

**FLOWERY FIELD CHURCH
FINANCIAL STATEMENTS**

- for the year ended -

31 DECEMBER 2025

Registered Charity No. 215190

FLOWERY FIELD CHURCH, REGISTERED CHARITY NUMBER 215190

FOR THE YEAR ENDED 31ST DECEMBER 2025

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**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31ST DECEMBER 2025**

Registered Charity Number	215190
Address	Newton Street Hyde Cheshire SK14 4NP
Accountants and Independent Examiners	Scott Roberts Taylor & Co Central Buildings 5-7 Corporation Street Hyde Cheshire SK14 1AG
Bankers	Lloyds Bank Plc 91 Old Street Ashton under Lyne Lancashire OL6 7RU
Royal Bank of Scotland Plc	Market Place Hyde Cheshire SK14 2LX
Investment Managers	Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025**

The trustees present their report and financial statements for the year ended 31st December 2025.

NAME AND NATURE OF ASSOCIATION

The name of the Association is FLOWERY FIELD CHURCH

The Charity is unincorporated.

The Charity's registration number is 215190

The Church is an independent, non-denominational, ecumenical; Free Christian Church set up by a Trust Deed dated 1878. The building has been designated by the Local Authority, Tameside M.B.C., as a Grade II Listed Building of special architectural and historic interest. Services are held each Sunday and people of any denomination are welcome to attend. The Church is also available to all members of the local community for Weddings, Funerals and Baptisms and in the grounds is a Garden of Remembrance for the scattering of cremated remains. The Church is used for holding musical events, e.g. Organ Recitals and Concerts by Choirs and Brass Bands, etc.

OBJECTIVES AND ACTIVITIES

The primary responsibility of the Trustees is the maintenance and upkeep of the Church building and grounds. The administration of the Church affairs and the organisation of Services are carried out by a separate Committee, elected annually by the Congregation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Specific Investment Powers

The powers are to invest the monies of the charity not immediately required for its purpose in or upon such investments securities as may be thought fit subject nevertheless to such conditions (if any) that may for the time being be imposed or required by law.

Organisational Structure

There are currently five trustees including one chairperson and are as listed at the Charity Commission.

Officers

The officers of the Church are:-

Chairperson: Mrs P M Abbott

Secretary: Mrs C A Redfern

Treasurer: Mr J N Heywood

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2025**

EXAMINATION OF ACCOUNTS

The charity exceeds the threshold to require an independent examiners report and have therefore appointed Scott Roberts Taylor and Co.

The Trustees wish to record their gratitude to Mr. Adrian P. Brooks of Scott Roberts Taylor & Co, Chartered Certified Accountants, for acting as Independent Examiner of the accounts and for his advice regarding presenting the accounts in a format suitable for submission to the Charity Commission.

FINANCIAL REVIEW

Investments

The Trustees have appointed Brewin Dolphin to manage our investment portfolios, with a specific instruction that investing should only be on a medium risk basis. A review of the investment portfolios takes places annually between the Trustees representatives and Brewin Dolphin.

The investments made by Brewin Dolphin continued to pay dividends and interest this year yielding £9,128 (2024 £9650).

Income and Expenditure

The Church has received a legacy in the year and also has received a number of donations notably from FFADS.

The Church continues to manage its finances cautiously by trying to raise funds in a variety of ways and be keeping a close control on the expenditure whilst ensuring that the building is maintained to a good standard. Several repairs have been made in the current year including monies spent on fencing and flagpoles.

TRUSTEES

The Trustees are appointed for life unless they wish to retire. During the past year there has been no change in the membership of the Trust and, at the end of the year, there remain the five Trustees listed on the Charity Commission website.

TRUSTEES RESPONSIBILITIES

The Trustees are responsible for the keeping of accounting records and the preparation of financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year end of the surplus or deficit of the charity for that period. The Charities Act 2011 requires the Charity to ensure that the accounting records disclose with reasonable accuracy the financial position of the Charity. In doing so the Trustees are required to select appropriate accounting policies and apply them consistently, making judgements and estimates that are reasonable and prudent, observe the methods and principles of the Charities SORP (FRS 102) 2019 and to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business

On behalf of the Trustee

.....
Chairperson – Mrs P M Abbott

Approved by the Trustees:

Independent Examiners Report

Report to the trustees of Flowery Field Church (Charity number 215190) on the accounts for the year ended 31st December 2025, which are set out on pages 3-6.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the account under section 145 of the Charities Act.
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the Charities Act) and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which give me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act. Have not been met: or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date

Name: Adrian P. Brooks

Qualification F.C.C.A

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

	Unrestricted Income Funds £	Total Funds <u>2025</u> £	Total Funds <u>2024</u> £
Incoming Resources			
Incoming resources from generated Funds:			
Interest received	139	139	973
Investment Income	9,064	9,064	8,681
Profit/(Loss) on disposals of investments	<u>682</u>	<u>682</u>	<u>5,815</u>
	<u>9,885</u>	<u>9,885</u>	<u>15,469</u>
Incoming resources from charitable activities:			
Collections	3,896	3,896	3,249
Subscriptions	146	146	166
Donations and Legacies	16,900	16,900	2,436
Memorial Service	-	-	325
Funerals and Garden of Remembrance	133	133	895
Baptism Fees & Collections	513	513	462
100 Club	518	518	450
Spring/Christmas Fair	2,581	2,581	4,027
Hall rent	-	-	30
Ashton Trust	-	-	36,010
Transfer from Trustees	-	-	1,500
Chalice funds	<u>144</u>	<u>144</u>	<u>123</u>
	<u>24,831</u>	<u>24,831</u>	<u>49,673</u>
<u>Total Incoming Resources</u>	<u>34,716</u>	<u>34,716</u>	<u>65,142</u>
Resources Expended:			
Costs of generating funds			
Investment management costs	<u>3,465</u>	<u>3,465</u>	<u>3,296</u>
Direct Charitable Expenditure:			
Guest Preacher Fees and expenses	2,980	2,980	2,210
Cleaner	1,182	1,182	1,163
Organist	1,580	1,580	1,275
Grounds Maintenance	1,858	1,858	595
Stationary & Sundries	280	280	390
Heat, Light & Water	4,235	4,235	4,738
Insurance	5,556	5,556	5,427
Repairs	9,480	9,480	5,697
Envelopes	182	182	173
Legal fees	-	-	1,800
Donations	<u>605</u>	<u>605</u>	<u>178</u>
	<u>27,938</u>	<u>27,938</u>	<u>23,646</u>
Governance Costs			
Independent Examiners Fee	<u>720</u>	<u>720</u>	<u>720</u>
<u>Total Resources Expended</u>	<u>32,123</u>	<u>32,123</u>	<u>27,662</u>
<u>Net Incoming/(Outgoing) Resources</u>	2,593	2,593	37,480
Unrealised Gain on Investments	<u>28,138</u>	<u>28,138</u>	<u>17,932</u>
<u>Net Movement in Funds</u>	<u>30,731</u>	<u>30,731</u>	<u>55,412</u>
Fund Balances brought forward 2025	<u>843,065</u>	<u>843,065</u>	<u>787,653</u>
Fund Balances carried forward 2025	<u>873,796</u>	<u>873,796</u>	<u>843,065</u>

FLOWERY FIELD CHURCH, REGISTERED CHARITY NUMBER 215190

BALANCE SHEET AS AT 31ST DECEMBER 2025

	Unrestricted Income £	Total Funds <u>2025</u> £	Total Funds <u>2024</u> £
FIXED ASSETS			
Buildings	384,041	384,041	384,041
Investments at Market Value	<u>404,751</u>	<u>404,751</u>	<u>379,076</u>
	<u>788,792</u>	<u>788,792</u>	<u>763,117</u>
CURRENT ASSETS			
Lloyds Current Account Trustees	62,708	62,708	62,355
RBS Current Account Congregation	6,888	6,888	9,402
RBS Reserve Account Congregation	12,090	12,090	4,015
Balance held by Brewin Dolphin	2,536	2,536	2,852
Dividends received held by Brewin Dolphin	<u>782</u>	<u>782</u>	<u>1,324</u>
	<u>85,004</u>	<u>85,004</u>	<u>79,948</u>
NET CURRENT ASSETS	<u>85,004</u>	<u>85,004</u>	<u>79,948</u>
NET ASSETS	<u>873,796</u>	<u>873,796</u>	<u>843,065</u>
Represented by:			
FUNDS:			
Unrestricted Income Funds:			
General Reserve Surplus	<u>873,796</u>	<u>873,796</u>	<u>843,065</u>

The financial statements on pages 3 to 6 were approved by the trustees on

Signed on behalf of the Board:

Chairman: Mrs P M Abbott

Treasurer: Mr J N Heywood

The accompanying accounting policies and notes on page 7 form part of the financial statements.

PRINCIPAL ACCOUNTING POLICIES

1.a Basis of Accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Accounting and Reporting by Charities-Statement of Recommended Practice (FR 102) 2019 and with Accounting Standards (except that freehold land & buildings and those with a long useful life are not depreciated): and with the Charities Act 2011.

1.b Accounting Policies

1. Income from Investments is recorded when receivable.
2. Expenditure is included in the accounts on an accruals basis.
3. Quoted Investments have been valued at market value at the balance sheet date.

2. Trustees and Employees Emoluments

None of the trustees or officers received any emoluments during the year.