

WALLINGEORD CHRISTIAN ASSEMBLY

(Registered Charity No. 1016938)

REPORT OF INDEPENDENT EXAMINER TO THE TRUSTEES

I report on the accounts of the Trust for the year ended 31st December 2024, which are set out on pages 1 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the 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 only an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My 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

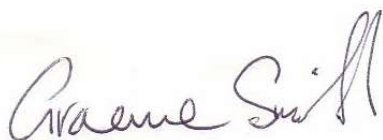
In connection with my examination, no matter has come to my attention:

(1) which gives me 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 comply with the accounting requirements of the 2011 Act

have not been met; or

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



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GRAEME R. SMITH ACMA

Atwell Close, Wallingford, Oxon, OX100LH.

8th October 2025

Date

WALLINGFORD CHRISTIAN ASSEMBLY

(Registered Charity No. 1016938)

REPORT OF INCOME & EXPENDITURE FOR THE YEAR - 2024

Income

Annual income from collections (including gift aid and corresponding tax refund) increased by 9% to £38,711. The gift aid element, increased by 6% to £24,525. The average weekly collection increased by 9% to £627. There was no legacy income in 2024.

Expenditure

Total expenditure decreased by £9,770 (17%) to £46,210 in the year, due to some exceptional expenses in 2023 not being repeated.

The largest outgoing for the Assembly is usually for the purpose of evangelistic outreach to adults and young people. Highlights are detailed below:

- The amount given to individuals/ other groups involved in evangelical work in the UK and overseas increased by 11% (£1,436) to £14,104.
- The amount spent on leaflets and evangelism increased, significantly, by £1,998 to £3,306 (prior year £1,308). This includes £2,643 spent on advertising in local magazines.
- In 2023 £20,497 was spent on repairs, and this dropped by 71% to £5,899. The major repairs in 2024 were to install new water heating system and replace dilapidated windows.
- As forecast last year, electricity costs increased by £1,126 (37%) to £4,167, as we came out of a much lower fixed tariff.
- Cleaning costs included specialist cleaning of the carpets in 2024.

The deficit in 2024 was £6,410 (2023 = £19,915) which is almost entirely attributable the fixed asset depreciation charge.

There were no new Fixed Assets purchased in 2024.

Bank Balance

The cash bank balance increased by £251 to £29,471.

WALLINGFORD CHRISTIAN ASSEMBLY
REGISTERED CHARITY NO. 1016938
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

PREVIOUS YEAR (£)		CURRENT YEAR (£)
	<u>INCOME</u>	
6,586.15	Collections	8,054.90
23,230.00	Gift Aid	24,525.00
5,807.50	Tax Recoverable Thereon	6,131.25
0.00	Other Gifts Received	0.00
440.69	Interest Received	720.28
1.36	Other Income	369.36
<u>36,065.70</u>		<u>39,800.79</u>
	<u>Expenditure:</u>	
1,068.00	Hall Cleaning	2,017.00
0.00	Fixtures & Fittings	0.00
910.84	Catering	1,163.89
20,496.77	Repairs & Maintenance	5,899.05
8,527.00	Gifts To Fulltime Workers	12,011.41
0.00	Gift Expenses	0.00
4,141.02	Other Gifts	2,092.46
1,446.45	Insurance	1,594.32
0.00	Interest Payable	0.00
1,476.33	Household Expenses	888.52
1,570.00	Speakers' Travelling Expenses	1,445.00
145.60	Leaflets & Evangelism	200.50
817.94	Website	1,034.02
1,162.60	Advertising	3,105.80
3,041.66	Electricity	4,167.21
195.86	Water	252.48
1,441.99	Miscellaneous	617.85
	Young Peoples' Work:	
1,131.46	Yp Work - General	1,403.11
1,512.02	Minibus	1,485.95
238.65	Toddlers	175.35
<u>6,656.43</u>	Depreciation Note 4	<u>6,656.43</u>
<u>55,980.62</u>		<u>46,210.35</u>
<u>(19,914.92)</u>	Surplus / (Deficit) For The Year	<u>(6,409.56)</u>

WALLINGFORD CHRISTIAN ASSEMBLY
REGISTERED CHARITY NO. 1016938
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

PREVIOUS YEAR (£)		CURRENT YEAR (£)
157,786.58	Fixed Assets - Note 4	151,130.16
	Current Assets:	
1,137.50	Debtors - Note 1	1,133.75
28,820.66	Cash At Bank	29,071.28
400.00	Cash In Hand	400.00
<u>30,358.16</u>		<u>30,605.03</u>
0.00	Deduct - Current Liabilities - Note 2	0.00
<u>30,358.16</u>	Net Current Assets	<u>30,605.03</u>
<u>188,144.74</u>	Total Assets Less Current Liabilities	<u>181,735.19</u>
	Long Term Liabilities Note 3	
<u>188,144.74</u>	Net Assets	<u>181,735.19</u>
	Representing:	
208,059.66	Balance Brought Forward From Last Year	188,144.74
<u>(19,914.92)</u>	Surplus / (Deficit) For The Year	<u>(6,409.56)</u>
<u>188,144.74</u>		<u>181,735.19</u>

WE DECLARE THAT THE ABOVE BALANCE SHEET AND ATTACHED INCOME & EXPENDITURE ACCOUNT ARE CORRECT, TO THE BEST OF OUR KNOWLEDGE AND BELIEF

TRUSTEE:



8th October 2025

WALLINGFORD CHRISTIAN ASSEMBLY
REGISTERED CHARITY NO. 1016938
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

	FREEHOLD LAND & BUILDINGS	FIXTURES & EQUIPMENT	MOTOR VEHICLES	TOTAL
	£	£	£	£
COST:				
At 31st December, 2023	269,591.32	43,490.97	10,194.00	323,276.29
Additions during the year	0.00			0.00
Disposals during the year				0.00
At 31st December, 2024	269,591.32	43,490.97	10,194.00	323,276.29
DEPRECIATION:				
At 31st December, 2023	128,321.53	26,974.17	10,194.00	165,489.71
Charge for the year	4,591.83	2,064.60		6,656.43
Disposals during the year				0.00
At 31st December, 2024	132,913.36	29,038.77	10,194.00	172,146.13
NET BOOK VALUE:				
At 31st December, 2023	141,269.79	16,516.80	0.00	157,786.58
At 31st December, 2024	136,677.96	14,452.20	0.00	151,130.16

Depreciation is charged on tangible assets to write them down to their estimated residual values over their estimated useful Lives. The methods and rates of depreciation are as follows:-

Freehold buildings - 2% straight line
 Fixtures & equipment - 10% straight line
 Motor Vehicles 25% straight line
 No depreciation is charged on freehold land (cost £40,000).

ACCOUNTING POLICIES

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities.