Penwortham Free Methodist Church
Registered Charity 701133

Legal and Administrative Information for the year ending 31 December 2025

Section A Reference and administration details

Charity name	**Penwortham Free Methodist Church**
Working name	Kings Church
Registered charity number	701133
Trustees:	Leadership Team
	Chair - Mike Giddings (Lay Delegate) – resigned September 2025 Tim Young (Deputy Lay Delegate.) Zena Antell – resigned September 2025 Penny Carey Matthew Moll Tony Morton-Jones Sarah Wylie Helen Cockeram. Angela Guan Moira Smith Patrick Mason
	Elder (non trustee) Rev Kevin Jones Olufemi Olaiya (until April 2025)
	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 2025

EVENTS: At the end of February, we partnered with Capernwray College to welcome students on a work experience / student Mission week, a great encouragement to both the church and the students. Besides leading services at the church, the students led a Quiz evening at the Arts Centre.
After Easter our Worship Leader Femi moved on to take full time position as assistant Pastor at a church in Blackburn, the church thanked Femi for his contribution to the worship and youth ministries.
June was Penwortham gala with a good turnout at the Churches together tent on Saturday and a joyful service on the Sunday. We also had a Picnic and Praise in the park over the summer.
In August Kevin and Anne-Marie moved out of the Manse to their own newly purchased house. Our Accommodation Team organised cleaning and refurbishment of the Manse, as well as landscaping of the property's garden ready for renting out.
Kevin went on sabbatical Sept and October. On his return he announced his retirement date 1st March 2026.
The Leadership set up a Recruitment Task force at the end of November working with our Free Methodist National Office to draw up a specification and advert for a new Pastor, that was advertised from 1st Jan 2026.
We held harvest festival in October in aid of the food bank. We finished the year with Carol Singing at the Christmas Markets and a Carol Service.
CHURCH GROUPS: The pastoral committee meet monthly; in person or on Zoom; during the year, to keep the needs of members in mind and flag up needs for pastoral care.
The King's Church job club met celebrated their 13th anniversary and ran 3 programmes during 2025, they introduced Try Praying initiative to members and team.
The Todders Group has continued running on Fridays from 9.30 to 11am but sadly the group closed in Aug due to falling numbers. The Friday evening Children's and Youth club have been meeting from 6 – 7.15pm, with up to 30 children and 15 youth attending.
The Trustees continued to meet as a full board four times a year, and monthly or as needed 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. Four new trustees were appointed at our AGM in November.

Meetings for prayer are held in small groups (Triplets) and on a Sunday evening. A monthly leaders prayer meeting meets monthly. Also the church has 5 growth groups held in homes which provide opportunities for friendship, prayer and bible teaching.
Kevin with the FMUK led a programme for members wishing to develop their preaching skills. We now have two more lay preachers and and three more people leading services on Sunday.
Global links (Our overseas support and giving arm) held several Zoom meetings with overseas partners, as well as inviting preachers we are linked with to participate in Sunday services. 3 or 4 times a year Global links host a partner's 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, youth and kids work to visiting asylum seekers and participating in the Sunday service.

Section D Review of Community Benefits

- Rev Jones serves as 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 re-established Harvest Festival collects items for the food bank
- · One of our members chairs the churches together committee.
- · The CAP job club continued to its 8 - 10 week "steps to employment", offering 3 full courses during the year.
- · The ministry to asylum seekers continues with home visits.
- · At Christmas our choir sang Carols at the annual street market in Kingsfold & on Liverpool Road.
- · Our young people's community groups: Youth Club and Children's Club have continued throughout the year; although our Toddler Group closed at the end of the 2024/25 academic year.
- A monthly women's craft event 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 and council property managers, to ensure all aspects of safety and general security. There is a fire evacuation plan in place.

We keep our risk assessment current with the school and the Town council. We liaise 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 annually) and this is 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 2025

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.

2025 Statement of Financial Activities – Headline

Year	2020	2021	2022	2023	2024	**2025**
Income Includes designated giving/grants for youth work, job club, and restricted funds e.g. Church Holiday)	£69,983	£67,466	£77,864	£76,413	£79,891	£84,194
Expenditure	£66,147	£61,853	£81,515	£75,491	£88,547	£82,535
Balance	+£3,932	+£5,613	-£3,651	+£722	-£8,656	+ £1,695
Carried Forward reserves	£87,600	£93,213	£88,147	£88,869	£88,869	£90,564

After seeing a reduction in income over the COVID period, giving is increasing again.
Expenditure has reduced since 2024 but still above 2023 level, giving a slight increase in unrestricted funds. 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,	**Church** **Accommodation** (Rentals,	**Church** **Ministries**	**Minibus**	**Restricted giving** i.e. Church Holiday,	**Governance,** **audit,** **insurance**	**Other** (inc. Manse & equipme	**Gifts** **and** **Tithes to UK &**

NI etc	equipment)			Job Club	**depreciation** **etc**	nt)	**Global** **Charities**
47.3%	11.4%	5.2%	0.7%	7.6%	7.3%	11.3%	9.2%

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 was sold during 2025.
Church Ministries cover all the ministry groups in the church, examples include, Pre School, Children's Work, Schools and Youth Work, Alpha Course, Evangelism and Discipleship, CAP Job Club and CAP Money, Music and Media.

Summary: Thank you to the Finance Team (in 2025): 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.

Section G Statement of Financial Activities

	Notes	Unrestricted funds	Restricted funds	Total Funds 31 December 2025	Total Funds 31 December 2024
Incoming Resources					
Voluntary Income :					
Donations & Grants		57,661		57,661	60,524
Tax Refunds		9,179		9,179	9,799
Interest		3,497		3,497	3,406
Office rent		1,000		1,000	1,000
Misc Income		53		53	351
Charitable Activities :					
Ministry Income		456		456	490
Designated Income			6,780	6,780	4,321
Income from Investments :					
Manse Rent		568		568	
Other Income :					
Gain on disposal of Minibus		5,000		5,000	
Total Incoming Resources		**77,414**	**6,780**	**84,194**	**79,891**
Resources Expended					
Charitiable Activities					
Staff Costs	**1**	37,565		37,565	42,221
Church Personnel Expenses		1,455		1,455	2,437
Manse Costs		2,386		2,386	2,415
Church Services		4,805		4,805	5,433
Operating Expenses	**2**	11,534		11,534	10,822
Ministries	**3**	4,871		4,871	6,504
Gifts and Tithing		7,600		7,600	8,035
Designated Giving Expenditure			6,257	6,257	4,629
Depreciation (after Donations/Grants w/off)		243		243	243
Governance Costs	**4**	5,819		5,819	5,728
Total Resources Expenses		**76,278**	**6,257**	**82,535**	**88,467**
Net Incoming Resources for the year		**1136**	523	1,659	-8,576
Net Resources Expended					

Balances brought forward at 1 January 2025	260,642	12,904	273,546	282,202
Balances carried forward at 31 December 2025	261,728	13,427	275,205	273,626

Section H Balance Sheet

	Notes	**2025**	**2024**
Fixed Assets			
Tangible Fixed Assets			
Moorhey Drive	**5**	180000	180000
		0	0
Equipment and Refurbishments (Less Grants Received)	**5**	299	542
		180299	180542
Current Assets			
Debtors, Prepayments and accrued Income	**7**	2352	2890
Cash at Bank and in Hand		98105	91227
		100457	94117
Accruals	**8**	5551	1113
Net Current Assets		94906	93004
Total Assets less Current Liabilities		**275205**	**273546**
Funds			
Unrestricted			
General Funds		81,728	80592
Designated Funds			
Property	**6**	180000	180000
Building	**9**	10171	10171
Restricted Funds	**10**	3306	2783
Total Funds		**275205**	**273546**

Section I Notes on Accounts

		2025	2024
1.	**Uk Staff Costs**		
	Stipends, Salaries & NHI (Pastor)	31,497	28,809
	Worship Leader	4,171	11,540
	Pension Costs	1,897	1,872
		37,565	**42,221**
2.	**Operating Expenses**		
	Office Rent	5,640	5,640
	Other Rent Charges	3,729	3,676
	Website	1,228	582
	Equipment	23	474
	Promotion	657	237
	Others	257	213
		11,534	**10,822**
3.	**Ministries**		
	Catering	133	453
	Minibus	593	1,611
	Evangelism	291	315
	Jobs Club	1,128	1,806
	Media/Worship	1,512	1,330
	Teaching	0	150
	Kids Club	102	89
	King's Kids	0	350
	Mens	259	156
	Friends Here	318	183
	Sunday	425	11
	Various	110	50
		4,871	**6,504**
4.	**Governance Costs**		
	FM Conference Payments	3,264	3,168
	Liability Insurance	1,650	1,692
	Independent Examiner	500	500
	DBS & Miscellaneous	405	368
		5,819	**5,728**

5 Tangible Fixed Assets

Cost or Valuation	Unrestricted Freehold Property	Equipment / Refurb.	Minibus	Total
at 1 January 2025	180000	4971	7232	192203
Less Cost of Disposal			7232	
at 31 December 2025	**180000**	**4971**	**0**	**184971**

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 2025		4429	7232	11661
Less Depreciaton on Disposed of Minibus			-7232	7232
charge for year		243		243
at 31 December 2025		**4672**	0	**4672**
Net Book Values				
at 31 December 2025	**180000**	**299**	0	**180299**

Note re Minibus. During the year the church disposed of the fully depreciated minibus for proceeds of £5,000. As the asset had a net book value of nil, a gain on the disposal of £5,000 was recognised in the Statement of Financial Activities under Other Income

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

	2025	2024
Prepayments		
Insurance paid in advance	976	943
Manse Insurance	435	390
Gift Aid due	745	905
Other Prepayments	196	652
	2352	**2890**

8 Creditors and Accruals	2025	2024
Manse Rent paid in advance	4600	-
Independent Examiner's Fee	500	500
Rent	208	376
Other Creditors	243	237

	5551	**1113**

9.

Designated Building Fund		
Balance at 1.1.25	10171	10171
Balance at 31.12.25	**10171**	**10171**

10	**Restricted Funds**	2025	2024
	Balance at 1.1.25	2784	3091
	Income	6780	4321
	Paid out during year	-6258	-4628
	Balance at 31.12.25	**3306**	**2784**

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 2025.

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 September 2026