KINGDOM LIFE CHURCH WIRRAL

The report of the Trustees for the year ended 31 December 2025

Introduction

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, and 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) (effective 1 January 2015) (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1 January 2019).

The board of trustees are satisfied with the performance of the charity during the year and the position at 31 December 2025 and consider that the charity is in a strong position to continue its activities during the coming year, and the charity's assets are adequate to fulfil its obligations.

Purpose and Activities of the Charity

The charity's objectives are:

The advancement of the Christian faith in such parts of the United Kingdom or the world as the Trustees may from time-to-time think fit including through providing services for prayer and worship and pastoral care and outreach into the community.

Achievements and performance

Kingdom Life held a family fun day to raise funds for the Wallasey Amateur Boxing Club. The church raised around £700 and this was donated to the boxing club.

For July and August, we hosted Howard Morgan of Kingdom Ministries International. The church provided transport to allow Howard to get to various speaking engagements as well as making a donation to Kingdom Ministries International.

On Christmas Day, Kingdom Life held a Christmas Carols service for the community. This was well supported and we had a full house.

Financial Review Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of reach fund.

Transactions and Financial position

The charity's income in the year was £14,228 (2024: £12,426) after expenditure of £13,388 (2024: £8,546) a surplus of £840 (2024 surplus of: £3,880) is reported. General liquid reserves carried forward amounted to £12,120 (2024: £12,915).

Reference and administrative details Date of registration:

The Registered office is: 85a Cameron Rd, Leasowe, CH45 1PH

The members of the board of Trustees of the Charity during the year ended 31 December 2024 were: Shereen Arbon – Chairman; Gary Sidwell; Sarah Janette Corcoran and Stephen Robin Arbon

Other offices within the charity working under the direction of the trustees were: Kate Silvera Cull.

Thanks

I would like to pass my thanks to the other Trustees for their help and attendance at meetings throughout the year to enable us to meet the objectives of the Charity.

Structure, Governance and Management Nature of the Governing Documents and Constitution of the Charity

Kingdom Life Church Wirral is a registered Charitable Incorporated Organization (CIO) governed by a constitution. Trustees are appointed by the existing trustees. The Trustees also consider the future need of the charity when looking to add to the group of Trustees, having regard to the particular skills required at each stage of the charity's development. New Trustees are given a period of induction and continues training opportunities are made available to all Trustees.

The day-to-day operations of the charity are governed by Trustees who are directly engaged in the activity of the charity. Operational and tactical decisions are made by this group. The direction and strategy are discussed at Trustees meetings.

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed.
- They are also responsible for safeguarding the assets of the charity and 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 on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

This report was approved by the board of Trustees on 22 July 2026

Shereen Arbon- Chair of the Trustees

KINGDOM LIFE CHURCH WIRRAL
ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2025

KINGDOM LIFE CHURCH WIRRAL

Trading Statement of Financial Activities
for the year ended 31 December 2025

	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income				
Donations	14,228	0	14,228	12,426
Expenditure				
Advertising & media	132	0	132	359
CCLI, membership fees	100	0	100	123
Children's ministry exp	324	0	324	150
Computer expenses	232	0	232	190
Congregant refreshments	634	0	634	650
Depreciation	139	0	139	0
Education & training	130	0	130	0
Gifts, caring	1,089	0	1,089	1,861
Health and safety	217	0	217	254
Insurance	144	0	144	133
Outreach expenses	2,082	0	2,082	559
Rent	4,155	0	4,155	3,595
Repairs & maintenance	535	0	535	372
Stationery	23	0	23	0
Travelling expenses	431	0	431	0
Visiting speaker	3,021	0	3,021	300
	13,388	0	13,388	8,546
Net movement in funds	840	0	840	3,880
Reconciliation of funds:				
Total funds brought forward	12,120	0	12,120	8,240
Total funds carried forward	12,960	0	12,960	12,120

KINGDOM LIFE CHURCH WIRRAL

Balance Sheet
as at 31 December 2025

	2025 £	2024 £
Fixed assets		0
Tangible assets	1,045	0
Current assets		
Cash at bank and on hand	11,915	12,720
Creditors		
Amount due within one year	0	600
Net current assets	**11,915**	**12,120**
Net assets	12,960	12,120
The funds of the charity		
Unrestricted income funds	12,960	12,120
Total charity funds	**12,960**	**12,120**

Approved by the board of Trustees on 22/07/2026 **and signed on their behalf by:**

Shereen Arbon - Trustee

KINGDOM LIFE CHURCH WIRRAL

Notes to the Accounts for the year ended 31 December 2025

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:

a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2024 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Acts 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criterea for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Fund accounting
Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

f) Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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

h) Creditors and provisions
Creditors and provisions are recognised 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 estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

i) Financial instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value.

2. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.
The charity trustees were not paid or received any other benefits from employment with the charity as trustees in the year neither were, they reimbursed expenses during the year. No charity trustees received payment for professional or other services supplied to the charity. There were no transactions with connected parties requiring to be disclosed in these accounts.

3. Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

4. Analysis of charitable funds
Analysis of movements in unrestricted funds.
The charity has only one unrestricted general fund. The movements in that fund are shown in the Statement of Financial Activities.
All of the net assets apply to the one unrestricted general fund.

Notes to the Accounts for the year ended 31 December 2025 (continued)

5. Fixed assets

Tangible assets

Cost	Sound Equipment £	Total £
Cost at 31 December 2024	0	0
Additions	1,184	1,184
Disposals	0	0
At 31 December 2025	1,184	1,184
Depreciation		
Cost at 31 December 2024	0	0
Charge for the year	139	139
On disposals	0	0
At 31 December 2025	139	139
Net book value		
At 31 December 2025	1,045	1,045
At 31 December 2024	0	0