

Registered Company Number 08073659

Registered Charity Number 1148192

**Three Mile Cross Church**  
**REPORT AND FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

Three Mile Cross Church  
Basingstoke Road  
Reading  
Berkshire  
RG7 1HF

## Three Mile Cross Church

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## **Three Mile Cross Church**

### **General Information**

#### **Trustees**

Rev. Deon Esterhuizen

Rudolf J Esterhuizen

Robert Wheeler

David Walker

#### **Bankers**

Barclays Bank Plc

Leicester

LE87 2BB

(to July '24)

Lloyds Bank PLC

25 Gresham Street, London

EC2V 7HN

(from July '24)

#### **Independent Examiner**

Rachel Eden, FCMA

Holy Brook Associates Ltd

Curious Lounge, Tudor Road

Reading

RG1 1NH

## Report of the Trustees for the year ended 31 December 2024

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 December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in December 2019. The trustees have complied with the duty in Section 4 of the 2006 Charities Act to have due regard to guidance by the Charity Commission in respect of public benefit.

### Reference and Administrative details

Registered company number:	8073659 (England and Wales)
Registered Charity number:	1148192
Registered Office:	Three Mile Cross Church Basingstoke Road Three Mile Cross Reading RG7 1HF

Trustees:	Rudolf Esterhuizen Rev. Deon Esterhuizen Robert Wheeler, (Chair) David Walker
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### Structure, Governance and Management

#### ***Governing document:***

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

#### ***Recruitment and appointment of new trustees:***

The trustees where possible should be a church member. In addition to the senior minister, Trustees may include two elder appointed trustees.

In accordance with charity law, further trustees may be appointed. Trustees are appointed on the basis that they accept the constitution and Basis of Faith.

In addition, trustees are also appointed from church members with professional experience and leadership skills, in areas such as finance, law, HR, facilities management, etc.

Trustees shall serve a one year term of office from their appointment at the annual church meeting until the next annual church meeting. There are no limits on the number of terms that may be served. Elder appointed Trustees have no fixed term. Trusteeship termination is detailed in the Articles of Association.

#### ***Buildings:***

The building Three Mile Cross Church, together with the freehold, are the property of the charitable company.

#### ***Volunteers:***

Volunteers are an essential part of church life, with most activities being supported by volunteers.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2024 (*continued*)**

#### **Mission and Vision**

The charity's mission is to propagate the Christian faith and to spread the Gospel of Jesus Christ as revealed through the Holy Scriptures and by all means of communication whether visual, verbal or written through the use of Three Mile Cross Church or any other premises and facilities provided by the charity. Further details are in the Basis of Faith and Fellowship clause 2.1 to 6; which is regarded as the governing document.

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith through:

Worship and prayer; learning about The Gospel; developing their knowledge and trust in God.  
Provision of pastoral care for those in the congregation and the local community.  
Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of Three Mile Cross Church. The income and costs associated with the above are detailed in note 4 to the financial statements.

#### **Achievements and Performance**

Three Mile Cross Church (TMCC) trustees are dedicated to co-operate with the church elders and promoting the whole vision and mission of the church, pastoral, evangelistic, social and spiritual. The team has continued to grow in faith and knowledge and continue to operate efficiently.

We continue to welcome new families into our church and we have seen growth with new faces coming along and making TMCC their home church.

TMCC offers a range of services and prayer meetings during the week not only to the church community but to the local and wider community. Continued development and maintenance of the IT systems ensures the availability of sermons and prayer meetings online for those unable to attend and to associates further afield. We continue to see regular attendees online throughout the year making use of the valuable livestream service.

The Praise and Worship group has continued to develop and is regarded as an important integral part of any meeting. The Sunday evening service continues to grow and is a more reflective and sharing service.

Evangelistic opportunities have continued with outreach to the local area as our outreach team continue to make inroads into the local community.

The continuation of the benevolent fund has proved beneficial to members and non-members. We continue to support on our premises The Vine Christian School as part of the vision, it is open for attendance from any sector and encourage local parents to view and continues to be highly successful.

The building complex has also been used for other Christian groups for water baptism services, secular meetings and events including electoral voting.

We also continue to support associates in Israel and in the UK wherever possible. This includes regular food donations to Barnabas Aid through the food.gives program.

## **Three Mile Cross Church**

### **Report of the Trustees for the year ended 31 December 2024 (*continued*)**

#### **Achievements and Performance (*continued*)**

The trust has overseen major events in organising a church residential which is a financial commitment risk and a step of faith. However, the event was fully funded, and we made a small surplus. Two other events were arranged with over 80 people attending. This did not impact the finances of the church but both were very well attended and good feedback was given.

The church also increased its security by installing a new alarm system and has improved the management of keys. All holders have a code to get in and the trustees have overall visibility.

The Health and Safety process was approved as part of the school Ofsted review and further areas of improvements have been identified.

We continue to build our fellowship and prepare for a busy year ahead.

The charity holds reserves to cover day to day expenditure and for contingency as outlined in the funds section below

#### **Investment Policy**

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, with the exception of the Designated Fund, are held in cash. Funds not immediately required are held on deposit.

## Three Mile Cross Church

### Report of the Trustees for the year ended 31 December 2024 (*continued*)

#### Funds

The Unrestricted Fund includes cash and other current assets that are not immediately available for the charity to use. As the charity is dependent upon its regular offerings, together with tax reclaimed on Gift Aid donations, to fund ongoing ministries, the trustees consider that the element of Unrestricted funds that were available for immediate use to be £39,617 (2023: £37,940). The policy on funds and reserves is reviewed annually.

#### Statement of Trustees Responsibilities

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board:

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Trustee - Deon Esterhuizen

Date:



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the  
trustees/directors/  
members of**

Three Mile Cross Church

**On accounts for the year  
ended**

31/12/2024

**Charity no.:**

1148192

**Company no.:**

08073659

**Set out on pages**

10 - 18

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/12/2024.

**Responsibilities and basis  
of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**Signed:**

**Date:**



**Name:** Rachel Eden

**Relevant professional qualification(s) or body (if any):** FCMA (Fellow of the Chartered Institute of Management Accountants)

**Address:** Curious Lounge, Pinnacle Building  
Tudor Road  
RG1 1NH

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

# Three Mile Cross Church

## Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
INCOME AND EXPENDITURE						
<b>Income from:</b>						
Donations	3	96,779	9,179	-	105,958	58,690
Interest receivable		207	-	-	207	255
Charitable activities	4	8,913	10,921	-	19,834	17,526
Total		105,899	20,099	-	125,999	76,470
					-	-
<b>Expenditure on:</b>						
Charitable activities	5	96,383	19,175	-	115,558	105,671
Governance costs	6	1,138	-	-	1,138	1,080
Total		97,521	19,175	-	116,696	106,751
					(4,625)	
Net Movement of funds before depreciation		8,379	924	-	9,303	(30,281)
Depreciation		1,407	-	3,218	4,625	4,625
Transfer between funds		-	-	-	-	-
Funding of Capital purchases		-	-	-	-	-
Net Movement of funds		6,972	924	(3,218)	4,678	(34,906)
Funds b/fwd 1 January 2024		34,940	798,796	24,757	858,493	893,398
Funds carried forward at 31 December 2024		41,912	799,720	21,539	863,171	858,493
		-	0	-	1	

## Three Mile Cross Church

### Balance Sheet as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Tangible fixed assets	13		793,021		797,646
<b>Current Assets</b>					
Debtors	14	3,165		3,165	
Cash at Bank and in hand		68,088		58,761	
		71,253		61,927	
<b>Liabilities falling due within one year</b>					
Creditors	15	1,104		1,080	
<b>Net current assets</b>			70,149		60,847
<b>Net Assets</b>			863,170		858,493
<b>Funds</b>					
Unrestricted Fund	16		39,617		37,940
Restricted Fund	16		798,796		798,796
Designated Fund	16		24,757		24,757
			863,170		858,493

For the financial year ended 31 December 2024, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2023 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees on

and signed on their behalf by

Trustee - Rev. Deon Esterhuizen

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **a) Basis of preparation**

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Three Mile Cross 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 note(s).

##### **b) Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required, and concluded that no restatements are required.

##### **c) Preparation of the accounts on a going concern basis**

The trustees are of the view that on the basis of existing reserves and continued stable levels of donations the charity is a going concern.

##### **d) Income**

Voluntary income, including donations, gifts and legacies that provide core funding or are of general nature are recognised where there is entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably. Such income is only deferred when:

The donor specifies that the grant or donation must only be used in future accounting periods; or  
The donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of church members is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 1 Accounting Policies (continued)

##### **f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **g) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### **h) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities includes the expenditure associated with the maintenance of the church, pastoral team and gifts to missions.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### **i) Tangible fixed assets**

The assets transferred at 1 January 2013 from Three Mile Cross Church Centre have been included at cost. It is not the policy of the charity to seek a revaluation of the property. Individual assets or building project expenses over £500 are capitalised at cost. No depreciation is charged on freehold land or buildings. Other tangible fixed assets are depreciated on a straight line basis over the five years. Fully depreciated assets are written off.

##### **j) Creditors and provisions**

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.

## Three Mile Cross Church

### Notes to the Accounts for the year ended 31 December 2024

#### 2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

#### 3 Income from donations

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
Offerings and Donations	79,783	7,576	-	87,359	78,554
Return of restricted funds (land)					
Gift Aid Tax Refunded	16,996	1,603	-	18,599	11,071
	96,779	9,179	-	105,958	89,625

Trustees and their related parties have made unconditional donations to the charity in the year. Such donations are a mix of regular donations where the donor is recorded by the charity for gift-aid purposes, and some are spontaneous cash gifts where only the gift and not the donor is recorded by the charity.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

The current trustees have decided to repurpose the restricted fund (known as the building fund) to better align with ongoing requirements of the church. Each known donor has been contacted and, for a limited time, their wishes for the donation honoured. This amount is the first donation refunded and refunds documented in the 2022 and 2023 accounts. Any claim of gift aid has also been refunded to HMRC.

#### 4 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated funds £	Total 2024 £	Total 2023 £
Church retreat/conference	-	10,921	-	10,921	8,826
Venue hire	1,480	-	-	1,480	900
Building Services	7,392	-	-	7,392	7,800
Social activities	42				
	8,913	10,921	-	19,792	17,526

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 5 Analysis of expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
Salaries, National Insurance, Pension	39,533	-	-	39,533	41,493
Staff Training	1,357	-	-	1,357	862
Church gifts -Benevolent fund	150	-	-	150	654
Gifts to other ministries	-	6,607	-	6,607	2,292
Church camp/retreat	-	9,680	-	9,680	9,796
Utilities	9,816	-	-	9,816	11,860
Insurance and Fire testing	3,463	-	-	3,463	3,395
Printing, postage and stationery	-	-	-	-	15
IT/Website/Streaming	1,498	-	-	1,498	1,504
Sundry	737	-	-	737	118
Rent	22,602	-	-	22,602	21,402
Bank charges	652	-	-	652	581
Licences and Subscriptions	1,556	-	-	1,556	248
Gifts	-	-	-	-	-
Ministry books, tapes, Sunday School	285	-	-	285	745
Repairs and maintenance/Waste	5,717	-	-	5,717	2,999
Refreshments, Kitchen & cleaning supplies	5,037	-	-	5,037	4,316
Vehicle costs	-	-	-	-	11
Equipment	3,754	1,330	-	5,084	675
Events and Outreach	225	1,559	-	1,784	2,685
Petty Cash	-	-	-	-	20
	96,383	19,175	-	115,558	105,671
				(0)	

#### 6 Governance costs

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
Legal and professional	1,138	-	-	1,138	1,080
	1,138	-	-	1,138	1,080

#### 7 Net income/(expenditure) for the year

	Unrestricted funds £	Restricted funds £	Designated fund £	Total 2024 £	Total 2023 £
This is stated after charging:					
Depreciation	1407		3,218	4,625	4,625

## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 8 Summary of total expenditure

	Gifts £	Staff costs £	Other costs £	Total 2024 £	Total 2023 £
Direct church expenditure	6,757	39,533	69,269	115,558	105,671
	6,757	39,533	69,269	115,558	105,671

#### 9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	Total 2024 £	Total 2023 £
Salaries and wages	34,596	38,156
Payroll services	524	524
Employers NI	-	-
Pension costs	2,814	2,814
	37,934	41,493

No employees had employee benefits in excess of £60,000 (2023: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

No Trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity, comprise the trustees and the office staff.

Total employee benefits of the key management personnel of the Trust were 37,410 (2023 40,970)

#### 10 Staff Numbers

The average monthly head count was 2 staff (2023: 2 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Ministry	1	1
Governance		1
Other	-	-
	1	2



## Three Mile Cross Church

### Notes to the Accounts for the year ending 31 December 2024

#### 12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 13 Tangible fixed assets

	Freehold Land & Buildings £	Equipment £	Mini Bus £	Total £
<b>Cost</b>				
As at 1st January 2024	788,276	89,950	14,570	892,796
Additions in the year	-	-	-	-
As at 31st December 2024	<b>788,276</b>	<b>89,950</b>	<b>14,570</b>	<b>892,796</b>
<b>Depreciation</b>				
As at 1st January 2024	-	80,580	14,570	95,150
Charge for the year	-	4,625	-	4,625
As at 31st December 2024	-	<b>85,205</b>	<b>14,570</b>	<b>99,775</b>
<b>Net book value</b>				
As at 31st December 2024	<b>788,276</b>	<b>4,745</b>	<b>0</b>	<b>793,021</b>
As at 31 December 2023	788,276	13,545	-	801,821
	-	-	-	-

#### 14 Debtors and prepayments

	2024 £	2023 £
Gift Aid tax recoverable	690	690
Prepayments	-	-
Rent Deposit	2,475	2,475
	<b>3,165</b>	<b>3,165</b>

# Three Mile Cross Church

## Notes to the Accounts for the year ending 31 December 2024

### 15 Liabilities falling due within one year

	2024 £	2023 £
Missionary commitments	-	-
Accrued expenses	1,104	1,080
	<u>1,104</u>	<u>1,080</u>

### 16 Analysis of charitable funds

	Brought Forward £	Income £	Expenditure £	Capital purchase	Inter-fund Transfers £	Depreciation £	Carried Forward at 31.12.24 £
<b>Restricted Fund</b>							
Property	786,683	-			-	-	786,683
Other	4,785	7,849	(6,607)		-	-	6,027
	-	-	-		-	-	-
Outreach	7,328		(1,559)		-	-	5,769
Church retreat	-	10,921	(9,680)			-	1,241
Equipment	0	1,330	(1,330)			-	0
	-						-
	<u>798,796</u>	<u>20,099</u>	<u>(19,175)</u>	-	-	-	<u>799,720</u>
<b>Unrestricted fund</b>							
General	34,940	105,899	(97,521)			(1,407)	41,912
	<u>34,940</u>	<u>105,899</u>	<u>(97,521)</u>	-	-	<u>(1,407)</u>	<u>41,912</u>
<b>Designated fund (unrestricted)</b>							
Capital equipment	3,218	-	-		-	(3,218)	-
Building Improvement	21,539				-		21,539
	<u>24,757</u>	<u>-</u>	<u>-</u>	-	-	<u>(3,218)</u>	<u>21,539</u>
<b>Total Funds</b>	<u>858,493</u>	<u>125,999</u>	<u>(116,696)</u>	-	-	<u>(4,625)</u>	<u>863,171</u>
	0	0	0	0			