

## **Independent Examiner's Report.**

**To the trustees of Christ Church Barnston with St Michael and All Angels Pensby**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025 which are set out on pages 2 to 6.

### **Responsibilities and basis of the report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

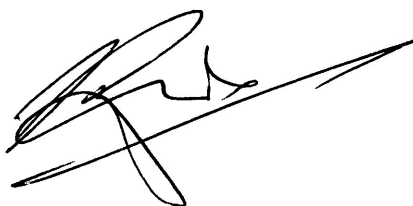
I have satisfied myself that an audit is not required for this year under section 145 of the Charities Act 2011 (the 2011 Act) and I report in respect of my examination of your Charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

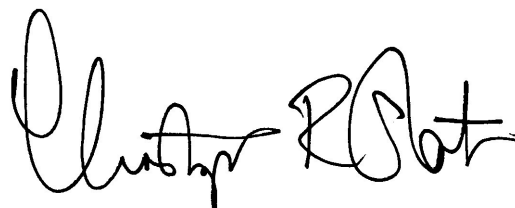
I have completed my examination and confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. That accounting records were not kept as required by the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the requirement of the Act, other than any requirement that the accounts give a true and fair view which is not a matter considered as part of my examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

**Roger W Hughes FCA**  
Lower Farm  
90 Brimstage Road  
Heswall  
CH60 1XQ



16<sup>th</sup> March 2026



17<sup>th</sup> March 2026

## Christ Church Barnston with St Michael and All Angels Pensby

### Statement of Financial Activities for the year ended 31st. December 2025

#### Income and Expenditure Account

	Note	Unrestricted Funds	Restricted Funds	<b>Total 2025</b>	Total 2024
<b>Incoming Resources</b>					
Regular Church Giving					
Tax efficient giving		86,483	480	<b>86,963</b>	89,285
Tax recoverable on above under gift aid		24,293	120	<b>24,413</b>	23,250
Other church giving		39,357		<b>39,357</b>	37,684
		<b>150,133</b>	600	<b>150,733</b>	150,219
Unrestricted donations, events and legacies		13,971		<b>13,971</b>	11,139
Restricted donations, legacies & fund raising			6,000	<b>6,000</b>	300
Antons Road rental		14,642		<b>14,642</b>	9,982
PCC fees		8,183		<b>8,183</b>	8,715
Hall lettings		9,028		<b>9,028</b>	10,452
Interest and dividends	2	22,929		<b>22,929</b>	26,100
<b>Total incoming resources</b>		<b>218,886</b>	<b>6,600</b>	<b>225,486</b>	216,907
<b>Resources Expended</b>					
Cost of generating funds					
Maintenance of property		3,494		<b>3,494</b>	4,267
Ministers' expenses		4,735		<b>4,735</b>	2,138
Salaries and wages		22,670		<b>22,670</b>	21,012
Training		1,795		<b>1,795</b>	1,136
General administration		14,195		<b>14,195</b>	15,655
Bank charges and interest		119		<b>119</b>	103
Legal, professional & consultancy fees		28		<b>28</b>	28
Depreciation of fixed assets	1&6			<b>0</b>	3,876
		<b>47,036</b>	0	<b>47,036</b>	48,215
Cost of charitable activities					
Cost of clergy Parish share		77,604		<b>77,604</b>	75,346
Pastoral Co-ordinator		10,027		<b>10,027</b>	9,523
Children and Youth Ministry		1,265		<b>1,265</b>	818
Maintenance of churches		10,055	3,721	<b>13,776</b>	9,956
Maintenance of church halls		26,049		<b>26,049</b>	29,820
Donations		15,810	600	<b>16,410</b>	18,729
Parish weekend		5,793		<b>5,793</b>	0
Christ Church improvement works			7,896	<b>7,896</b>	14,697
		<b>146,603</b>	12,217	<b>158,820</b>	158,889
<b>Total Resources Expended</b>		<b>193,639</b>	<b>12,217</b>	<b>205,856</b>	207,104
<b>Net incoming (outgoing) resources for the year</b>		<b>25,247</b>	<b>-5,617</b>	<b>19,630</b>	9,803
Gains (losses) on investments	2	0	0	<b>0</b>	0
<b>Net Movement in Funds in year</b>		<b>25,247</b>	<b>-5,617</b>	<b>19,630</b>	9,803
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<b>Christ Church Barnston with St Michael and All Angels Pensby</b>						
<b>Statement of Financial Activities for the year ended 31 December 2025</b>						
<b>Balance Sheet at 31 December 2025</b>						
	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024	
<b>Fixed Assets</b>						
Property - 8 Antons Road	3&6	225,000		<b>225,000</b>	225,000	
St Michael's Church re-order and refurbishmen	4&6	205,552		<b>205,552</b>	205,552	
St Michael's Church Centre	5&6	567,287		<b>567,287</b>	567,287	
Fixtures and Fittings - Barnston & St Michael's	6	0		<b>0</b>	0	
		<b>997,839</b>	<b>0</b>	<b>997,839</b>	997,839	
<b>Current Assets</b>						
Cash at bank	7	514,958	25,917	<b>540,875</b>	521,245	
Prepayment	8	0	0	<b>0</b>	0	
Petty cash		0	0	<b>0</b>	0	
		<b>514,958</b>	<b>25,917</b>	<b>540,875</b>	521,245	
<b>Current Liabilities</b>						
Creditors		0	0	<b>0</b>	0	
Accruals		0	0	<b>0</b>	0	
		<b>0</b>	<b>0</b>	<b>0</b>	0	
<b>Net Assets</b>		<b>£1,512,797</b>	<b>£25,917</b>	<b>£1,538,714</b>	<b>£1,519,084</b>	
Represented by:						
General Reserve						
Unrestricted Fund						
Opening Balance		1,487,550		<b>1,487,550</b>	1,459,602	
Net movement in fund in year		25,247		<b>25,247</b>	27,948	
Capital Exp. from unrestricted fund				<b>0</b>	0	
Closing Balance at 31.12.25		<b>1,512,797</b>	<b>0</b>	<b>1,512,797</b>	1,487,550	
Restricted Fund						
Opening Balance			31,534	<b>31,534</b>	49,679	
Net movement in fund in year			-5,617	<b>-5,617</b>	-18,145	
Capital expenditure				<b>0</b>	0	
Closing Balance at 31.12.25		<b>0</b>	<b>25,917</b>	<b>25,917</b>	31,534	
		<b>1,512,797</b>	<b>25,917</b>	<b>£1,538,714</b>	<b>£1,519,084</b>	
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**Christ Church Barnston with St Michael and All Angels Pensby**  
**Statement of Financial Activities for the year ended 31 December 2025**

**Cash flow statement for the year ended 31 December 2025**

	2025	2024
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**Reconciliation of net incoming resources  
to net cash inflow from operating activities**

Net incoming resources	19630	9,803
Depreciation	0	3,876
Purchase of fixed assets	0	0
Sale of fixed assets	0	0
Sale of Investments	0	0
(Increase)/decrease in debtors	0	0
Increase/(decrease) in creditors	0	0
Increase/(decrease) Project funds held as a current liability	0	0
(Increase)/decrease in cash in hand	0	0
Increase/(decrease) in loan repayments due in less than 1 year	0	0
Increase/(decrease) in loan repayments due in more than 1 year	0	0
<b>Net increase (decrease) in funds at bank during the year</b>	<b>19,630</b>	<b>13,679</b>

**Movement in funds held at bank**

Cash at bank at 1 January 2025	521,245	507,566
Net increase/(decrease) during year	19,630	13,679
<b>Cash at bank at 31 December 2025</b>	<b>540,875</b>	<b>521,245</b>

## Christ Church Barnston with St Michael and All Angels Pensby

Statement of Financial Activities for the year ended 31 December 2025

### Notes to the Accounts

#### 1 Accounting policies and format of accounts

##### (a) Basis of preparation

The financial statements have been prepared under the historic cost convention on an accruals basis, and on a going concern basis, with the exception that the property Antons Road is shown at valuation.

The financial statements have been prepared on the basis of the guidance given by the Charities Act 2011.

##### (b) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

##### (c) Outgoing resources

Resources expended are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

##### (d) Unrestricted funds

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

##### (e) Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. The table below shows restricted monies movement.

	Opening bal 01.01.25	Income	Expenses	Closing bal 31.12.25
Christchurch church	31,386	0	7,896	23,490
Other restricted funds	148	6600	4,321	2427
Totals	31,534	6,600	12,217	25,917

The only other restricted funds received were in respect of retiring collections and these were remitted to the appropriate source during the year.

##### (f) Fixed assets

The property 8 Antons Road is shown in the accounts at a valuation of £225,000, that of St Michael's Church re-order and refurbishment at cost, £205,552, and that of St Michael's Centre at cost, £567,287. Depreciation is not charged on these assets as the trustees believe they have a remaining useful life of over 50 years, that their value to the parish is in excess of the figure in the Balance Sheet, and that both the depreciation charge and the accumulated depreciation would be immaterial to the financial statements.

Fixtures and fittings are shown at cost and are being depreciated over their useful life on a straight line basis of 10 years.

#### 2 Investments

No investments are currently held.

