The Charity Registration Number is :- 1196438

Life Church Wirral

Report and Accounts

31 December 2025

Life Church Wirral

Report and accounts for the year ended 31 December 2025

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Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their Report and Accounts for the year ended 31 December 2025.

Chair's Statement

Throughout the year, our church has remained committed to advancing the Christian faith and demonstrating the love of Jesus Christ through worship, prayer, discipleship and service to our community. Guided by our 2025 theme of Proximity, we saw attendance grow by around 16% and celebrated 25 baptisms.

A significant milestone was the successful transition of our senior pastoral leadership. Following 15 years of faithful service, Aaron and Rachel Partington handed over the leadership of the church to Luke and Fiona Andrews, who had served as deputies, providing continuity as the church entered a new chapter. This transition took place with the agreement and support of all involved, in a spirit of unity and mutual respect. We celebrated the ministry and contribution of our outgoing pastors with heartfelt gratitude, while welcoming and supporting our new Senior Pastors.

We are also grateful for the dedication of our leaders, volunteers and congregation, whose generosity of time, gifts and resources has sustained the church's ministry. As trustees, we have sought to exercise careful stewardship of the resources entrusted to us, keeping the charity's purposes at the heart of our decisions.

Looking ahead, we remain prayerfully committed to strengthening the life of the church,
nurturing faith across the generations and responding to the needs of our community, trusting in the guidance and enabling of the Holy Spirit.

Jonathan McIlveen
Chair of Trustees

Reference and administrative details

The charity name.

The legal name of the charity is:- Life Church Wirral.

The charity is also known by its operating name, Life Church.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1196438.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 05 November 2021

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

1A Old Chester Road
Bebington, Wirral
Merseyside, CH63 7LA
Telephone 0151 645 5955

Email Address info@mylifechurch.co.uk Web address mylifechurch.co.uk

The Trustees served during the year and in office on the date the report was approved were:-

Mr Jonathan McIlveen
Mrs Nicola Harris
Mr Aaron Partington (resigned on 02 June 2025)
Mr Martin Allan (appointed March 2025)
Rev Luke Andrews (appointed on 02 March 2025)

The following persons served as Trustees during the year ended 31 December 2025 :-

Colin Jolliffe and Hazel Fleming, who served as trustees during 2024, stepped down from the board in November 2024, having each felt they had come to the end of their time as trustees. Both remain committed members of the church.

All the trustees are also members of the charity.

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The advancement of the Christian faith and the extension of the kingdom of God, and other charitable activities, for the public benefit. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the charity's activities.
2025 Theme: Proximity. The church's focus for the year centred on the theme of Proximity — how we are called to live in the presence of God — expressed through three commitments:
- Be with Jesus — building a daily, close connection with Him through quiet moments, prayer, and constant awareness of His presence.
- Become like Him — allowing God to slowly shape inner character, thoughts, and habits so that life reflects His love and goodness.
- Do as He did — stepping out to love, serve, heal, and help others in everyday life, just as Jesus did.

The main activities undertaken in relation to those purposes during the year.

- Church services each Sunday at our Bebington and Neston locations, with double services introduced at Bebington during the year in response to growth
- Weekly connect groups focused on small-group pastoral care
- Weekly prayer meetings
- Baptism and marriage preparation
- Children's and Youth ministry, including Life Kids, The Youth Hub, and Little Stars Parent and Toddler Group
- A new Young Adults (YA) ministry, launched in 2025
- A new Formation discipleship course
- Alpha Course — an introduction to the Christian faith
- Local community engagement, including the Warm Space Coffee Club and Community Lunch Cafe, CAP Life Skills and money management courses, and youth mentoring in local high schools
- Bereavement and pastoral care — spiritual and emotional
- Mission trips to Romania to share the Gospel with churches in deprived small communities

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

The main achievements and performance of the charity during the year.

2025 was defined for Life Church by two things: a significant and successful change in leadership, and continued growth across the church's regular activities.
Leadership transition. The handover from Aaron and Rachel Partington to Luke and Fiona Andrews on 7 September 2025 was, by the trustees' assessment, a considerable success — carried out with clear process, unanimous support from the board and Senior Leadership Team, and a smooth continuation of the church's activities and momentum throughout.
Growth. Average Sunday attendance across all locations rose to 452 during the year (2024: 394), an increase of around 16%. The church's YouTube content reached an average of 1,504 monthly views during the year. The introduction of double services at Bebington was a direct response to this growth and has itself supported further attendance.

Baptisms
25 people were baptised during the year, a reflection of the growth and spiritual engagement described above.

Discipleship
The church launched a new Formation discipleship course during the year, based on John Mark Comer's Practising the Way, with an average of over 60 people attending each session.

Easter at the Floral Pavilion
For the second year running, the church held its Easter service at the Floral Pavilion Theatre, with over 700 people in attendance — up from 600 the previous year. Gave away 5,146 easter eggs.

Continuing ministries
The Youth Hub, LittleStars, Life Kids, and Alpha all continued to flourish throughout the year, alongside the community-facing work of the Warm Space Coffee Club, CAP courses, and youth mentoring.

21 Days of Prayer and Fasting
In September 2025, the church held a church-wide 21 Days of Prayer and Fasting initiative, building on the "Be with Jesus" strand of the year's Proximity theme.

Christmas
The church's Christmas celebration saw over 900 people in attendance. Gave away presents for 25 kids.

Stories from our church
During the 21 Days of Prayer and Fasting, one couple in our church shared how, after several years of walking a long and difficult road toward starting a family, they are now expecting their first child. Their story moved the whole church and was a powerful reminder of what it means to keep bringing our hopes to God, even when the road is long.

Another member reflected on her year running a new daytime connect group from her home, which was a real blessing and encouragement, and on the joy of seeing so many new people come to church and lives changed. She spoke of the steady presence of God and the Holy Spirit walking with her day by day, and said she was looking forward to seeing what God would do at Life Church in 2026.

Plans for Future Periods

As the church moves into 2026, the trustees and Senior Leadership Team are exploring options for the Neston location, which has continued to grow and is expected to require further decisions on space and provision during the coming year.
The church will continue to build on the momentum of 2025 — sustaining the growth seen at Bebington and across the wider church, developing the newly launched YA ministry and Formation course, and continuing its established programme of community-facing work through the Warm Space Coffee Club, CAP courses, and youth mentoring.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

- Faith development and exploration
- Spiritual and pastoral support
- Personal encouragement and friendship Development of personal gifts and character, in line with the year's "Become like Him" focus Education and practical support for all ages, including those facing hardship or deprivation in the local community

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Life Church Wirral is governed by a board of trustees who are responsible for the strategic direction, financial oversight, and overall stewardship of the charity. The board met four times during the year.
Day-to-day leadership and operational responsibility is delegated to the Senior Leadership Team, under the Senior Minister, in accordance with the charity's Constitution. Trustees are appointed by the Senior Minister, in consultation with the existing board, from the body of the church.

Board composition
Following the departure of two long-serving trustees in November 2024, the board began 2025 with three trustees (Jonathan McIlveen, Nicola Harris, and Aaron Partington). In March 2025 the board appointed two new trustees, Martin Allan and Luke Andrews, both of whom attended their first board meeting that month — restoring the board to five members ahead of the leadership transition described below.
Leadership transition. Early in 2025, Aaron Partington announced his resignation as Senior Minister in order to take up leadership of a church in Australia, and put forward Luke Andrews to join the board of trustees and succeed him — a step unanimously agreed by both the board and the Senior Leadership Team. Luke was appointed as a trustee on 2 March 2025. Aaron subsequently stepped down from the board on 2 June 2025, ahead of the completion of the handover, so that the final stage of the transition was overseen without the outgoing Senior Minister remaining a voting trustee. Aaron continued in his employed role as Senior Minister, on his existing terms and with no severance or outgoing payment, until the handover was completed. Luke Andrews and his wife Fiona were formally installed as Senior Pastors on Sunday 7 September 2025. Rachel Partington, who served on the Senior Leadership Team and on staff two days a week, also concluded her role at the same time, as the couple relocated to Australia. The trustees record their thanks to Aaron and Rachel for their years of leadership, and are pleased to report that the transition was carried out in an orderly and unanimous way, and has been well received across the church.

Staffing
Alongside the leadership transition, the charity made two key staff appointments during the year to strengthen the existing team: Will Kell joined as Head of Operations, and Amy Rodway joined as Finance Manager, succeeding Suzanne Dowzer.

Safeguarding
The charity treats safeguarding as a priority in all its work with children, young people, and vulnerable adults. Lynn Roberts is the charity's Safeguarding Lead. The charity held its annual safeguarding training in September 2025, alongside regular team training, DBS checks, and first aid training throughout the year. All volunteers working with children and vulnerable adults are subject to DBS checks. There were no significant safeguarding issues during the year.

Bankers	Santander - Head Office, Sheffield S9 2EG
Accountants	KBH Accountants Ltd. 255 Poulton Road, Wallasey CH44 4BT

Trustees' Annual Report for the year ended 31 December 2025

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025 £	2024 £
Net income	3,229	13,381
Unrestricted Revenue Funds available for the general purposes of the charity	161,243	154,609
Restricted Revenue Funds	1,586	4,991
Total Funds	162,829	159,600

Financial review of the position at the reporting date, 31 December 2025 .

The trustees consider the financial performance by the charity during the year to have been good. The trustees and Senior Leadership extend their thanks to the dedicated and generous giving of our church attendees that help the charity maintain a positive financial position.

Policies on reserves.

It is the trustees policy to maintain a cash balance on unrestricted funds which equates to 2 months of salary. At 31 December 2025 unrestricted reserves amounted to £161,243 (2024 - £154,609).

Availability and adequacy of assets of each of the funds

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

Details of The Independent Examiner

Olivia Bazley Higgins FCCA

Member of Chartered Certified Accountants

255 Poulton Road

Wallasey

Wirral

Merseyside

CH44 4BT

Life Church Wirral

Trustees' Annual Report for the year ended 31 December 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare *financial statements for each financial year which give a true and fair view of the state of affairs of the charity* as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 | 10 | 2026.

Jonathan McIlveen
Trustee and Chair

Life Church Wirral

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 30 for the year ended 31 December 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Life Church Wirral

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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*;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:- 

Olivia Bazley Higgins FCCA - Independent Examiner

Chartered Certified Accountants

255 Poulton Road
Wallasey
Wirral
Merseyside
CH44 4BT

This report was signed on 28/10/ 2026

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	401,801	19,477	**421,278**	402,471
Charitable activities	A2	32,290	-	**32,290**	21,973
Other trading activities	A3	453	-	**453**	1,909
Investments	A4	16,079	-	**16,079**	9,045
Other	A5	-	-	**-**	179
Total income	**A**	**450,623**	**19,477**	**470,100**	**435,577**
Expenditure on:					
Raising funds	B1	6,458	-	**6,458**	8,045
Charitable activities	B2	437,359	23,054	**460,413**	414,151
Total expenditure	**B**	**443,817**	**23,054**	**466,871**	**422,196**
Net income for the year		**6,806**	**(3,577)**	**3,229**	**13,381**
Transfers between funds	**C**	(172)	172	**-**	-
Net income after transfers	**A-B-C**	**6,634**	**(3,405)**	**3,229**	**13,381**
Net movement in funds		**6,634**	**(3,405)**	**3,229**	**13,381**
Reconciliation of funds:-	**E**				
Total funds brought forward		154,609	4,991	**159,600**	146,219
Total funds carried forward		**161,243**	**1,586**	**162,829**	**159,600**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2025

Life Church Wirral - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	384,696	17,775	**402,471**
Charitable activities	A2	21,973	-	**21,973**
Other trading activities	A3	1,909	-	**1,909**
Investments	A4	9,045	-	**9,045**
Other	A5	179	-	**179**
Total income	**A**	417,802	17,775	**435,577**
Expenditure on:				
Raising funds	B1	8,045	-	**8,045**
Charitable activities	B2	376,025	38,126	**414,151**
Total expenditure	**B**	**384,070**	**38,126**	**422,196**
Net income for the year		33,732	(20,351)	13,381
Net income after transfers		33,732	(20,351)	13,381
Other recognised gains/(losses)		-	-	**-**
Net movement in funds		**33,732**	**(20,351)**	**13,381**
Reconciliation of funds:-	**E**			
Total funds brought forward		120,877	25,342	**146,219**
Total funds carried forward		**154,609**	**4,991**	**159,600**

All activities derive from continuing operations

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2025

Life Church Wirral - Resources applied in the year ended 31 December 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	162,829	159,600
Resources applied on functional fixed assets	(404)	(941)
Other applications of funds	-	-
Net resources available to fund charitable activities	**162,425**	**158,659**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 14 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	154,609	4,991	159,600	**146,219**
Recognised gains and losses before transfers	6,806	(3,577)	3,229	13,381
	161,415	**1,414**	**162,829**	**159,600**
(From)/To unrestricted revenue funds	(172)	172	-	-
Closing revenue funds	**161,243**	**1,586**	**162,829**	**159,600**

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last Year Total Funds 2024 £
Revenue accumulated funds	161,243	1,586	**162,829**	159,600

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Statement of Financial Activities for the year ended 31 December 2025

Life Church Wirral

Income and Expenditure Account for the year ended 31 December 2025

	2025	2024
	£	£
Income		
Income from operations	382,517	374,317
Refunds from HMRC on gift aided donations	71,504	52,036
Income from investments, other than interest receivable	12,810	5,525
Interest receivable	3,269	3,520
Other operating income	-	179
Gross income in the year before exceptional items	**470,100**	**435,577**
Gross income in the year including exceptional items	**470,100**	**435,577**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	386,602	364,628
Depreciation and amortisation	1,406	1,366
Fundraising costs	6,458	8,045
Governance costs	67,288	43,208
Interest payable	5,117	4,949
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**466,871**	**422,196**
Net income before tax in the financial year	**3,229**	**13,381**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**3,229**	**13,381**
Retained surplus for the financial year	**3,229**	**13,381**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral - Balance Sheet as at 31 December 2025

	Note	SORP Ref		2025 £		2024 £
Fixed assets		A				
Tangible assets	12	A2		135,673		136,675
Current assets		B				
Debtors	13	B2	950		22	
Cash at bank and in hand		B4	113,126		117,792	
Total current assets			114,076		117,814	
Creditors: amounts falling due within one year	14	C1	(10,424)		(10,367)	
Net current assets				103,652		107,447
				239,325		244,122
Net assets						
Creditors: amounts falling due after more than one year	15	C2		(76,496)		(84,522)
The total net assets of the charity				**162,829**		**159,600**

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds						
Restricted Revenue Funds	19	D2	1,586		4,991	
				1,586		4,991
Unrestricted Funds						
Unrestricted Revenue Funds	19	D3	161,243		154,609	
				161,243		154,609
Total charity funds				**162,829**		**159,600**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Luke Andrews
Trustee
Approved by the board of trustees on 28/10/2026

The notes attached on pages 14 to 30 form an integral part of these accounts.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 December 2026, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The trustees have considered the principal risks and uncertainties facing the charity and believe
the following are the most significant:
- Reliance on voluntary income. As in previous years, the charity's charitable activities are substantially dependent on continuing voluntary donations, gift aid, and grant income, rather than guaranteed or contracted revenue. The trustees monitor income against budget and maintain a reserves policy (above) to manage this dependency.

- Managing growth. Attendance growth of 16% during the year, and the introduction of double services at Bebington, bring welcome opportunities alongside practical demands on pastoral capacity, facilities, and volunteer support. The trustees and Senior Leadership Team are monitoring this closely, including through the ongoing review of options for the Neston location (see Plans for Future Periods, below).

- Leadership transition. While the 2025 handover was completed successfully, the trustees recognise that any change in senior leadership carries a period of adjustment, and continue to support Luke and Fiona Andrews and the wider Senior Leadership Team accordingly.
The trustees are satisfied that appropriate systems and controls are in place to manage these risks, and will continue to review them on an ongoing basis.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2025

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Notes to the Accounts for the year ended 31 December 2025

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock.When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations* '. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received,(provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..
Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2025

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Plant and machinery	10 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at their payable amounts at the balance sheet date.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

Notes to the Accounts for the year ended 31 December 2025

5 Net surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,406	1,366
Trustees' remuneration	65,000	41,500
Pension costs	2,119	2,677

6 Interest payable

	2025	2024
	£	£
Loan interest	5,117	4,949

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements. All volunteers who work with children and vulnerable adults are subject to DBS checks.

8 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	136,947	137,402
Employer's National Insurance for all staff	10,840	9,689
Employer's operating costs of defined contribution pension schemes	2,119	2,677
Trustees' Remuneration as detailed in note 11	65,000	41,500
Other benefits paid to trustees, as detailed in note 11	1,638	1,058
Total salaries, wages and related costs	**216,544**	**192,326**
The average number of part time staff employed in the year was	6	6
The average number of full time staff employed in the year was	3	3
The estimated full time equivalent number of all staff employed in the year was	7	7
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	7	7
The estimated full time equivalent number of all staff employed as above	7	7

The details of remuneration paid to trustees is shown in note 11

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

10 Defined benefit pension scheme

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

Notes to the Accounts for the year ended 31 December 2025

11 Remuneration and payments to Trustees and persons connected with them

	2025	2024
	£	£
Remuneration payable to trustees or connected persons		
Aaron Partington (resigned on 02 June 2025)	27,667	41,500
Luke Andrews	37,333	-
Total remuneration	**65,000**	**41,500**

12 Tangible fixed assets

Current Year	**Land and Buildings**	**Plant & Machinery**	**Motor Vehicles**	**Total**
	£	£	£	£
Cost				
At 1 January 2025	125,200	13,661	-	138,861
At 31 December 2025	**125,200**	**14,065**	**-**	**139,265**
Depreciation				
At 1 January 2025	-	2,186	-	2,186
Charge for the year	-	1,406	-	1,406
At 31 December 2025	**-**	**3,592**	**-**	**3,592**
Net book value				
At 31 December 2025	**125,200**	**10,473**	**-**	**135,673**
At 31 December 2024	**125,200**	**11,475**	**-**	**136,675**

Prior Year	**Land and Buildings**	**Plant & Machinery**	**Motor Vehicles**	**Total**
	£	£	£	£
Cost				
02 January 2024	125,200	12,720	-	137,920
Additions			-	-
31 December 2024	**125,200**	**12,720**	**-**	**137,920**
Depreciation				
02 January 2024	-	820	-	820
Charge for the year	-	1,366	-	1,366
31 December 2024	**-**	**2,186**	**-**	**2,186**
Net book value				
31 December 2024	**125,200**	**10,534**	**-**	**135,734**
01 January 2024	**125,200**	**11,900**	**-**	**137,100**

13 Debtors

	2025	2024
	£	£
Other debtors	950	22

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	7,699	7,699
PAYE, NIC VAT and other taxes	797	718
Other creditors	1,928	1,950
	10,424	**10,367**

15 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans and overdrafts	76,496	84,522

16 Income and Expenditure account summary

	2025	2024
	£	£
At 1 January 2025	159,600	146,219
Surplus (deficit) after tax for the year	3,229	13,381
At 31 December 2025	**162,829**	**159,600**

17 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, fully disclosed in notes 11 above.

18 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	135,673	-	-	**135,673**
Current Assets	112,490		1,586	**114,076**
Current Liabilities	(10,424)	-	-	**(10,424)**
Long Term Liabilities	(76,496)	-	-	**(76,496)**
	161,243	**-**	**1,586**	**162,829**

At 1 January 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Tangible Fixed Assets	136,675	-	-	**136,675**
Current Assets	112,823	-	4,991	**117,814**
Current Liabilities	(10,367)	-	-	**(10,367)**
Long Term Liabilities	(84,522)	-	-	**(84,522)**
	154,609	**-**	**4,991**	**159,600**

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2025

19 Change in total funds over the year as shown in Note 18 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 20		
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	154,609	6,806	**(172)**	**161,243**
Total unrestricted and designated funds	**154,609**	**6,806**	**(172)**	**161,243**
Restricted funds:-				
Youth Hub	705	(2,859)	2,154	**-**
Warm Spaces	4,286	(718)	(1,982)	**1,586**
Total restricted funds	**4,991**	**(3,577)**	**172**	**1,586**
Total charity funds	**159,600**	**3,229**	**-**	**162,829**

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025	2025	2025	2025
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	450,623	(443,817)	-	**6,806**
Restricted funds:-				
Youth Hub	19,252	(22,111)	-	**(2,859)**
Warm Spaces	225	(943)	-	**(718)**
	470,100	**(466,871)**	**-**	**3,229**

Life Church Wirral

Notes to the Accounts for the year ended 31 December 2025

21 The purposes for which the funds as

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
Youth Hub	Life Youth Hub exists to positively transform the lives of young people through mentorship and relationship building at the Youth Hub drop in service. Grant funding received for this initiative are to be used for the Youth Hub and no other areas of the charity
Household Support Hub (Warm Spaces)	WBC - 'Household Support Fund' is a fund to enable community-based food and welfare support groups to provide food and essential items to those most in need in their local communities.

22 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

23 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	302,997	225	**303,222**	296,339
Refunds from HMRC on gift aided donations	71,504	-	**71,504**	52,036
Donations individually over £1000, donors wish to remain anonimous	27,300	-	**27,300**	37,606
Total donations and gifts from individuals	**401,801**	**225**	**402,026**	**385,981**

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior year	**384,696**	**1,285**	**385,981**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Revenue grants from government and public bodies				
Wirral BC	-	585	**585**	2,640
Total public sector revenue grants	**-**	**585**	**585**	**2,640**

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Prior Year	-	2,640	**2,640**

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	1,850
HDH Wills	-	-	-	2,000
The Conroy Trust	-	1,000	**1,000**	-
Chrimes Family	-	1,000	**1,000**	-
Steve Morgan Foundation	-	16,667	**16,667**	-
Souter	-	-	-	2,500
John Moores Foundation	-	-	-	5,000
Westhill Endowments	-	-	-	2,500
Total private sector revenue grants	**-**	**18,667**	**18,667**	**13,850**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Prior Year	-	13,850	**13,850**
Total Donations, Grants and Legacies			
Total Donations, Grants and Legacies **A1**	**401,801**	**19,477**	**421,278**	**402,471**

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

24 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2025	2025	2025	2024
	£	£	£	£
Primary purpose and ancillary trading				
Events and conferences	7,436	-	**7,436**	2,831
Youth and Children	-	-	**-**	4,224
Social action	24,854	-	**24,854**	14,918
Total Primary purpose and ancillary trading	**32,290**	**-**	**32,290**	**21,973**

Prior year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Primary purpose and ancillary trading			
Events and conferences	2,831	-	**2,831**
Youth and Children	4,224	-	**4,224**
Social action	14,918	-	**14,918**
Total Primary purpose and ancillary trading	**21,973**	**-**	**21,973**

25 Total Income from charitable activities

Current year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total income from charitable trading		32,290	-	**32,290**	21,973
Total from charitable activities	**A2**	**32,290**	**-**	**32,290**	**21,973**

Income from charitable activities - Prior Year analysis

Prior year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2024	2024	2024
	£	£	£
Total income from charitable trading	21,973	-	21,973
	21,973	**-**	**21,973**

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

26 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Trading activities to raise funds for the charity		453	-	**453**	1,909
Total from other activities	**A3**	**453**	**-**	**453**	**1,909**

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	**1,909**	**-**	**1,909**

27 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Property Rental Income		12,810	-	**12,810**	5,525
Bank Interest Receivable		3,269	-	**3,269**	3,520
Total investment income	**A4**	**16,079**	**-**	**16,079**	**9,045**

Investment income - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds
Prior Year	**9,045**	**-**	**9,045**

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

28 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		118,794	18,153	**136,947**	**137,402**
Employers' NI - Charitable activities		10,840	-	**10,840**	**9,689**
Defined contribution pension costs - charitable activities		2,119	-	**2,119**	**2,677**
Travel and Subsistence - Charitable Activities		7,329	-	**7,329**	**2,844**
Marketing and advertising of charitable services		2,423	-	**2,423**	**2,137**
Events and speakers		14,798	-	**14,798**	**12,571**
Catering, purchases		9,806	-	**9,806**	**9,946**
Social Action		39,239	943	**40,182**	**39,791**
Training and resources		9,331	-	**9,331**	**8,219**
Youth & children		17,010	3,958	**20,968**	**17,645**
Other professional fees		-	-	**-**	**3,134**
Professional Indemnity insurance		13,059	-	**13,059**	**11,064**
Missions		23,531	-	**23,531**	**-**
Total direct spending	**B2a**	**268,279**	**23,054**	**291,333**	**257,119**

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Gross wages and salaries - charitable activities		114,507	22,895	**137,402**
Employers' NI - Charitable activities		9,689	-	**9,689**
Defined contribution pension costs - charitable activities		2,677	-	**2,677**
Travel and Subsistence - Charitable Activities		2,844	-	**2,844**
Marketing and advertising of charitable services		2,137	-	**2,137**
Events and speakers		12,571	-	**12,571**
Catering, purchases		9,892	54	**9,946**
Social Action		35,793	3,998	**39,791**
Training and resources		8,219	-	**8,219**
Youth & children		6,610	11,035	**17,645**
Other professional fees		3,134	-	**3,134**
Professional Indemnity insurance		11,064	-	**11,064**
Total direct spending	**B2a**	**219,137**	**37,982**	**257,119**

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

29 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Premises Expenses				
Rates and water charges	1,903	-	**1,903**	**2,429**
Room Hire	6,407	-	**6,407**	**5,708**
Light heat and power	17,119	-	**17,119**	**16,179**
Cleaning and waste management	10,277	-	**10,277**	**9,154**
Premises repairs, renewals and maintenance	31,152	-	**31,152**	**57,628**
Administrative overheads				
Telephone, fax and internet	3,393	-	**3,393**	**2,866**
Stationery and printing	1,538	-	**1,538**	**2,232**
Membership subscriptions	4,078	-	**4,078**	**3,215**
Hire of equipment	1,317	-	**1,317**	**1,280**
Software licences and expenses	-	-	**-**	**855**
Health and safety costs	2,776	-	**2,776**	**-**
Comunications and technologies	10,883	-	**10,883**	**-**
Sundry expenses	575	-	**575**	**100**
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	882	-	**882**	**1,375**
Other legal and professional	-	-	**-**	**1,878**
Financial costs				
Bank charges	2,969	-	**2,969**	**2,610**
Loan interest	5,117	-	**5,117**	**4,949**
Depreciation & Amortisation in total for	1,406	-	**1,406**	**1,366**
Support costs before reallocation	**101,792**	**-**	**101,792**	**113,824**
Total support costs - Current Year	**101,792**	**-**	**101,792**	**113,824**

The basis of allocation of costs between activities is described under accounting policies

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

Premises Expenses			
Rates and water charges	2,429	-	**2,429**
Room Hire	5,708	-	**5,708**
Light heat and power	16,179	-	**16,179**
Cleaning and waste management	9,154	-	**9,154**
Premises repairs, renewals and maintenance	57,484	144	**57,628**
Administrative overheads			
Telephone, fax and internet	2,866	-	**2,866**
Stationery and printing	2,232	-	**2,232**
Membership subscriptions	3,215	-	**3,215**
Hire of equipment	1,280	-	**1,280**
Software licences and expenses	855	-	**855**
Sundry expenses	100	-	**100**
Professional fees paid to			
Accountancy fees other than examination or audit fees	1,375	-	**1,375**
Other legal and professional	1,878	-	**1,878**
Financial costs			
Bank charges	2,610	-	**2,610**
Loan interest	4,949	-	**4,949**
Depreciation & Amortisation in total for	1,366	-	**1,366**
Support costs before reallocation	**113,680**	**144**	**113,824**
Total support costs - Prior Year	**113,680**	**144**	**113,824**

The basis of allocation of costs between activities is described under accounting policies

Life Church Wirral

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

30 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	650	-	**650**	**650**
Trustees' remuneration	65,000	-	**65,000**	**41,500**
Trustees Defined contribution pension costs	1,638	-	**1,638**	**1,058**
Total Governance costs	**67,288**	**-**	**67,288**	**43,208**

Prior Year	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	650	-	**650**
Trustees' remuneration	41,500	-	**41,500**
Trustees Defined contribution pension costs	1,058	-	**1,058**
Total Governance costs	**43,208**	**-**	**43,208**

31 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	268,279	23,054	**291,333**	**257,119**
Total support costs	**B2d**	101,792	-	**101,792**	**113,824**
Total Governance costs	**B2e**	67,288	-	**67,288**	**43,208**
Total charitable expenditure	**B2**	**437,359**	**23,054**	**460,413**	**414,151**

Prior Year		Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	219,137	37,982	**257,119**
Total support costs	**B2d**	113,680	144	**113,824**
Total Governance costs	**B2e**	43,208	-	**43,208**
Total charitable expenditure	**B2**	**376,025**	**38,126**	**414,151**

Detailed analysis of income and expenditure for the year ended 31 December 2025 as required by the SORP 2015

32 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Agent's costs for fundraising		6,458	-	**6,458**	**8,045**
Total fundraising costs	**B1**	**6,458**	**-**	**6,458**	**8,045**

All the expenditure in the prior year was unrestricted.