

Avenue Community Church,  
Leicester

# Report and Accounts

year ended 31 August 2025

**AVENUE COMMUNITY CHURCH, LEICESTER**

**FOR THE YEAR ENDED 31 AUGUST 2025**

**CHARITABLE COMPANY INFORMATION**

<b>Directors/Trustees</b>	D J Blair	appointed 7 December 2025
	R J Brewster	
	P Cansdale	resigned 31 December 2024
	G S McKinnon	appointed 6 April 2025 and resigned 12 October 2025
	J D Murray	
	C J Shore	appointed 7 December 2025
	M L Warriner	resigned 21 December 2025
<b>Company Secretary</b>	K Rowe	
<b>Lead elder</b>	R J Brewster	
<b>Governing Document</b>	Memorandum and Articles of Association dated 2 August 2006	
<b>Company Registration Number</b>	5894161	
<b>Charity Registration Number</b>	1116079	
<b>Registered Office</b>	36 Meadvale Road Leicester LE2 3WJ	
<b>Independent Examiner</b>	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB	
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Ave West Malling, Kent, ME19 4JQ	

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**AVENUE COMMUNITY CHURCH, LEICESTER**  
**REPORT OF THE DIRECTORS AND TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees (who are also the company's directors for the purposes of company law) have pleasure in submitting the Report and Accounts for the year.

**Objects of the charitable company**

The Charitable Company's objects, as set out in its governing document, are:

- a) to advance the Christian faith in accordance with the charity's Statement of Beliefs.
- b) to fulfil such other purposes that are exclusively charitable and are connected with the work of the charity.
- c) to relieve persons who are in conditions of need or hardship, including those who are in distress due to sickness or age.

Avenue Community Church ("ACC") seeks to demonstrate the Christian faith in action by offering opportunities for the public to meet for worship and instruction in Christianity using the Bible as its basis of teaching, and to form friendship and support groups in Leicester, the UK and the world, and to relieve people in conditions of need or hardship.

**Government**

The policy and operating decisions of the Charitable Company rest with the trustees who meet regularly to monitor the activities of the Charitable Company. New trustees are recruited and appointed by a majority of existing trustees. The trustees have been made aware of the Charity Commission's 'Charity Governance Code' for smaller charities, and seek ways to apply its principles to the government of the Charitable Company.

**Review of activities for the public benefit**

The church is not a building, but a community of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, are also committed to love and care for each other and to be a blessing to the area in which they live. ACC, its trustees, elders and members are committed to this. Our vision is to serve the people of Leicester, and see them come into an experience of knowing Jesus as their Lord, Saviour and friend.

ACC has five core values that are central to our life and witness - we want to be God-centred; Bible based; a loving family; reaching out; with everyone involved. Normally ACC's main activities include Sunday gatherings, mid-week groups, teaching programs, children's and youth groups, and evangelistic meetings. All these groups are open to any member of the public.

ACC continues to partner with SIM International (UK) in supporting two families from our church who are now living and working in Ethiopia and Nigeria.

In addition to meeting on a Sunday morning at Avenue Primary School, ACC also meets in the evening during term time for Sundays @ Six, regular times of worship and discussion on various topics of interest.

During the year ACC was able to successfully organise and run an Easter Holiday Club for children in school years 1-6. We engaged with approximately 40 children in Bible stories, drama, crafts, games, quizzes and much fun together. In May we held our biannual Church Away Weekend at Cloverley Hall, Shropshire. A time for the whole church family to be enriched with teaching sessions, worship, a children's program and plenty of opportunity to relax, play games and get to know one another.

**AVENUE COMMUNITY CHURCH, LEICESTER**  
**REPORT OF THE DIRECTORS AND TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**Review of activities for the public benefit (continued)**

We support a number of our church individuals and families who have formed relationships and personal links with several local groups of national charities, including:

1. Open Hands seeks to meet the emergency practical needs of people in Leicester. They nurture dignity and hope grown through community care.
2. Safe Families UK, a charity that offer hope, belonging and support to children, families and care leavers; they do this primarily, but not exclusively, with and through local churches.
3. Friends International, a Christian charity seeking to grow friendship and faith with international students in the UK and Ireland. We support this work in our city of Leicester.

The Church is affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission, in particular, the specific guidance on charities for the advancement of religion.

**Safeguarding Statement**

We want everyone who comes into contact with us to feel safe, valued and cared for. We believe that each person is made in the image of God, and as a result has an inherent dignity and worth.

As a church we take safeguarding seriously and we work with local and national organisations to help us to do all we can to keep everyone safe. We will fulfil all our legal duties to protect both children and Adults at Risk of Abuse, but we aim to go above and beyond and to discharge our safeguarding duties in a way that is biblically faithful and pleasing to our loving heavenly Father, who calls us to do justice, love kindness and to walk humbly before him. We commit to speaking to you openly and honestly if we have any concerns that you need to know about. If you have any concerns or require any support of help, please do not hesitate to speak to someone that you trust within the church. For more information on our safeguarding policy and who to contact with any safeguarding concerns, see our church website.

**Future developments**

During the year the trustees employed the services of The Church Office CIO, which exists to support leadership and ministry work that happens behind the scenes. A number of helpful observations and recommendations arose from the consultation. The trustees intend to implement some of the recommendations to help improve the administrative structures of the church.

The trustees have been considering the cost and implications of converting the charity from a Charitable Company to a Charitable Incorporated Organisation in the next year or so. A designated fund has been created in these accounts for the purposes of funding this conversion.

The trustees have been considering the appointment and training of people into a new role of 'non-elder trustees'. Consultations concerning these considerations are at an advanced stage with the Fellowship of Independent Evangelical Churches (FIEC) and Edward Connor Solicitors.

**AVENUE COMMUNITY CHURCH, LEICESTER**  
**REPORT OF THE DIRECTORS AND TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**Financial review**

The financial statements on pages 7-15 summarise the incoming resources and application of resources during the year ended 31 August 2025. The result for the year was:

Unrestricted funds:

Net surplus for the year of £24,018 (2024: net surplus of £12,582)

Restricted funds:

Net deficit for the year of £15,661 (2024: net surplus of £14,865)

**Unrestricted reserves policy**

The trustees have established a policy whereby free reserves (which the trustees define as unrestricted general funds less fixed assets, less any debtor for loan repayments that do not fall due within the next 12 months) held by the charitable company should be no less than £20,000 (which equates to approximately two months unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary unexpectedly. At the year end, the charity's free reserves were approximately £75,000 and the charity is complying with its reserves policy. Having assessed the charity's reserves, and our expectations for income and expenditure, we are satisfied that the charity will be able to continue to operate for at least the next 12 months and these accounts have been prepared using the going concern assumption.

**Risk statement**

The trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

**Responsibilities of trustees under company law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**AVENUE COMMUNITY CHURCH, LEICESTER**

**REPORT OF THE DIRECTORS AND TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2025**

**Responsibilities of trustees under company law (continued)**

The trustees are responsible for keeping proper accounting records that 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.

**Approval**

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

R J Brewster - Trustee     *R J Brewster*

Dated: 23 April 2026

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
AVENUE COMMUNITY CHURCH, LEICESTER**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

**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.

*Nick Spear*

Nick Spear ACCA  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Dated: 27 April 2026

**AVENUE COMMUNITY CHURCH, LEICESTER**

**Statement of Financial Activities  
Including Income and Expenditure Account**

**FOR THE YEAR ENDED 31 AUGUST 2025**

		Unrestricted		Restricted	Total	Unrestricted		Restricted	Total
		General	Designated	Funds	Funds	General	Designated	Funds	Funds
		2025	2025	2025	2025	2024	2024	2024	2024
	Note	£	£	£	£	£	£	£	£
<b>INCOME FROM</b>									
Donations	2	144,637	-	8,964	153,601	128,365	-	62,075	190,440
Investment income		2,131	-	51	2,182	1,316	-	366	1,682
Other income		54	-	-	54	367	-	-	367
<i>Income from charitable activities</i>									
Church events		-	-	11,985	11,985	13	356	1,446	1,815
Total income		146,822	-	21,000	167,822	130,061	356	63,887	194,304
<b>EXPENDITURE ON</b>									
Charitable activities	3	121,855	-	37,610	159,465	124,757	429	41,671	166,857
Total expenditure		121,855	-	37,610	159,465	124,757	429	41,671	166,857
<b>Net income/(expenditure)</b>		24,967	-	(16,610)	8,357	5,304	(73)	22,216	27,447
Transfers between funds		(8,449)	7,500	949	-	7,420	(69)	(7,351)	-
<b>Net movement in funds</b>		16,518	7,500	(15,661)	8,357	12,724	(142)	14,865	27,447
<b>Reconciliation of funds</b>									
Total funds brought forward		58,608	-	16,472	75,080	45,884	142	1,607	47,633
<b>Total funds carried forward</b>		75,126	7,500	811	83,437	58,608	-	16,472	75,080

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 9 -15 form part of these accounts.



# **AVENUE COMMUNITY CHURCH, LEICESTER**

## **Balance Sheet as at 31 August 2025**

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
<b>FIXED ASSETS</b>					
Tangible assets	5	-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	6	2,074	300	2,374	4,847
Cash at bank	7	104,314	511	104,825	88,358
		106,388	811	107,199	93,205
<b>CURRENT LIABILITIES</b>					
Creditors falling due within one year	8	23,762	-	23,762	18,125
<b>Net Current Assets</b>		82,626	811	83,437	75,080
<b>NET ASSETS</b>		82,626	811	83,437	75,080

## **FUND BALANCES**

Unrestricted funds					
General Funds		75,126		75,126	58,608
Designated funds	9	7,500		7,500	-
		82,626		82,626	58,608
Restricted Funds	10	-	811	811	16,472
		82,626	811	83,437	75,080

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which 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 net income or expenditure 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the trustees and signed on their behalf by:

R J Brewster - Trustee     *R J Brewster*

Dated: 23 April 2026

Company number: 5894161

Charity number: 1116079

The notes on page 9 -15 form part of these accounts.

## AVENUE COMMUNITY CHURCH, LEICESTER

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

The charity relies on volunteers to carry out many of its activities, particularly in leading worship services and community activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

##### b) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

## AVENUE COMMUNITY CHURCH, LEICESTER

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

#### 1 Accounting Policies (continued)

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective equipment and fittings are depreciated on a straight-line basis over 3 to 7 years.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Exemption from preparing a cash flow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

#### 2 Donations

	Total 2025 £	Total 2024 £
Other donations (incl. Gift Aid recoverable)	153,225	146,860
Trust grants and donations	-	20,000
Church donations	-	15,177
Corporate donations	-	7,966
Donated royalty income	376	437
	<u>153,601</u>	<u>190,440</u>

# AVENUE COMMUNITY CHURCH, LEICESTER

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

### 3 Charitable activities

	Total 2025 £	Total 2024 £
<b>a Direct Charitable Costs</b>		
Salaries and pension costs	65,287	98,368
Taxable staff and ministry allowances	1,170	1,066
Total staff costs Note 4	66,457	99,434
Other staff and ministry expenses	9,232	12,061
Church ministries and activities	8,649	7,052
Restricted donations to min Note 10	95	2,243
Hall hire	13,607	11,323
Church events	18,403	3,152
Grants payable Note 3c	32,231	18,159
	<u>148,674</u>	<u>153,424</u>
<b>b Support &amp; Administration</b>		
General costs	7,224	8,257
Depreciation of equipment	-	587
Fee for independent examination	1,385	1,325
Other legal & professional costs	2,182	3,264
	<u>10,791</u>	<u>13,433</u>
<b>Combined charitable activity cost</b>	<u>159,465</u>	<u>166,857</u>

General costs includes fees totalling £532 (2024: £713) payable to Stewardship, the Independent Examiner, for payroll bureau services.

### c Grants payable

	Institutions £	Individuals £	2025 £	2024 £
Grants for UK and overseas mission:				
SIM International UK	7,500	-	7,500	5,750
UCCF	-	-	-	1,125
Friends International	750	-	750	1,250
Eyres Monsell Community Church	22,781	-	22,781	8,334
University Christian Unions	-	-	-	500
Grants to support the disadvantaged:				
Open Hands Trust (Leicester)	1,200	-	1,200	1,200
	<u>32,231</u>	<u>-</u>	<u>32,231</u>	<u>18,159</u>

The grant payable to Eyres Monsell Community Church includes £8,615, being the accumulated surplus on the Growing a Church for Eyres Monsell, a Restricted Fund, and the grant payable from General Funds of £14,166.

# **AVENUE COMMUNITY CHURCH, LEICESTER**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025**

### **4 Staff costs and trustee remuneration**

	2025 £	2024 £
Gross wages, salaries and taxable expenses	59,765	89,095
Employer's National Insurance costs	1,870	3,159
Pension costs	4,822	7,180
<b>Total staff costs</b>	<b><u>66,457</u></b>	<b><u>99,434</u></b>

The average monthly number of employees during the year was 2.3 (2024: 3.3), which equated to 1.7 (2024: 2.8) full time equivalent staff. Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries £	Employer pension contributions £	2025 Total £
R J Brewster	38,994	3,109	<u>42,103</u>

  

	Wages & salaries £	Employer pension contributions £	2024 Total £
R J Brewster	38,063	2,935	40,998
D R James (trustee until resignation on 31 December 2023)	32,774	2,727	<u>35,501</u>
			<u>76,499</u>

R J Brewster and D R James served as church leaders and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

### **5 Tangible Fixed Assets**

	Equipment & Fittings £	Total 2025 £	Total 2024 £
<b>Cost</b>			
Opening Balance	7,743	7,743	7,743
Additions	-	-	-
Disposals	(676)	(676)	-
<b>Closing Balance</b>	<b><u>7,067</u></b>	<b><u>7,067</u></b>	<b><u>7,743</u></b>
<b>Accumulated Depreciation</b>			
Opening Balance	7,743	7,743	7,156
Charge for the year	-	-	587
Disposals	(676)	(676)	-
<b>Closing Balance</b>	<b><u>7,067</u></b>	<b><u>7,067</u></b>	<b><u>7,743</u></b>
<b>Net book value</b>			
At 31 August	<u>-</u>	<u>-</u>	<u>-</u>

**AVENUE COMMUNITY CHURCH, LEICESTER**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**6 Debtors and Prepayments**

	2025 £	2024 £
Falling due within one year:		
Prepayments	545	2,896
HMRC - Gift Aid tax	1,829	1,707
Staff loan	-	244
	<u>2,374</u>	<u>4,847</u>

**7 Cash at Bank and in Hand**

	2025 £	2024 £
Bank operating accounts	83,153	67,261
Bank deposits	21,657	21,082
Petty cash	15	15
	<u>104,825</u>	<u>88,358</u>

**8 Creditors falling due within one year**

	2025 £	2024 £
Constructive grant obligations	20,417	15,084
Trade creditors	1,060	744
Accruals	2,285	2,297
	<u>23,762</u>	<u>18,125</u>

**9 Designated Funds**

During the year the movements on the charity's designated funds were as follows:

	Opening balance 2025 £	Income 2025 £	Expenditure 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Conversion to Charitable Incorporated Organisation	-	-	-	7,500	7,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>

In the previous year, the movements on the charity's designated funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Church events	142	356	(429)	(69)	-
	<u>142</u>	<u>356</u>	<u>(429)</u>	<u>(69)</u>	<u>-</u>

# **AVENUE COMMUNITY CHURCH, LEICESTER**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025**

### **10 Restricted Funds**

During the year the movements on the charity's restricted funds were as follows:

	Opening balance 2025 £	Income 2025 £	Expenditure 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Growing a Church for Eyres Monsell	16,049	5,887	(21,936)	-	-
Church events	423	15,113	(15,674)	949	811
	<u>16,472</u>	<u>21,000</u>	<u>(37,610)</u>	<u>949</u>	<u>811</u>

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area. Expenditure includes £95 gifted as part of those activities. On 27 June 2024 Eyres Monsell Community Church was registered with The Charity Commission. All residual balances for this fund, previously accounted for in these accounts have been transferred to Eyres Monsell Community Church and treated in these accounts as a grant payable (Note 3c).

Church events transactions include donations, fees and appropriate expenses largely through our biannual Church Away Weekend conference.

At 31 August 2025 the charity's restricted funds were represented by debtors of £300 plus cash of £511.

In the previous year, the movements on the charity's restricted funds were as follows:

	Opening balance 2024 £	Income 2024 £	Expenditure 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Other ministry work	-	1,990	(1,990)	-	-
Growing a Church for Eyres Monsell	1,177	60,426	(37,654)	(7,900)	16,049
Church events	430	1,471	(2,027)	549	423
	<u>1,607</u>	<u>63,887</u>	<u>(41,671)</u>	<u>(7,351)</u>	<u>16,472</u>

Other ministry work income and expenditure in 2023/24 include restricted donations of £1,990 from individuals, gifted to help families facing hardship.

Growing a Church for Eyres Monsell fund represents funds restrictively given for setting up a new church in the local area. Expenditure includes £253 gifted as part of those activities.

The transfer of £7,900 to general funds represents approximately 70% of one employee's employment costs for 4 months, which were deemed to relate to the Growing a Church for Eyres Monsell fund.

At 31 August 2024 the charity's restricted funds were represented by debtors of £1,125 plus cash of £16,063 less creditors of £716.

**AVENUE COMMUNITY CHURCH, LEICESTER**

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**11 Transactions with related parties**

During the year the charity:

- a) received donations totalling £6,550 (2024: £11,931) from related parties (which includes trustees and anyone closely connected to them).
- b) paid expenses totalling £336 (2024: £12) for trustees' retreat and training days, whereby between 3 and 4 (2024: 4) trustees benefited. Except for the reimbursement of expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee, no other expenses were paid to (or for) trustees or anyone related to them.

In 2019 the charity lent £7,399 to R J Brewster (an employee and trustee) for the fabrication of an out building, which is used principally as an office for church business. The loan was interest free and unsecured. The loan was repayable in monthly instalments, which commenced in November 2019, over 5 years (see note 6 'Debtors'). During the year R J Brewster repaid £244 (2024: £1,464) and the loan outstanding at the year end was £nil (2024: £244).

**12 Events since the year end**

There have been no significant events or exceptional liabilities since the year end.

**13 Members**

Each member of the company commits to contribute if the charity is wound up an amount of £10.