

Penwortham Free Methodist Church
Registered Charity 701133

Legal and Administrative Information
for the year ending 31 December 2024

Section A

Reference and administration details

Charity name	Penwortham Free Methodist Church
Working name	Kings Church
Registered charity number	701133
Trustees:	<u>Leadership Team</u> Chair - Mike Giddings (Lay Delegate) Tim Young (Deputy Lay Delegate.) Zena Antell Penny Carey Matthew Moll Tony Morton-Jones Sarah Wylie Ian Simpson. Angela Guan Elder (non trustee) Rev Kevin Jones Femi Church Administrator: None. Church Treasurer Matthew Moll
Bankers: CAF Bank Limited	25 Kings Hill West Malling Kent ME19 4JQ
Solicitors: Napthens	7 Winckley Square Preston PR1 3JD
Independent examiner:	Michael J Sullivan Financial Accountants 24 Kingsway West Penwortham Preston PR1 0LA

Section B Structure, Governance & management

The controlling charity document (Charity Number 701133) was approved and established as the Scheme for the regulation of the Charity on 21st April 1983 this scheme also recognises the role of the 'Book of Discipline' of the Free Methodist Church of North America as amended from time to time (latest version dated 2019 is available to read at <https://freemethodist.org.uk/resources/>) The church is part of the GB Conference of the Free Methodist Church and is under the discipline of the Conference as described in the Book of Discipline.

The Church members (partners) elect the Official Church Board who are also the charity's trustees and as such are elected at the Annual Society (Partners) Meeting and these, together with the Church employees engaged in ministry, form the Leadership Team. One of the elected Board of Trustees serves as the Church's Lay Delegate and as such represents the Church at the Annual Free Methodist UK Conference alongside the Elder (Minister).

Section C Trustees Annual Report for the year 2024

EVENTS:

We began 2024 by employing Femi as our worship leader.

In February we had a Pancakes and Praise night with Wrexham Community Church Praise Band raising the roof at Kingsfold community centre.

At the end of February, we partnered with Capernwray College to welcome students on a work experience / student Mission week, a great encouragement to the church. The students took a school assembly and invited all the children to a Friday night special, in hope of boosting the dwindling numbers. A good number came but sadly did not continue attending. The students made us food from their home countries which we enjoyed with a quiz and testimony evening.

The monthly prayer and praise evening service was restarted.

May was our church anniversary meal out with ex pastor Phil Talbot and his wife. Followed by another great church holiday at Keswick, with visiting speakers from local churches.

June is Penwortham gala so we served refreshments to the public on Saturday and Kevin and Femi led the churches together service on the park on Sunday.

August 9th Kevin invited us all to the manse for an Olympic BBQ, and we had Praise and picnic in the park on Sunday 11th.

September we were all back at the manse for an afternoon tea and had our BBQ service at the guide hut.

October 20th was the harvest service and the beginning of a monthly bible exposition evening.

November we entered a tree in the local Christmas tree festival.

December, we sang carols at both local Christmas markets and gave out invites to our craft and carol services. We had lunch together after the carol service. We have had a few

different preachers over the year including our own lay preachers Paul Marston, Patrick Mason, and Neil Towers to lead services. We continue to offer an online service on YouTube for those who cannot attend.

CHURCH GROUPS: The pastoral committee meet monthly, to keep the needs of members in mind and flag up needs for pastoral care.

The King's Church job club have run the steps to employment course and the CAP money course. The relationship with the job centre continues to be strong.

The toddler group has continued running on Fridays from 9.30 to 11am. The Friday evening Children's and Youth club have been meeting from 6 – 7.15pm. With up to 20 children and 15 youth attending.

The Trustees continued to meet as a full board four times a year, and monthly as the Mission and Vision Team (MVT) and Church Action team (CAT). Following the governance structure agreed in 2018.

The Church Nominations Team met to identify persons suitable for serving as trustees, and to fill any vacancies on the board of trustees.

Meetings for prayer are held in small groups (Triplets) and on a Sunday evening. A monthly leaders prayer meeting meets.

Global links (Our overseas support and giving arm) as well as inviting preachers we are linked with to participate in Sunday services, 3 or 4 times a year Global links host a partners meeting, focusing on one of our overseas partners.

A large proportion of the membership is involved in the mission and ministry of the church, from visiting the sick, to helping run job club or parents and toddlers and participating in the Sunday service.

Section D Review of Community Benefits

- Rev Jones serves a trustee / governor at the Priory Academy.
- Three of our people regularly help with the food bank, which is supported by the church and our Harvest Festival.
- One of our members chairs the churches together meetings.
- Two of our members are street pastors in Preston and help with the homeless.
- The CAP job club continued to its 8 - 10 week "steps to employment", offering 4 full courses during the year, as well as the CAP money course, throughout the year.
At Christmas our choir sang Carols at the annual street market in Kingsfold & on Liverpool Road.
- Our young people's community groups: Youth Club, Children's Club and pre-School have decreased in attendance throughout the year.
- A monthly women's craft event has been running over the year and draws people from the local community.
- A men's breakfast meets monthly at a local restaurant.

Section E Review of risk managements

As the church uses a local High School for its Sunday services, and Town Council offices for other work, we work closely with the school property manager, to ensure all aspects of safety and general security. There is a fire evacuation plan in place and a fire drill is carried out annually.

We keep our risk assessment current with the school and the Town council. We lease with the school to ensure safe protocols for public worship. The Trustees are aware of risks and have risk assessments for public worship, and church activities in place. Insurance policies for liability and the buildings are in place and reviewed from time to time to ensure they are fit for purpose.

Changes in the assets are also examined to ensure that the insurances are correctly set. All people working with children and vulnerable adults have DBS clearance, (renewed every three years) and this complemented by our safeguarding policy.

Budgetary control is actively pursued by preparing an annual budget and by studying the monthly financial statements prepared by the treasurer. When necessary, spending controls are introduced in addition to regular controls to keep spending within the actual income.

Section F Review of Financial Performance

King's Church Annual Financial Report for 2024

The Financial Report is usually presented at the Annual General Meeting but as this has been moved to November 2025 the Church Board Trustees requested a summary presented to the congregation to coincide with the Accounts being posted to the Charities Commission.

The Financial Report has been written by Matthew Moll on behalf of the Church Administration Team and the Board of Trustees.

Further detailed copy of the audited accounts for year ending 31st December 2024 can be requested from Matthew Moll the Church Treasurer.

2024 Statement of Financial Activities - Headline

Year	2019	2020	2021	2022	2023	2024
Income Includes designated giving/grants for youth work, job club, and restricted funds e.g. Church Holiday)	£100,099	£69,983	£67,466	£77,864	£76,413	£79,891
Expenditure	£97,211	£66,147	£61,853	£81,515	£75,491	£88,547
Balance	+£3,744	+£3,932	+£5,613	-£3,651	+£722	-£8,656
Carried Forward reserves	£83,700	£87,600	£93,213	£88,147	£88,869	£88,869

After seeing a reduction in income over the COVID period, giving is fluctuating year to year. Expenditure has also increased again after a reduction in 2023, this has led to using some of the reserves to supplement income. Restricted funds had a limited effect on the balance of income and expenditure. (note the church aims to keep approximately £50,000 in reserves so we have a least six months to cover salaries and rentals)

Breakdown in Expenditure

Salaries Including Pensions, NI etc	Church Accommodation (Rentals, equipment)	Church Ministries	Minibus	Restricted giving i.e. Church Holiday, Job Club	Governance, audit, insurance depreciation etc	Other (inc. Manse & equipment)	Gifts and Tithes to UK & Global Charities
50.4%	15.2%	7.4%	1.9%	5.4%	6.5%	4.6%	8.8%

Notes

The Salaries covered employment of a Pastor (full time minus manse rent value) and a Church Worker.

Church Accommodation Rentals included Priory Academy for Sunday Services, Penwortham Community Centre for the Church Offices, Job Club and CAP Money and other meetings at the centre. Penwortham Priory Lane Centre for Toddlers, Kids Club and Youth Club.

The Minibus continues to see some use, mostly for Sunday mornings.

Church Ministries covers all the ministry groups in the church, examples include, Pre School, Children's Work, Messy Church, Schools and Youth Work, Alpha Course, Evangelism and Discipleship, CAP Job Club and CAP Money, Music and Media and International Students.

Summary: Thank you to the Finance Team (in 2024): Treasurer Matthew Moll, Mary Young, Tony Cockeram and Neil Towers. Thank you to everyone at King's Church who have given faithfully to the work each year.

Thanks to God for His amazing provision.

*M
J
S*

KING'S CHURCH

PENWORTHAM COMMUNITY CENTRE

KINGSFOLD DRIVE, PENWORTHAM

PR1 9EQ

ACCOUNTS FOR THE YEAR ENDED

31 DECEMBER 2024

Michael J. Sullivan

FINANCIAL ACCOUNTANTS

24 KINGSWAY WEST, PENWORTHAM, PRESTON. LANCS. PR1 0JA

Penwortham Free Methodist Church
Annual Accounts
for the year ended 31 December 2024
(Registered charity number 701133)

Balance Sheet

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Tangible Fixed Assets			
Moorhey Drive	5	180000	180000
Minibus (After Donations)		0	0
Equipment and Refurbishments (Less Grants Received)	6	542	184
		<u>180542</u>	<u>180184</u>
<u>Current Assets</u>			
Debtors, Prepayments and accrued Income	7	2890	2910
Cash at Bank and in Hand		91227	100167
		<u>94117</u>	<u>103077</u>
<u>Accruals</u>	8	1113	1059
<u>Net Current Assets</u>		<u>93004</u>	<u>102018</u>
<u>Total Assets less Current Liabilities</u>		<u>273546</u>	<u>282202</u>
 <u>Funds</u>			
<u>Unrestricted</u>			
General Funds		80642	88940
Designated Funds			
Property		180000	180000
Building	9	10171	10171
<u>Restricted Funds</u>	10	2733	3091
<u>Total Funds</u>		<u>273546</u>	<u>282202</u>

Penwortham Free Methodist Church
Annual Accounts
for the year ended 31 December 2024
(Registered charity number 701133)
Statement of Financial activities

	<u>Notes</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total Funds</u> <u>31.12.24</u>	<u>Total Funds</u> <u>31.12.23</u>
<u>Incoming Resources</u>					
<i>Voluntary Income :</i>					
Donations & Grants		60,524		60,524	59,369
Tax Refunds		9,799		9,799	9,115
Interest		3,406		3,406	1,873
Office rent		1,000		1,000	1,000
Misc Income		351		351	0
<i>Charitable Activities :</i>					
Ministry Income		490		490	1,069
Designated Income			4,321	4,321	4,787
<u>Total Incoming Resources</u>		<u>75,570</u>	<u>4,321</u>	<u>79,891</u>	<u>77,213</u>
<u>Resources Expended</u>					
<u>Charitable Activities</u>					
Staff Costs	1	42,221		42,221	30,154
Church Personnel Expenses		2,437		2,437	2,521
Manse Costs		2,415		2,415	1,202
Church Services		5,433		5,433	5,392
Operating Expenses	2	10,852		10,852	10,492
Ministries	3	6,504		6,504	6,871
Gifts and Tithing		8,035		8,035	8,622
Designated Giving Expenditure			4,679	4,679	4,789
Depreciation (after Donations/Grants w/off)		243		243	869
<u>Governance Costs</u>	4	5,728		5,728	5,579
<u>Total Resources Expenses</u>		<u>83,868</u>	<u>4,679</u>	<u>88,547</u>	<u>76,491</u>
<u>Net Incoming Resources for the year</u>		0	0	0	722
<u>Net Resources Expended</u>		8,298	358	8,656	0
<u>Balances brought forward at 1 January 2024</u>		268,940	13,262	282,202	281,480
<u>Balances carried forward 31 December 2024</u>		<u>260,642</u>	<u>12,904</u>	<u>273,546</u>	<u>282,202</u>

NOTES ON ACCOUNTS Year Ended 31st December 2024

1 UK staff Costs

	<u>2024</u>	<u>2023</u>
Stipends, salaries & NHI (Pastor)	28,809	28,498
Worship Leader	11,540	0
Pension Costs	1,872	1,656
	<u>42,221</u>	<u>30,154</u>

2 Operating Expenses

Office Rent	5640	5640
Other Rent Charges	3676	3698
Website	582	224
Equipment	474	0
Recruitment	0	370
Promotion	237	341
Others	243	219
	<u>10852</u>	<u>10492</u>

3 Ministries

Catering	453	375
Minibus	1611	1859
Evangelism	315	1016
Job Club	1806	1424
Media / Worship	1330	910
Teaching	150	531
Kids Club	89	293
King's Kids	350	0
Toddlers	0	104
Friends Here	183	119
Sunday	11	190
Various	206	50
	<u>6504</u>	<u>6871</u>

4 Governance Costs

FM Conference Payments	3168	2955
Liability Insurance	1692	1679
Independent Examiner	500	500
DBS & Miscellaneous	368	445
	<u>5728</u>	<u>5579</u>

5 Tangible Fixed Assets

<u>Cost or Valuation</u>	<u>Unrestricted</u>	<u>Equipment</u>	<u>Minibus</u>	<u>Total</u>
	<u>Freehold</u>	<u>/ Refurb.</u>		
	<u>Property</u>			
at 1 January 2024	180000	4370	7232	191602
Less written off				
Additions		601		
at 31 December 2024	<u>180000</u>	<u>4971</u>	<u>7232</u>	

5 Tangible Fixed Assets

Cost or Valuation

	<u>Unrestricted</u>	<u>Equipment/</u>	<u>Minibus</u>	<u>Total</u>
	<u>Freehold</u>	<u>/ Refurb.</u>		
	<u>Property</u>			
at 1 January 2024	180000	4370	7232	191602
Less written off				
Additions		601		
at 31 December 2024	<u>180000</u>	<u>4971</u>	<u>7232</u>	

The Property is shown at its market revaluation amount.

Accumulated depreciation and replacement provisions

Capital equipment is depreciated on a straight line basis over four years.

at 1 January 2024	-	4186	7232	11418
charge for year		243	0	243
at 31 December 2024	-	<u>4429</u>	<u>7232</u>	<u>11661</u>

Net Book Values

at 31 December 2024	<u>180000</u>	<u>542</u>	<u>0</u>	<u>180542</u>
----------------------------	----------------------	-------------------	-----------------	----------------------

6 Property Valuation

The Property of 42 Moorhey Drive was re-valued in 2011 and has been shown at its valuation of £180,000

7 Debtors and Prepayments

Analysis of debtors and prepayments falling due within one year

	<u>2024</u>	<u>2023</u>
<u>Prepayments</u>		
Insurance paid in advance	943	911
Manse Insurance	390	348
Gift Aid due	905	964
Minibus Licence & Insurance	463	398
Other Prepayments	189	289
	<u>2890</u>	<u>2910</u>

8 Creditors and Accruals

	<u>2024</u>	<u>2023</u>
Independent Examiner's Fee	500	500
Rent	376	356
Other Creditors	237	203
	<u>1113</u>	<u>1059</u>

9 Designated Building Fund

	<u>2024</u>	<u>2023</u>
Balance at 1.1.24	10171	10171
Restricted Giving in Year	0	-
Balance at 31.12.24	<u>10171</u>	<u>10171</u>

10 Restricted Funds

	<u>2024</u>	<u>2023</u>
Balance at 1.1.24	3091	3093
Income	4321	4787
Paid out during year	-4679	-4789
Balance at 31.12.24	<u>2733</u>	<u>3091</u>

Independent Examiner's Report to the Trustees of Penwortham
Free Methodist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Respective responsibilities of trustees and examiner

As the charity's trustees of Penwortham Free Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Penwortham Free Methodist Church accounts carried out under section 145 of the 2011 Act and 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.

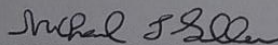
Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's report

In the course of our examination, no matter has come to our attention :

- 1) which gives us reasonable cause to believe that, in any material respect, the trustees have not met the requirements to ensure that
 - a) proper accounting records are kept (in accordance with section 130 of the 2011 Act); and
 - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

Michael J Sullivan FFA FTA FIPA
Financial Accountants
24 Kingsway West
Penwortham
Preston
PR1 0JA

26 May 2025