

Company registration number: 05111593

Charity registration number: 1105954

Blandford Evangelical Church

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Ward Goodman Audit Services Limited
4 Cedar Park, Cobham Road
Ferndown Industrial Estate, Wimborne
Dorset
BH21 7SF

Blandford Evangelical Church

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Blandford Evangelical Church

Reference and Administrative Details

Charity Registration Number	1105954
Company Registration Number	05111593
Registered Office	<p>The charity is incorporated in England and Wales.</p> <p>Sunnydale Albert Street Blandford Forum Dorset DT11 7HZ</p>
Independent Examiner	<p>Ward Goodman Audit Services Limited 4 Cedar Park, Cobham Road Ferndown Industrial Estate, Wimborne Dorset BH21 7SF</p>

Blandford Evangelical Church

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

1. The advancement of the Christian faith and the relief of poverty in the area of Blandford Forum, Dorset, by the formation of a true fellowship of born again men and women who desire above all else to live sanctified and Spirit-filled lives; and the establishment of a spiritual ministry based in Blandford Forum, which exalts the Lord Jesus Christ and seeks the salvation and edification of all.
2. Promote the study and teaching of the Christian faith, using and maintaining Church buildings to facilitate the ministry of the Church.

Objectives, strategies and activities

- The holding of weekly Sunday services open to all.
- The running of small home groups for the mutual encouragement of all.
- The running of a large number of different ministries which cater for a wide range of people, such as parents with babies and young children, single people, older people, children and young people.
- Upkeep and improvement of the church's buildings and facilities for the benefit of all users.
- Financial support for specific overseas mission work.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

- There are weekly services on Sundays, which offer an opportunity for attendees to engage in contemporary worship, hear Bible-based teaching and preaching, to be encouraged in dealing with everyday issues and discovering how to live a life of faith. The teaching each Sunday morning is recorded and made available on the church's YouTube channel.
- Communion is included in church services once a month and all who wish to are welcomed to participate.
- Around 4 times a year the Sunday morning service takes the form of 'Breakfast Church', a more informal service where breakfast is served at tables and there is opportunity for people to socialise. This is a great opportunity to bring along friends and neighbours. Families that attend Footprints toddler group are encouraged to join.
- Some church attendees do not have internet access and we use letters and telephone calls to keep them updated.
- Pastoral visits are made to people in need.

Blandford Evangelical Church

Trustees' Report (continued)

Achievements and performance (continued)

- The church employs a part-time Pastoral Support Worker who co-ordinates a Pastoral Support Team made up of volunteers. The team has completed safeguarding training, and the team members are regularly engaged in visits and support for church attendees and others in need.
- Home groups continue to meet regularly midweek to encourage one another, study and pray.
- Monday Fellowship is a group that meets on Monday afternoons for an informal service with hymn singing and a talk and is appreciated by 30 to 40 older members of the community each week.
- There are opportunities for the church to meet together to pray, including weekly on Sunday evenings and monthly on Wednesday evenings.
- Volunteer church members run children's and youth groups during Sunday morning services.
- There is a study and discipleship group for young people in the 14-18 age range which meets on a Friday evening and is run by volunteers.
- Footprints, our parent/carer, and toddler group offers two separate sessions on a Tuesday morning and afternoon. It continues to attract families and is a great community resource.
- The 'Open the Book' team of volunteers provides assemblies for all the primary schools in Blandford Forum and Blandford St Mary, sharing stories from the Bible. This is a partnership with other churches in the town.
- At Christmas we were able to have a number of in-person events, including 'Carols on the Green' an open-air service, which was attended by a good number of people from the community and was run jointly with the Parish Church.
- The Carol Service was advertised locally and well attended by visitors as well as regular attenders.
- The church works cooperatively with other local churches in supporting the local Food Bank, which also offers debt advice and signposting to other services. The Food Bank continues to be a vital resource for the local community.
- The church is designated as a Dementia Friendly Church.
- The Church aims to create a welcoming environment and ensure that the value of its building assets and its equity will be maximized in the event of the purchase of alternative premises in the future. To this end, a maintenance programme is underway, with a focus on exterior repairs and decoration. During this year all the external woodwork was painted, and an external wall was rebuilt. A new fire alarm system was fitted.
- High quality display screens were purchased and fitted this year to replace the old projector and screen.
- This year, the church continued to support a number of mission projects, including:
 - A Wycliffe Bible Translators' project in Uganda, supporting Bible translation and literacy work, pastor training initiatives and development work, particularly skills-based training;
 - Music for Life, a charity operating mainly in East Africa, providing education and health care to children in East African countries;
 - The Bethesda Project in Tamil Nadu, India, a charity which provides a school, and a children's hostel;
 - and Dorset Youth for Christ, which connects young people with faith through youth work, events, support and work in schools.

Use of volunteers

The church would not be able to provide the range and number of groups and activities that it offers without the work of a dedicated team of volunteers.

Volunteers are drawn from those who attend the Church and are subject to the appropriate checks when working with the vulnerable elderly or children and young people.

Each activity or ministry has its own leader and supporting team, with a line management structure for accountability, overseen by the Trustees.

Blandford Evangelical Church

Trustees' Report (continued)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr A J Saunders (appointed 18 June 2024)
	Mr P Clark
	Mr B G MacCallum (appointed 12 November 2024)
	Ms C C Gill (appointed 18 June 2024)
	Mrs R Disbrow
	Mr P M Watson
	Mr P J Duffin
	Mr S J Tamplin (appointed 12 November 2024)
	Mr A P Frowd (appointed 12 November 2024)
	Mr J F Dodge
	Ms P M Reynolds (appointed 12 November 2024)
	Mr S P Hester (resigned 18 June 2024)
	Mr D Carmichael (resigned 30 June 2024)
	Mrs E Carmichael (resigned 30 June 2024)

Financial review

The financial statements show a net surplus for the year of £1,365 (2024: deficit £6,686). The principal source of income is voluntary income accounting for approximately 93% of the Church's income. The Trustees are continuing their strategy of deploying all net incoming resources to the charitable aims of the Church.

This figure also includes the Gift Aid which, as a registered charity, the Church is able to claim on a large percentage of this voluntary income.

The largest expenditure is on employees' remuneration £44,897 (2024: £78,424), which accounts for 35% of total expenditure.

In the year grants totalling £31,020 (2024: £27,270) were made to individuals and institutions in accordance with the aims of the Church.

Other expenditure included the ongoing costs of administration, utilities, and routine maintenance on the Church building, office and flat.

Policy on reserves

In accordance with Charity Commission guidelines, the Trustees aim to maintain a cash reserve of no less than 3 months' expenditure, which we have been able to achieve throughout the year. This is to ensure essential costs, including staff salaries, can be paid in the event of unforeseen changes to the Church's income. The charity defines free reserves as general unrestricted funds less unrestricted tangible fixed assets. At the year ended 31 March 2025 free reserves totalled £14,734 (2024: £22,408).

Blandford Evangelical Church

Trustees' Report (continued)

Principal funding sources

The Church is funded almost entirely from voluntary giving - donations from Church members and others who attend services.

Structure, governance and management

Nature of governing document

The governing document of the company is its Memorandum, and is constituted, governed and organised in accordance with its Articles of Association. These documents were amended by Special Resolution at the Annual General Meeting on 12th November 2024.

Recruitment and appointment of trustees

Trustees are nominated by existing trustees and elected by members.

Induction and training of trustees

New Trustees are given basic training for executing their duties and responsibilities within the charitable company. Care is taken to ensure that each Trustee receives a full briefing on the aims and objectives of the Church (Company) and is personally committed to them.

Organisational structure

The Trustees have the responsibility to ensure that the Church is working in accordance with and effectively in pursuit of its stated aims and objects. They ensure all relevant policies are in place and full compliance of the Church with these policies and current legislation (e.g. Health and Safety, Safeguarding, Equal Opportunities, Fire and Insurance etc). Risks of operating, in relation to these policies, are reviewed annually towards the end of the financial year and whenever necessary, amendments are instigated.

The Trustees ensure that accounts are kept, examined and submitted to Companies House and the Charities Commission in accordance with the requirements of each. The examined annual accounts are also presented to the Church membership at the Annual General Meeting in the autumn (normally November).

The practical outworking of the aims and objects of the Church is delegated by the Church Trustees to the members of that body who are also Church Leaders. The Church Leaders are appointed by the membership of the Church. Each one of the Church Leaders has responsibility for overseeing specific aspects of the Church's ministry.

The church's two pastors, a married couple, resigned in mid-March 2024 and left the church in June. The charity trustees appointed two new Trustees in June, to strengthen the team, and they were duly elected at the AGM in November. In addition, four respected and long-standing members of the church alongside the Chair of Trustees, were asked to serve as temporary leaders from the beginning of May 2024. All five of these agreed to stand for election at the AGM in November. The charity trustees are confident that the work of the church can continue until a new pastor is recruited.

Relationships with related parties

The Church is an independent church with no denominational affiliations.

Blandford Evangelical Church

Trustees' Report (continued)

Statement of trustees' responsibilities

The trustees (who are also the directors of Blandford Evangelical Church for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 21/10/25 and signed on its behalf by:

.....
Mr J F Dodge
Trustee

Blandford Evangelical Church

Independent Examiner's Report to the trustees of Blandford Evangelical Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('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. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Blandford Evangelical Church as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
T M Mackey BSc ACA

Ward Goodman Audit Services Ltd
4 Cedar Park, Cobham Road
Ferndown Industrial Estate, Wimborne
Dorset
BH21 7SF

Date:.....28/10/2025

Blandford Evangelical Church

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	102,886	18,961	121,847	130,021
Charitable activities	4	8,197	-	8,197	8,074
Investment income	5	1,247	-	1,247	1,415
Total income		<u>112,330</u>	<u>18,961</u>	<u>131,291</u>	<u>139,510</u>
Expenditure on:					
Charitable activities	6	<u>(110,226)</u>	<u>(19,701)</u>	<u>(129,927)</u>	<u>(146,197)</u>
Total expenditure		<u>(110,226)</u>	<u>(19,701)</u>	<u>(129,927)</u>	<u>(146,197)</u>
Net income/(expenditure)		2,104	(740)	1,364	(6,687)
Transfers between funds		<u>127</u>	<u>(127)</u>	<u>-</u>	<u>-</u>
Net movement in funds		2,231	(867)	1,364	(6,687)
Reconciliation of funds					
Total funds brought forward		<u>75,837</u>	<u>722,749</u>	<u>798,586</u>	<u>805,272</u>
Total funds carried forward	17	<u><u>78,068</u></u>	<u><u>721,882</u></u>	<u><u>799,950</u></u>	<u><u>798,585</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

The notes on pages 10 to 24 form an integral part of these financial statements.

Blandford Evangelical Church

(Registration number: 05111593)
Balance Sheet as at 31 March 2025

	Note	Unrestricted	Restricted	2025 £	2024 £
Fixed assets					
Tangible assets	13	19,811	702,437	722,248	712,832
Current assets					
Debtors	14	9,701	846	10,547	11,637
Cash at bank and in hand	15	52,876	18,599	71,475	82,160
		62,577	19,445	82,022	93,797
Creditors: Amounts falling due within one year	16	(4,320)	-	(4,320)	(8,044)
Net current assets		58,257	19,445	77,702	85,753
Net assets		78,068	721,882	799,950	798,585
Funds of the charity:					
Restricted income funds					
Restricted funds				721,882	722,749
Unrestricted income funds					
Unrestricted funds				78,068	75,836
Total funds	17			799,950	798,585


For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

These financial statements have been prepared in accordance with the provisions relating to companies subject to the small companies regime.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 23/10/25 and signed on their behalf by:


Mr D. Dodge
Trustee

The notes on pages 10 to 24 form an integral part of these financial statements.

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Sunnydale
Albert Street
Blandford Forum
Dorset
DT11 7HZ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Blandford Evangelical Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Accounting policies (continued)

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold property - 4% on cost

Plant and machinery - 20% on reducing balance

Fixtures and fittings - 20% on reducing balance

Computer equipment - Straight line over 3 years

Debtors

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Accounting policies (continued)

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 Income from donations and legacies

	Total 2025 £	Total 2024 £
Donations and legacies;		
Committed giving	92,594	99,172
Gift aid reclaimed	18,624	20,294
Grants, including capital grants;		
Legacies and bequests	10,629	10,555
	<u>121,847</u>	<u>130,021</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Income from charitable activities

	Total 2025 £	Total 2024 £
Sales of purchased goods	269	337
Rental income	5,500	6,000
Other income	338	-
Door admissions	2,090	1,737
	<u>8,197</u>	<u>8,074</u>

5 Investment income

	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,247</u>	<u>1,415</u>

6 Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Direct costs		44,037	33,311
Depreciation, amortisation and other similar costs		6,902	4,165
Grant funding of activities	8	31,020	27,270
Staff costs		44,897	78,424
Allocated support costs	7	239	267
Governance costs	7	2,832	2,760
		<u>129,927</u>	<u>146,197</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs £	Finance costs £	Total 2025 £	Total 2024 £
Ministry, mission, support and outreach	<u>2,832</u>	<u>239</u>	<u>3,071</u>	<u>3,027</u>

Governance costs

	Total 2025 £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	<u>2,832</u>	<u>2,760</u>
	<u>2,832</u>	<u>2,760</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Grant-making

Included within the expenditure analysed in note 6 above, are the following grants paid out to institutions and individuals.

Analysis of grants

	Grants to institutions		Grants to individuals	
	2025	2024	2025	2024
	£	£	£	£
Analysis				
Ministry, mission, support and outreach	19,150	16,363	11,870	10,907
			Total	Total
			2025	2024
			£	£
Grants paid to institutions:				
Dorset Youth for Christ			5,154	7,028
Wycliffe Bible Translators			4,250	5,050
Faithworks Wessex			600	600
Church Mission Society			-	920
Music for Life			4,302	2,765
Hope of Bethesda			4,624	-
Testwood Baptist Church			200	-
Weldmar Hospice			20	-
			<u>19,150</u>	<u>16,363</u>
			Total	Total
			2025	2024
			£	£
Grants paid to individuals			11,870	10,907

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the charity's own use	690	-
Depreciation of fixed assets	<u>6,212</u>	<u>4,165</u>

10 Trustees remuneration and expenses

	2025 £	2024 £
Trustees' salaries	21,738	61,715
Trustees' social security	-	383
Trustees' pension contributions	<u>1,087</u>	<u>4,256</u>
	<u>22,825</u>	<u>66,354</u>

Remuneration and pension benefits have been paid to and on behalf of the trustees E Carmichael and D Carmichael in their capacity as Pastors, and J Whale in their capacity as Pastoral Support in the year ended 31 March 2024, only. This is in accordance with the Memorandum and Articles of Association.

Trustees' expenses

During the year ended 31 March 2025, no trustees received payment for expenses, other than for direct reimbursement of charitable expenditure, nor in the year ended 31 March 2024.

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	43,291	73,737
Social security costs	-	431
Pension costs	1,606	4,256
	<u>44,897</u>	<u>78,424</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	<u>5</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

12 Comparatives for the statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	116,645	13,376	130,021
Charitable activities	4	8,074	-	8,074
Investment income	5	1,415	-	1,415
Total income		<u>126,134</u>	<u>13,376</u>	<u>139,510</u>
Expenditure on:				
Charitable activities	6	<u>(131,688)</u>	<u>(14,509)</u>	<u>(146,197)</u>
Total expenditure		<u>(131,688)</u>	<u>(14,509)</u>	<u>(146,197)</u>
Net expenditure		(5,554)	(1,133)	(6,687)
Transfers between funds		<u>(127)</u>	<u>127</u>	<u>-</u>
Net movement in funds		(5,681)	(1,006)	(6,687)
Reconciliation of funds				
Total funds brought forward		<u>81,517</u>	<u>723,755</u>	<u>805,272</u>
Total funds carried forward	17	<u>75,836</u>	<u>722,749</u>	<u>798,585</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Computer equipment £	Plant and machinery £	Total £
Cost					
At 1 April 2024	724,128	4,096	1,878	36,712	766,814
Additions	-	-	-	16,318	16,318
Disposals	-	(685)	-	(4,755)	(5,440)
At 31 March 2025	<u>724,128</u>	<u>3,411</u>	<u>1,878</u>	<u>48,275</u>	<u>777,692</u>
Depreciation					
At 1 April 2024	21,691	3,464	1,827	27,000	53,982
Charge for the year	965	90	51	5,106	6,212
Eliminated on disposals	-	(500)	-	(4,250)	(4,750)
At 31 March 2025	<u>22,656</u>	<u>3,054</u>	<u>1,878</u>	<u>27,856</u>	<u>55,444</u>
Net book value					
At 31 March 2025	<u>701,472</u>	<u>357</u>	<u>-</u>	<u>20,419</u>	<u>722,248</u>
At 31 March 2024	<u>702,437</u>	<u>632</u>	<u>51</u>	<u>9,712</u>	<u>712,832</u>

14 Debtors

	2025 £	2024 £
Prepayments	2,189	1,883
Other debtors	<u>8,358</u>	<u>9,754</u>
	<u>10,547</u>	<u>11,637</u>

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	982	1,309
Cash at bank	<u>70,493</u>	<u>80,851</u>
	<u>71,475</u>	<u>82,160</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	386	1,102
Other taxation and social security	383	4,140
Other creditors	42	42
Accruals	<u>3,509</u>	<u>2,760</u>
	<u>4,320</u>	<u>8,044</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Fund	32,803	109,934	(92,310)	(15,883)	34,544
<i>Designated</i>					
Monday fellowship	1,506	1,206	(1,093)	(150)	1,469
Footprints toddlers group	1,528	1,190	(813)	-	1,905
Building survey	40,000	-	(16,010)	16,010	40,000
New oven (designated)	-	-	-	150	150
	<u>43,034</u>	<u>2,396</u>	<u>(17,916)</u>	<u>16,010</u>	<u>43,524</u>
Total unrestricted funds	<u>75,837</u>	<u>112,330</u>	<u>(110,226)</u>	<u>127</u>	<u>78,068</u>
Restricted funds					
Building fund	721,255	232	(965)	-	720,522
Bagwere	-	1,330	(1,330)	-	-
Simon and Sarah Deveraj	1,004	8,365	(8,315)	-	1,054
Dorset Youth for Christ	-	1,748	(1,554)	-	194
New oven	490	1,413	(1,791)	-	112
DYFC - Christmas 2023	-	127	-	(127)	-
Bethesda Solar - Christmas 2024	-	4,624	(4,624)	-	-
Ubuntu	-	1,122	(1,122)	-	-
	<u>722,749</u>	<u>18,961</u>	<u>(19,701)</u>	<u>(127)</u>	<u>721,882</u>
Total funds	<u>798,586</u>	<u>131,291</u>	<u>(129,927)</u>	<u>-</u>	<u>799,950</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Funds (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General Fund	68,200	122,917	(128,188)	(30,127)	32,802
<i>Designated</i>					
Monday fellowship	1,248	1,880	(1,622)	-	1,506
Footprints toddlers group	2,069	1,337	(1,878)	-	1,528
Building survey	10,000	-	-	30,000	40,000
	<u>13,317</u>	<u>3,217</u>	<u>(3,500)</u>	<u>30,000</u>	<u>43,034</u>
Total unrestricted funds	<u>81,517</u>	<u>126,134</u>	<u>(131,688)</u>	<u>(127)</u>	<u>75,836</u>
Restricted funds					
Building fund	722,220	-	(965)	-	721,255
Bagwere	300	2,130	(2,430)	-	-
Simon and Sarah Deveraj	1,024	7,407	(7,427)	-	1,004
Phil and Sylvie Good	60	-	(60)	-	-
Dorset Youth for Christ	151	1,781	(1,932)	-	-
New oven	-	490	-	-	490
DYFC - Christmas 2023	-	1,568	(1,695)	127	-
	<u>723,755</u>	<u>13,376</u>	<u>(14,509)</u>	<u>127</u>	<u>722,749</u>
Total funds	<u>805,272</u>	<u>139,510</u>	<u>(146,197)</u>	<u>-</u>	<u>798,585</u>

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds

Monday fellowship - this fund is aimed for those approaching and enjoying retirement who want to meet on a Monday for a time of worship and fellowship.

Footprints toddlers group - this fund aims to bring together in the Christian faith babies, toddlers and their carers.

Building Survey - this fund has been set aside by the trustees to undertake a building survey on the church and the adjoining building and to complete any repairs or maintenance required as a result of the survey.

New oven (designated) - this fund has been set aside by the trustees to support the upkeep and maintenance of the new oven.

Restricted funds

Building Fund - this has been set aside with the aim of raising funds to move to a more suitable premises.

Simon & Sarah Deveraj -this fund is for gifts to support Simon and Sarah, who work at the Bethesda project in India.

Dorset Youth for Christ - this fund is to support the work of "Dorset Youth for Christ" in Blandford and the surrounding area.

DYFC Christmas 2023 - funds were restricted for use for the Christmas appeal for Dorset Youth for Christ. This fund is now closed but some Gift Aid from HMRC arrived within the year relating to the prior year.

Bagwere - for Bible translation into the Lugwere language used by the Bagwere people in Uganda.

Phil & Sylvie Good - to fund the work of Phil & Sylvie Good with the Church Mission Society in Lebanon.

Ubuntu - to fund a Choir visiting from Uganda, in March 2025, for a fund-raising concert.

Bethesda Solar - Christmas 2024 - to fund solar panels and water storage.

New oven - funds restricted for the purpose of purchasing a new oven for the church kitchen.

Transfers between funds

A transfer has taken place between the DYFC - Christmas 2023 fund and the General fund, to reverse a prior year transfer in to the DYF - Christmas 2023 fund for the same amount. This was to cover a short fall at the time due to the full gift aid income not being received within the prior year.

A transfer has taken place between the Monday fellowship and the New oven (designated) fund to cover ongoing maintenance and upkeep of the oven.

During the year, expenditure of £25,093 was incurred from the Building Survey Fund in respect of significant building repairs and maintenance. Of this amount, £9,083 has been capitalised and recognised within fixed asset additions in the financial statements. A corresponding transfer from the Building Survey Fund to the General Fund has been made to reflect the cost of the capitalised asset. In addition, the Trustees have approved a transfer from the General Fund to the Building Survey Fund to designate £40,000 carried forward for building survey expenditure anticipated in the forthcoming financial years. Overall this has resulted in £16,010 of revenue expenditure in the building survey fund, recognised within the statement of financial activities, and a net transfer from the general fund of £16,010.

Blandford Evangelical Church

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

18 Related party transactions

During the year ended 31 March 2025, 10 trustees (2024 - 6) contributed amounts totalling £19,437 in donated funds without conditions (2024 - £15,550).

Blandford Evangelical Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	121,847	130,021
Charitable activities (analysed below)	8,197	8,074
Investment income (analysed below)	1,247	1,415
	<hr/>	<hr/>
Total income	131,291	139,510
	<hr/>	<hr/>
Expenditure on:		
Charitable activities (analysed below)	(129,927)	(146,197)
	<hr/>	<hr/>
Total expenditure	(129,927)	(146,197)
	<hr/>	<hr/>
Net income/(expenditure)	1,364	(6,687)
	<hr/>	<hr/>
Net movement in funds	1,364	(6,687)
	<hr/>	<hr/>
Reconciliation of funds		
Total funds brought forward	798,586	805,272
	<hr/>	<hr/>
Total funds carried forward	799,950	798,585
	<hr/>	<hr/>

Blandford Evangelical Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Gift aid reclaimed	18,624	20,294
Committed giving	92,594	99,172
Appeals and donations	10,629	10,555
	<u>121,847</u>	<u>130,021</u>
<i>Charitable activities</i>		
Sales of purchased goods	269	337
Rental income	5,500	6,000
Other income	338	-
Door admissions	2,090	1,737
	<u>8,197</u>	<u>8,074</u>
<i>Investment income</i>		
Interest on cash deposits	1,247	1,415
	<u>1,247</u>	<u>1,415</u>
<i>Charitable activities</i>		
Wages and salaries	(43,291)	(73,737)
Social security costs	-	(431)
Pension costs	(1,606)	(4,256)
Grants to individuals	(11,870)	(10,907)
Grants to institutions	(19,150)	(16,363)
Accountancy fees	(2,832)	(2,760)
Purchases	(3,590)	(2,429)
Staff training	-	(50)
Sundry expenses	(2,174)	(2,151)
Rates	(467)	(919)
Light, heat and power	(6,599)	(6,133)
Insurance	(2,616)	(2,394)
Cost of outreach activities	(3,413)	(3,019)
IT consumables	(753)	(554)
Group and club activities	(788)	(378)
Junction	(220)	-
Travelling	(6)	(8)
Telephone and fax	(953)	(1,088)
Printing, postage and stationery	(1,079)	(1,168)
Trade subscriptions	(2,231)	(1,681)

This page does not form part of the statutory financial statements.

Blandford Evangelical Church

Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
Consulting	(130)	(7,955)
Repairs and maintenance	(19,018)	(3,384)
Depreciation of freehold property	(965)	(965)
Depreciation of fixtures and fittings	(90)	(159)
Depreciation of office equipment	(51)	(611)
Depreciation of plant and machinery	(5,106)	(2,430)
Profit/loss on disposal of tangible fixed assets	(690)	-
Bank charges	(239)	(267)
	<u>(129,927)</u>	<u>(146,197)</u>

