

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
CHRIST CHURCH, THORNTON-LE-FYLDE**

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

CHRIST CHURCH, THORNTON-LE-FYLDE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Page
Report of the Trustees	1
Independent Examiner's Report	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10 to 11

CHRIST CHURCH, THORNTON-LE-FYLDE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131693

Principal address

Meadows Avenue
Thornton Cleveleys
Lancashire
FY5 2TW

Trustees

Rev Canon D Platt Vicar
Mr P Casson
Mrs S Barrow
Mrs D Fiefield
Mr P Butterworth
Mrs M Winter
Mr R Lloyd-Jones
Mr D Taylor
Mr J Hearnshaw
Mr M Beard
Mrs S Johnson
Mrs J A Murphy
Mrs A M Walsh Treasurer
Mrs A Hearnshaw
Mr M Golden
Mrs P Elvidge
Miss A Mackie
Mrs D Urmson

Independent Examiner

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

Approved by order of the board of trustees on 26 April 2026 and signed on its behalf by:



Rev Canon D Platt - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CHURCH, THORNTON-LE-FYLDE**

Independent examiner's report to the trustees of Christ Church, Thornton-Le-Fylde

I report to the charity trustees on my examination of the accounts of Christ Church, Thornton-Le-Fylde (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.



Mr David G Miller, FCCA

Miller Roskell Limited
Chartered Certified Accountants
17 Victoria Road East
Thornton Cleveleys
Lancashire
FY5 5HT

27 April 2026

CHRIST CHURCH, THORNTON-LE-FYLDE

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

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		133,555	84,828	218,383	180,449
Other trading activities	2	1,468	15,346	16,814	22,054
Investment income	3	110	-	110	764
Other income		50,982	-	50,982	53,723
Total		<u>186,115</u>	<u>100,174</u>	<u>286,289</u>	<u>256,990</u>
 EXPENDITURE ON					
Raising funds		-	-	-	2,813
Charitable activities					
Church Activities		183,363	101,889	285,252	272,928
Other		-	-	-	1,537
Total		<u>183,363</u>	<u>101,889</u>	<u>285,252</u>	<u>277,278</u>
Net gains/(losses) on investments		<u>(59)</u>	<u>-</u>	<u>(59)</u>	<u>33</u>
NET INCOME/(EXPENDITURE)		2,693	(1,715)	978	(20,255)
 RECONCILIATION OF FUNDS					
Total funds brought forward		15,765	29,816	45,581	65,836
TOTAL FUNDS CARRIED FORWARD		<u><u>18,458</u></u>	<u><u>28,101</u></u>	<u><u>46,559</u></u>	<u><u>45,581</u></u>

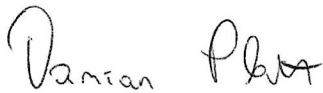
The notes form part of these financial statements

CHRIST CHURCH, THORNTON-LE-FYLDE

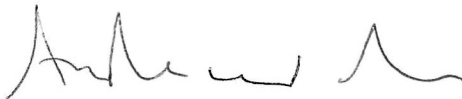
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	7	3,417	-	3,417	200
Investments	8	1,421	-	1,421	1,480
Cash at bank and in hand		31,917	28,101	60,018	48,700
		<u>36,755</u>	<u>28,101</u>	<u>64,856</u>	<u>50,380</u>
CREDITORS					
Amounts falling due within one year	9	(18,297)	-	(18,297)	(4,799)
		<u>18,458</u>	<u>28,101</u>	<u>46,559</u>	<u>45,581</u>
NET CURRENT ASSETS					
		<u>18,458</u>	<u>28,101</u>	<u>46,559</u>	<u>45,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>18,458</u>	<u>28,101</u>	<u>46,559</u>	<u>45,581</u>
NET ASSETS					
		<u>18,458</u>	<u>28,101</u>	<u>46,559</u>	<u>45,581</u>
FUNDS					
	11			18,458	15,765
Unrestricted funds				28,101	29,816
Restricted funds				<u>46,559</u>	<u>45,581</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2026 and were signed on its behalf by:



Rev Canon D Platt - Trustee



Mrs A M Walsh - Trustee

CHRIST CHURCH, THORNTON-LE-FYLDE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Meadows Christian Bookshop	8,605	9,497
Special Events	4,068	1,207
Food pantry	4,141	11,027
Worship group	-	323
	<u>16,814</u>	<u>22,054</u>

CHRIST CHURCH, THORNTON-LE-FYLDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

3. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	27	587
NS&I income bonds	-	119
Current asset investment income	19	19
Income from investments held in trust	64	39
	<u>110</u>	<u>764</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

The clergy are members of the PCC. They are remunerated through the diocese. They receive expenses from the PCC in respect of their duties as clergy.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	163,302	17,147	180,449
Other trading activities	1,643	20,411	22,054
Investment income	204	560	764
Other income	47,737	5,986	53,723
Total	<u>212,886</u>	<u>44,104</u>	<u>256,990</u>
EXPENDITURE ON			
Raising funds	2,813	-	2,813
Charitable activities			
Church Activities	202,225	70,703	272,928
Other	1,537	-	1,537
Total	<u>206,575</u>	<u>70,703</u>	<u>277,278</u>
Net gains on investments	<u>33</u>	<u>-</u>	<u>33</u>
NET INCOME/(EXPENDITURE)	6,344	(26,599)	(20,255)

CHRIST CHURCH, THORNTON-LE-FYLDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Transfers between funds	(12,446)	12,446	-
Net movement in funds	(6,102)	(14,153)	(20,255)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,866	43,970	65,836
TOTAL FUNDS CARRIED FORWARD	<u>15,764</u>	<u>29,817</u>	<u>45,581</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025 £	2024 £
Prepayments and accrued income		<u>3,417</u>	<u>200</u>
8. CURRENT ASSET INVESTMENTS			
		2025 £	2024 £
Unlisted investments		<u>1,421</u>	<u>1,480</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025 £	2024 £
Other creditors		<u>18,297</u>	<u>4,799</u>
10. LOANS			
An analysis of the maturity of loans is given below:			
		2025 £	2024 £
Amounts falling due within one year on demand:			
Other loans		<u>12,862</u>	<u>4,799</u>

CHRIST CHURCH, THORNTON-LE-FYLDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

11. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	15,765	2,693	18,458
Restricted funds			
Organ fund	1,154	-	1,154
St Peter's Burn Naze outreach fund	8	-	8
Church and hall fabric fund	16,917	3,551	20,468
Church and churchyard maintenance fund	11,737	(5,266)	6,471
	<u>29,816</u>	<u>(1,715)</u>	<u>28,101</u>
TOTAL FUNDS	<u>45,581</u>	<u>978</u>	<u>46,559</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	186,115	(183,363)	(59)	2,693
Restricted funds				
Church and hall fabric fund	100,174	(96,623)	-	3,551
Church and churchyard maintenance fund	-	(5,266)	-	(5,266)
	<u>100,174</u>	<u>(101,889)</u>	<u>-</u>	<u>(1,715)</u>
TOTAL FUNDS	<u>286,289</u>	<u>(285,252)</u>	<u>(59)</u>	<u>978</u>

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	21,866	6,345	(12,446)	15,765
Restricted funds				
Organ fund	1,154	-	-	1,154
St Peter's Burn Naze outreach fund	316	(308)	-	8
Church and hall fabric fund	13,299	(2,488)	6,106	16,917
Church and churchyard maintenance fund	29,201	(23,804)	6,340	11,737
	<u>43,970</u>	<u>(26,600)</u>	<u>12,446</u>	<u>29,816</u>
TOTAL FUNDS	<u>65,836</u>	<u>(20,255)</u>	<u>-</u>	<u>45,581</u>

CHRIST CHURCH, THORNTON-LE-FYLDE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	212,886	(206,574)	33	6,345
Restricted funds				
St Peter's Burn Naze outreach fund	-	(308)	-	(308)
Church and hall fabric fund	43,166	(45,654)	-	(2,488)
Church and churchyard maintenance fund	938	(24,742)	-	(23,804)
	<u>44,104</u>	<u>(70,704)</u>	<u>-</u>	<u>(26,600)</u>
TOTAL FUNDS	<u>256,990</u>	<u>(277,278)</u>	<u>33</u>	<u>(20,255)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

CHRIST CHURCH, THORNTON-LE-FYLDE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	85,516	84,001
Donations	20,099	25,719
Gift aid	24,390	22,174
Legacies	-	4,000
Grants	88,378	44,555
	218,383	180,449
Other trading activities		
Meadows Christian Bookshop	8,605	9,497
Special Events	4,068	1,207
Food pantry	4,141	11,027
Worship group	-	323
	16,814	22,054
Investment income		
Deposit account interest	27	587
NS&I income bonds	-	119
Current asset investment income	19	19
Income from investments held in trust	64	39
	110	764
Other income		
Community Centre Hospitality	29,347	21,229
PCC fees for Occasional Offices	12,709	19,450
Community Centre hire	1,965	4,607
Treehouse Weekend away	4,679	5,729
Verger fees	1,071	1,374
Burial of ashes digging fees	1,211	1,334
	50,982	53,723
Total incoming resources	286,289	256,990
EXPENDITURE		
Other trading activities		
Special Event costs	-	2,813
Charitable activities		
Staff salaries	35,010	31,630
Rates and water for Church Hall and Clergy		
Housing	4,681	6,314
Insurance	3,991	3,617
Energy and lighting	19,764	19,511
Carried forward	63,446	61,072

This page does not form part of the statutory financial statements

CHRIST CHURCH, THORNTON-LE-FYLDE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 £	2024 £
Charitable activities		
Brought forward	63,446	61,072
Telephone and broadband	1,032	966
Postage and stationery	123	267
Advertising	-	30
Diocesan Parish Share	46,189	89,922
CCLI copyright licences	1,284	1,476
Clergy expenses	3,086	2,241
Social events coach hire	575	1,100
Mission activities resources	7,262	1,886
St Peters Burn Naze Plant	225	1,542
Christmas Mission events	1,296	1,790
Community Centre hospitality	21,060	25,042
Treehouse Weekend away	5,227	5,617
Churchyard maintenance	4,548	2,086
Sacramental costs	494	712
Diocesan fees	483	5,764
Food pantry stock	7,969	6,465
Meadows Christian Bookshop	8,869	9,189
Building upgrades and repairs	82,795	41,002
Cleaning	336	280
Waste disposal	1,695	1,537
Miscellaneous expenses	1,118	2,246
Global Mission Partners Tithe	13,079	7,000
Blue Skies donation (Valentine's Tea)	-	225
	272,191	269,457
 Support costs		
Information technology		
Accounting Software	874	797
Livestreaming equipment	(445)	1,443
Church website hosting	784	841
ChurchSuite management software	420	390
	1,633	3,471
 Governance costs		
Accountancy and payroll fees	1,432	1,010
Safeguarding	54	102
Legal and professional fees	9,942	425
	11,428	1,537
 Total resources expended	285,252	277,278
 Net income/(expenditure)	1,037	(20,288)