

**Yesterday, Today and Forever Church**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 October 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts & book sales	25,984	21,551
Gift aid	5,788	8,014
	<u>31,772</u>	<u>29,565</u>
<b>Investment income</b>		
Deposit account interest	2,425	2,744
	<u>34,197</u>	<u>32,309</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Grants & donations	-	5,000
Fundraising & publicity	6,099	5,578
Management & administration	12,412	11,719
Property improvements	1,325	462
	<u>19,836</u>	<u>22,759</u>
<b>Other</b>		
Freehold property	-	3,838
Plant and machinery	5,207	1,333
	<u>5,207</u>	<u>5,171</u>
<b>Total resources expended</b>	<u>25,043</u>	<u>27,930</u>
<b>Net income</b>	<u><u>9,154</u></u>	<u><u>4,379</u></u>

This page does not form part of the statutory financial statements

**Yesterday, Today and Forever Church**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 October 2025**

---

**10. RELATED PARTY DISCLOSURES**

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

**Yesterday, Today and Forever Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	32,309	(27,930)	4,379
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>32,309</u>	<u>(27,930)</u>	<u>4,379</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.23 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	159,875	13,533	173,408
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>159,875</u>	<u>13,533</u>	<u>173,408</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,506	(52,973)	13,533
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>66,506</u>	<u>(52,973)</u>	<u>13,533</u>

**Yesterday, Today and Forever Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	-	(1)
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.11.24 £	Net movement in funds £	At 31.10.25 £
<b>Unrestricted funds</b>			
General fund	164,254	9,154	173,408
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>164,254</u>	<u>9,154</u>	<u>173,408</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	34,197	(25,043)	9,154
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>34,197</u>	<u>(25,043)</u>	<u>9,154</u>

**Comparatives for movement in funds**

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	159,875	4,379	164,254
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>159,875</u>	<u>4,379</u>	<u>164,254</u>

**Yesterday, Today and Forever Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
	<u>          </u>
<b>NET INCOME</b>	4,379
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	159,875
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>164,254</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 November 2024	95,939	17,864	113,803
Additions	<u>          </u>	<u>1,275</u>	<u>1,275</u>
At 31 October 2025	<u>95,939</u>	<u>19,139</u>	<u>115,078</u>
 <b>DEPRECIATION</b>			
At 1 November 2024	46,051	13,863	59,914
Charge for year	<u>3,887</u>	<u>1,319</u>	<u>5,206</u>
At 31 October 2025	<u>49,938</u>	<u>15,182</u>	<u>65,120</u>
 <b>NET BOOK VALUE</b>			
At 31 October 2025	<u><u>46,001</u></u>	<u><u>3,957</u></u>	<u><u>49,958</u></u>
At 31 October 2024	<u><u>49,888</u></u>	<u><u>4,001</u></u>	<u><u>53,889</u></u>

**Yesterday, Today and Forever Church**

**Notes to the Financial Statements - continued  
for the Year Ended 31 October 2025**

**2. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	<u>2,425</u>	<u>2,744</u>

**3. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>5,206</u>	<u>5,171</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

The Trustees who were directors as defined by the Companies Act 2006 received no remuneration during the year to 31st October 2020 or in the previous year to 31st October 2019.

**Trustees' expenses**

The trustees expenses incurred in the line of their duties have been reimbursed by the charity.

**5. STAFF COSTS**

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

	2025	2024
	-	2
Administration	<u>-</u>	<u>2</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29,565
Investment income	<u>2,744</u>
<b>Total</b>	<u>32,309</u>
<b>EXPENDITURE ON</b>	
Raising funds	22,759
Other	<u>5,171</u>
<b>Total</b>	<u>27,930</u>

## **Yesterday, Today and Forever Church**

### **Notes to the Financial Statements for the Year Ended 31 October 2025**

---

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **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.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property depreciated at 4% straight line.

Freehold land is not depreciated.

Plant & equipment depreciated at 25% reducing balance.

##### **Taxation**

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Yesterday, Today and Forever Church**

**Balance Sheet - continued  
31 October 2025**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 February 2026 and were signed on its behalf by:



D W Measures (Chairman) - Trustee

The notes form part of these financial statements



**Yesterday, Today and Forever Church**

**Balance Sheet  
31 October 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	49,958	53,889
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		123,450	110,364
<b>CREDITORS</b>			
Amounts falling due within one year	8	-	1
<b>NET CURRENT ASSETS</b>		<u>123,450</u>	<u>110,365</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		173,408	164,254
<b>NET ASSETS</b>		<u>173,408</u>	<u>164,254</u>
<b>FUNDS</b>	9		
Unrestricted funds		173,408	164,254
<b>TOTAL FUNDS</b>		<u>173,408</u>	<u>164,254</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Yesterday, Today and Forever Church**

**Statement of Financial Activities  
for the Year Ended 31 October 2025**

		2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		31,772	29,565
Investment income	2	2,425	2,744
<b>Total</b>		<u>34,197</u>	<u>32,309</u>
 <b>EXPENDITURE ON</b>			
Raising funds		19,836	22,759
Other		5,207	5,171
<b>Total</b>		<u>25,043</u>	<u>27,930</u>
 <b>NET INCOME</b>		9,154	4,379
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		164,254	159,875
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>173,408</u></u>	<u><u>164,254</u></u>

The notes form part of these financial statements

**Independent Examiner's Report to the Trustees of  
Yesterday, Today and Forever Church**

---

**Independent examiner's report to the trustees of Yesterday, Today and Forever Church ('the Company')**

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



Elverstone Large Ltd

Elverstone Large Ltd  
Chartered Certified Accountants  
Temple Chambers  
16a Belvoir Road  
Coalville  
Leics  
LE67 3QE

Date: .....

23-02-2026

**Yesterday, Today and Forever Church**

**Report of the Trustees  
for the Year Ended 31 October 2025**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Elverstone Large Ltd  
Elverstone Large Ltd  
Chartered Certified Accountants  
Temple Chambers  
16a Belvoir Road  
Coalville  
Leics  
LE67 3QE

Approved by order of the board of trustees on 20 February 2026 and signed on its behalf by:



D W Measures (Chairman) - Trustee

## **Yesterday, Today and Forever Church**

### **Report of the Trustees for the Year Ended 31 October 2025**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives, aims & income generation.**

The principal objectives of the company to advance the Christian faith in Leicestershire, the UK & worldwide. The company also engages in charitable work to relieve persons suffering hardship and/or are aged or sick. In order to achieve these objectives the charity provides the following;

1. Donations to other charities & support organisations.
2. Emotional relief through prayer & religious services.
3. Other social gatherings of a religious nature.

The charity generated income through congregation donations and a small amount through the sale of books.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

05263337 (England and Wales)

##### **Registered Charity number**

1106854

##### **Registered office**

Gutteridge Street  
Coalville  
Leics  
LE67 3BG

##### **Trustees**

D W Measures (Chairman)  
J Reid (resigned 30.11.2025)  
A Tolley  
J Tolley (resigned 2.2.2025)  
E Woodward  
J Srytr (appointed 11.2.2025)

##### **Company Secretary**

D W Measures (Chairman)

**Yesterday, Today and Forever Church**

**Contents of the Financial Statements  
for the Year Ended 31 October 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5 to 6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

---

**REGISTERED COMPANY NUMBER: 05263337 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1106854**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 October 2025**  
**for**  
**Yesterday, Today and Forever Church**

Elverstone Large Ltd  
Chartered Certified Accountants  
Temple Chambers  
16a Belvoir Road  
Coalville  
Leics  
LE67 3QE