,306
Total		260,327	260,327	229,384
Expenditure on:				
Charitable activities	6	158,670	158,670	149,578
Other	7	4,860	4,860	6,245
Total		163,530	163,530	155,823
Net gains on investments		-	-	-
Net income	8	96,797	96,797	73,561
Transfers between funds		-	-	-
Net income before other gains/losses)		96,797	96,797	73,561
Other gains and losses				
Net movement in funds		96,797	96,797	73,561
Reconciliation of funds:				
Total funds brought forward		354,401	354,401	280,840
Total funds carried forward		451,198	451,198	354,401

Summary Income and Expenditure Account

for the year ended 31 March 2026

	2026 £	2025 £
Income	260,327	229,384
Gross income for the year	260,327	229,384
Expenditure	163,530	155,823
Total expenditure for the year	163,530	155,823
Net income before tax for the year	96,797	73,561
Net income for the year	96,797	73,561

Balance Sheet as at 31 March 2026

Company No. **11871701**

	Notes	2026 £	2025 £
Fixed Assets			
Land and Building	10	499,775	499,775
Current Assets			
Debtors			
Cash at bank and in hand		44,491	25,825
		44,491	25,825
Net Current Assets		44,491	25,825
Creditors		(93,068)	(171,200)
Net Current Assets		(48,577)	(145,375)
Total net assets		451,198	354,401
The funds of the charity			
Restricted funds			
Unrestricted funds			
General funds		451,198	354,401
Reserves	11	451,198	354,402
Total funds		451,198	354,401

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2026 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27

September 2026 and signed on its

behalf by:

opeyemibabatunde

O. Babatunde
Trustee
27 September 2026

for the year ended 31 March 2026

	2026 £	2025 £
Cash flows from operating activities.		
Net income per Statement of Financial Activities	96,797	73,561
Adjustments for:		
Dividends, interest, and rents from investments	0	0
(Increase)/Decrease in trade and other receivables	0	
Net cash provided by operating activities	96,797	73,561
Cash flows from investing activities.		
Dividends, interest, and rents from investments	0	0
Net cash from investing activities	0	0
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	96,797	73,561
Cash and cash equivalents at the beginning of the year	354,401	280,840
Cash and cash equivalents at the end of the year	451,198	354,401
Components of cash and cash equivalents		
Cash and bank balances	451,198	354,401
	451,198	354,401

for the year ended 31 March 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts.
There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts in previous years.

Fund accounting

Unrestricted funds:	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through the terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities.	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable, and material.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities.	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants' payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but have not yet been paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

2 Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value, which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents.

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short-term creditors are measured at the transaction price. Other creditors and provisions are recognised as where the charity has a present obligation resulting 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 normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development.

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are taken into account in terms of achieving net income/expenditure.

Leased assets.

Where the charity enters a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities, and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

3 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

4 Statement of Financial Activities

	Unrestricted funds 2026 £	Total funds 2025 £
Income and endowments from:		
Donations and legacies & HMRC Gift Aid	260,327	229,384
	260,327	229,384
Expenditure on:		
Charitable activities	158,670	149,587
Other	4,860	6,245
Total	163,530	155,832
Net income	96,797	73,561
Net income before other gains/losses)	96,797	73,561
Other gains and losses:		
Net movement in funds	96,797	73,561
Reconciliation of funds:		
Total funds brought forward	354,401	280,840
Total funds carried forward	451,198	354,401

4 Income from donations and legacies

	Unrestricted £	Total 2026 £	Total 2025 £
Donations from Church members	202,110	202,110	172,078
	202,110	202,110	172,078

Donated goods, facilities, and services received.

	Total 2026 £	Total 2025 £
Donations received	202,111	172,078
	202,111	172,078

5 Other incomes

	Unrestricted	Total 2026	Total 2025
	£	£	£
HMRC Gift Aid	58,216	58,216	54,192
Others	0	0	0
	58,216	58,216	54,192

6 Expenditure on charitable activities

	Unrestricted	Total 2026	Total 2025
	£	£	£
Expenditure on charitable activities			
	158,670	158,670	149,578
Governance costs	4,860	4,860	6,245
	163,530	163,530	155,823

7 Other expenditures

	Unrestricted	Total 2026	Total 2025
	£	£	£
Employee costs	19,800	19,800	12,000
Motor and travel costs	3,695	3,695	1,378
Premises costs	21,891	21,891	9,364
General administrative costs	4,927	4,927	488
Legal and professional costs	4,860	4,860	397
8 Net income beforetransfers	55,173	55,173	23,627

	2026	2025
This is stated after charging:	£	£
Independent Examiner's fee		1,020
Other fees paid to the auditor or independent examiner	4,813	4,828

9 Staff costs

	2026	2025
Salaries and wages	19,800	12,000
	19,800	12,000

No employee received more than £60,000.

10 Land and Buildings

	2026	2025
	£	£
Additions		492,569

11 Movement in funds

	At 1 April 2025	Incoming resources (including other gains/losses	Resources expended	At 31 March 2026
	£		£	£
Restricted funds:				
Unrestricted funds:				
General funds	354,401	260,327	(163,530)	451,198
Total funds	354,401	260,327	(163,530)	451,198

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Net assets	451,198	354,401
		354,401

The company is limited by guarantee and has no share capital; thus, no single party controls the company.