NEWTON-LE-WILLOWS CHRISTIAN FELLOWSHIP

CHARITY COMMISSION REGISTERED NUMBER: 701186

STATEMENT OF ACCOUNTS

FOR YEAR ENDED

31 DECEMBER 2025

DJH Liverpool
3 rd Floor
Pacific Chambers
11- 13 Victoria Street
Liverpool
Merseyside
L2 5QQ

Newton- le-Willows Christian Fellowship

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Year Ended 31 December 2025

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Newton-Le-Willows Christian Fellowship

Charity Information
Year Ended 31 December 2025

TRUSTEES:	Mr A Thomson Mr J G McDermott Ms D Cunliffe
ADDRESS:	18 The Parchments Newton-Le-Willows Merseyside WA12 ODY
CHARITY NUMBER:	701186
ACCOUNTANTS:	DJH Liverpool 3rd Floor Pacific Chambers 11-13 Victoria Street Liverpool Merseyside L2 5QQ
BANKERS:	The Co-operative Bank PO Box 250 Skelmersdale WN8 6WT

Newton -Le-Willows Christian Fellowship

Trustees Report
Year Ended 31 December 2025

The trustees present their report together with the financial statements of the Charity for the year ended 31 December 2025. The trustees have adopted the provisions Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objective of the Charity
The objectives of the Charity are:-

(1) The advancement of the Christian faith in accordance with the doctrines set out in the schedule and the Worship of God and the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the Bible and Christian literature.

(2) The relief of persons who are in conditions of need, hardship and distress or who are aged or sick.

Organisational Structure
The Charity is administered by the trustees with voluntary assistance from members of the Fellowship. Spiritual oversight is provided by a full time pastor and an unpaid elder who are also trustee's. Decisions both practical and spiritual are taken after consultation with all concerned and in line with Biblical principles.

Recruitment and Appointment of Trustees
Additional Trustees are appointed by the Trustees from the membership of the fellowship who assent to the doctrinal basis of the Trust and have demonstrated good and sound character in their family, church and work relationships.

Review of Activities
The charity operates on a voluntary basis and provides funds for a variety of beneficiaries in accordance with the Trust deed. It is funded by accumulated income. Receipts have fallen due to a reduced membership and members reaching retirement age. As in previous years expenses have exceeded receipts creating a further reduction in net assets. In order to mitigate this the pastor has agreed to take a significant reduction in remuneration in 2026.

We meet on a weekly basis at the Crownway Community Centre and at member's houses for weekly prayer and bible study.

By using existing funds and donations from the congregation we have been able to assist with financial support for people in financial need. This included continuing support for a widowed member and help for an elderly person at Christmas.

Counselling continues to be offered to members of the Fellowship and anyone requesting help. The prayer group focusing on families continues to meet.

Registered Charity Number
701186

Principal Office
18 The Parchments
Newton-Le-Willows
Merseyside
WA12 ODY

Trustees
The trustees during the year under review were:
Mr A Thomson
Mr J G McDermott
Ms D Cunliffe

Public Benefit Statement
The trustees of Newton-Le-Willows Christian Fellowship confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers as trustees.

Reserves Policy
The Fellowship has adopted a policy of building up a general reserve to cover short term expenditure. The general reserve at 31 December 2025 was £23,634

Date: 16/7/2026

A. R. Thomson TRUSTEE
A Thomson

Newton-Le-Willows Christian Fellowship

Statement of Account
Year Ended 31 December 2025

	2025		2024	
	£	£	£	£
Receipts				
Tithes, offerings and gifts	**31,828**		31,144	
Bank interest	**-**		41	
Income tax refund – Gift Aid	**1,829**		1,743	
		33,657		32,928
Payments				
Accountancy	**318**		306	
Ministerial oversight	**42,000**		42,000	
Ministerial expenses	**300**		300	
Insurance	**314**		311	
Gifts	**1,075**		1,621	
Hall Hire	**2,220**		2,160	
Copyright	**100**		97	
		46,327		46,795
Deficit of payments over receipts		**(12,670)**		(13,867)

Newton-Le-Willows Christian Fellowship

Statement of Assets and Liabilities
Year Ended 31 December 2025

	2025		2024	
		£		£
Current Assets				
Bank current account	**23,534**		36,641	
Bank deposit account	-		-	
Petty cash	**418**		280	
		23,952		36,921
Current liabilities				
Bank current liabilities		-		-
Total current liabilities		**318**		617
Net assets		**23,634**		36,304
Represented by:				
Balance brought forward		**36,304**		50,171
(Deficit)/Surplus for current year		**(12,670)**		(13,867)
Balance carried forward		**23,634**		36,304

Date: 16/7/2026

A.R. Thomson TRUSTEE
A Thomson

Newton-Le-Willows Christian Fellowship

Notes to the Financial Statements
Year Ended 31 December 2025

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015)', and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income and Expenditure

The Accounts have been prepared on a receipts and payments basis.

Taxation

As a Registered Charity, the Trust is not liable to UK taxation.

2. Employees

The average number of employees during the year was nil (2024: nil).

3. Trustees Remuneration

Mr J G McDermott acts as a pastor and receives remuneration totalling £42,000 from the Fellowship as allowed under section 5f of the Trust Deed, the other Trustees were not entitled to, and did not receive any remuneration from the Fellowship during the year.

Mr J G McDermott received reimbursed expenses totalling £300 for mobile phone costs.

4. Related Party Disclosures

There have been no transactions with any related parties that require disclosure.

Independent Examiner's Report to the Trustees of
Newton-Le-Willows Christian Fellowship

We report on the accounts of the trust for the year ended 31 December 2025, which are set out on pages 2 to 6.

Respective responsibilities of Trustees and Examiner
The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.
It is our responsibility to:

- examine the Accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiner's Report
Our 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 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 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 our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DJH Liverpool

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Date: 16/7/2026.