

TILE KILN CHURCH

Charity number: 1172738

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

TILE KILN CHURCH

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LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	Mr D Demonakis, Chair Mr Stephen Moore Mr Ian Parker Mr Grant Smith Mr Neil Hutchinson A Simpson (appointed 10th April 2025)
Leadership Team	Mr Tim Goodall, Pastor Mr Jonathan Bland Mr Andrew Moore Mrs Elizabeth Parker Mrs Susan Smith
Charity number	1172738
Principle Office	Robin Way Chelmsford Essex CM2 8AU
Independent Examiners	Community360 Winsley's House High Street Colchester CO1 1UG
Bankers	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

1. Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities

The year has seen the completion of extending and improving the church building. The completion of the catering kitchen, conversion of the old kitchen into two toilets, one of which is an accessible toilet, and adding office space has enabled the church to continue to serve the community in improving ways. Ensuring safeguarding compliance at Fledgelings Preschool whilst new activities are established has allowed the church to continue to reach out to the community amidst the continued economic and political fragility of our times. Each year that goes by, the church continues to learn to love and care for one another, serve the Tile Kiln Estate and surrounding community, and worship and trust in the Lord Jesus Christ.

The three following sections express the ways in which the church has carried out its purposes, with express attention paid to the immediate church community, the wider local community, and the worldwide community.

b.1 Church community

We make it our aim to equip the church membership to be part of God's mission in the world, living for Jesus Christ and being ready to love and serve the local Tile Kiln community as well as the wider Chelmsford and worldwide community.

Equipping membership for serving the community takes place through regular Sunday morning services, which continue to be valued for worship, teaching, sharing testimony and news, and prayerful support. It also happens through the regular meeting of small groups which meet for Bible study, growth in faith, encouragement, prayer, support and reaching into the community. This year we also enjoyed a day away at a local farm, building friendship and community amongst the church members. One commented: *"The effort and thoughtfulness that went into planning and executing the event were evident, and it made for a meaningful and memorable experience. We are so grateful to you and the team for making it all possible."* We continue to encourage physical, in-person, meeting together as church, especially for our weekly Sunday service. Our live-stream continues to serve members of the church who are suffering sickness. We continue to seek ways to engage with technology in a manner that provides an entry way to the church community, recognising that technology can be equally isolating as it can be a place for community.

Our vision to 'grow through connection: up with God, in with one another, and out with the community' remains a vital stake in the ground as we seek to build up the membership and reach out to the community around us.

The regular meetings of the church provide vital support for those in difficult circumstances and particularly those facing the challenge of ill health enabling them to thereby support others who face challenging times. We have supported a number of families through times of sickness, medical treatment, and have continued to provide a place of support and healing for those grieving the death of loved ones, through practical care and funeral and thanksgiving services.

The addition of a part-time administrator onto the staff at the church has been successful in relieving the pressure on volunteers, bringing consistency to aspects of church administration, and seen the development of the administrative work in a professional manner.

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b.2 Local community

b.2.1 Fledgelings Preschool

The staff team, which has remained constant this year, works very well together. Once again, we have had a high proportion of SEND children, but the staff have managed their differing needs with confidence. We have been able to successfully secure an EHCP for a child in July, which enabled him to access a local school place with 1:1 intervention and support. The church's administrator has experience in negotiating the SEND provision system, and has been able to provide invaluable assistance to staff and parents.

Local Authority Advisers have been positive about the standard of care given to these special children: "exemplary practice" was the comment of an Inclusion Partner in relation to a SEND child with a high level of need.

We have worked closely with Mildmay, our local primary school. This has allowed us to use their Forest school area to offer our children 6 weeks of this experience, which was fantastic.

Sadly, the mother of one of our children passed away this year. We have been closely supporting the family and working with the child in helping him with his grief.

There have been major physical improvements to the rooms used by the preschool. Carpets have been replaced with vinyl flooring or tiles, suitable for preschool activities and allowing easier cleaning. The building alterations allow us to continue to keep child safeguarding as our top priority.

Every year we hold a Sunday service to celebrate Fledgelings. This enables the church to keep up with developments at preschool and to support Fledgelings in prayer and giving.

Fundraising: We have used our funds to develop our areas of learning, focusing on our outdoor area and role play, to continue to improve our quality of provision.

Parents continue to trust us with their children and to feedback positively on their children's experience of preschool:

"Thank you for always being a system of support, from speech to helping us with Coeliacs, you have always been there. Now she is doing so well and so confident so thank you, thank you for being there for me as a mum"

"Thank you for all your care and support, I've watched my baby go into nursery with a smile and walk out a big boy. You are so patient with all his food issues and this has been a huge help"

"Words cannot express how grateful we are to have you all, and how sad we are to say goodbye. Thank you for the years of kindness and support"

"Thank you for all your hard work, care, dedication & beautiful creativity. You are truly making growing up so much fun for all the little ones in your care"

"Once again, we can't thank you enough for your patience, expertise and kindness. She's been telling us all week how excited she is for preschool, still getting used to the separation part from mum. So glad that she was able to express that she loves preschool, very happy with the progress she is making. Thank you, Amy and the team, for all your hard work and efforts with her."

"Dear all the Fledgelings staff. Thank you for everything you have done for M. It has been like leaving her with family. We will miss you all so much."

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

b.2.2 Food on Friday

Food on Friday continues to provide a crucial place for many older folks in the community. The aim remains to introduce the lonely and elderly in our community to the love and friendship of Jesus Christ and his followers, through a 2-course meal, followed by tea, coffee and a short thought for the day. The team continues to develop and change, with some retiring and new folk joining. The team are able to support those who come through keeping in touch and ensuring human contact, especially to those who are on their own or whose families live many miles away. We have enjoyed new people from the community joining in this past year, and have been particularly glad to help one person who was unable to come find community and friendship in other activities of the church.

The catering department has again received a 5* rating for food hygiene.

b.2.3 Open-door coffee

The Open-door coffee morning has grown across the year and now has a large, regular group of all ages who attend most weeks. The cakes are beginning to gather a reputation of their own!

We are pleased to be able to open our doors regularly, and provide an even warmer and increasingly better-equipped setting for welcoming our community. Open-door coffee continues to flourish with the new kitchen and a growing team of helpers. We are able to provide companionship and support for members of the community who appreciate the warm space, smiling helpers, and good coffee and cake. We particularly notice that we are reaching those who have no regular contact with others, and so are pleased to be able to bring those coping with loneliness into contact with other people.

We're thrilled many are finding Open-door coffee so warm, welcoming, and friendly, which has been particularly seen in the flourishing of friendships between those who initially met at Open-door coffee.

b.2.4 CAMEO

The CAMEO group had its first birthday in April, celebrating the occasion with a birthday party to which all who had been across the year were invited. It has been a year of good consolidation and growth, as the vision to reach those who are on the margins of the community, particularly those affected by dementia and Alzheimer's and those who care for them, as well as those who struggle with loneliness, grows. The café-style afternoon of gentle games, memory games, friendship and conversation, has had many highlights across the year, including a D-Day event, the sing & sign choir from the local primary school visiting to sing Christmas songs, welcoming special guests, including Sharon Markham, dementia advisor for the Dementia Society, who commented:

"Just wanted to say what a lovely group CAMEO is. You have created an amazing space for people to come together which has so many benefits."

We continue to be delighted to be able to provide a safe place for those who sometimes struggle with such social interaction, and are pleased to see the core group continuing, along with new people coming along.

b.2.5 Community support

Our support for the local community has continued through this year, particularly with the cost-of-living challenges. We regularly support Chelmsford Foodbank, through food collections, particularly around Harvest, and in signposting people in the community toward the provision of the Foodbank. We are able to provide food vouchers for those in need, and are pleased to help those signposted to us.

We continue to be involved with CAP (Christians Against Poverty). We are pleased that a number of our membership are part of the Befrienders volunteer team, and were glad to have an update from the Chelmsford CAP Debt Centre manager in May, hearing stories of those who have been helped, and praying for the work. CAP exists to help people get out of debt, and we have been pleased to help this initiative particularly with the increasing hardships many face as prices continue to rise.

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We have been recognised again as a dementia friendly church, with our accreditation renewed in September, as we continue to seek to make improvements in our support of those who suffer with dementia in its various forms, and to provide space for the support of those who care for them.

We have been able to continue to develop the use of our building to support appropriate community activities for the benefit of the community. There has been growth in the regular keep fit classes, including for those who are in the older age ranges, with the provision for seated exercise classes.

At our annual community day, over 200 people enjoyed traditional village fayre style games, good food from local providers (who have asked to come back again next year!), and free tea, coffee, cake and craft for the children. We were pleased to be able to grow the day and our interaction with our local community, and seek to go from strength to strength in the coming years.

b.2.6 Children & young people

TK Toddlers continues to support a growing number of young children and their parents, grandparents, and carers. It is gratifying to see friendships across the group grow, with honest and supportive conversations taking place. The yearly Christmas meal was a highlight for parents and carers able to enjoy friendship without their toddlers, and the subsidy provided by the church is always commented on positively. We are particularly pleased to be able to welcome a growing number of dads and granddads to the group.

We have given more considered thought and planning to our engagement with young people and children. The volunteer team has been supplemented and focused our efforts on Sunday provision for youth and children. We are pleased that the young people's group has stabilized, with friendships growing, although there are still challenges, including mental health and educational needs. The children's provision continues to provide much encouragement, and lots of joyful noise!

b.2.7 Holiday Club

Our annual Easter Holiday Club was all in-house this year, with a great team of 20 volunteers. The Holiday Club reached 34 primary school aged children, who had fun with crafts, games, stories, and songs, learning about what it means to be on Jesus' Team. Such was the fun had, one child asked whether there would be another one next week! We were glad to invite families to our Holiday Club Sunday, and had a great time recapping the week with some of the children's families.

b.2.8 Christmas

Our annual Carol Service continued to grow year on year following the pandemic. We were delighted to share the good news of Jesus Christ with around 200 people this year. As there was standing room only at the carol service, we are giving careful consideration to how to accommodate the growing numbers. We have also enjoyed our Family Nativity Service, an open and relaxed service remembering the birth of Jesus through drama and carols.

b.3 Worldwide community

We continued our support of organisations and missionaries at work in Kenya, Uganda and Romania, and continued our support of locally-based mission organisations that work supporting young people through mentoring and lunch clubs in secondary school, the Chelmsford Foodbank, and those struggling with debt through support of the Chelmsford CAP Debt Centre.

We have commenced a deeper review of our support, with a number of changes expected to result. We want to ensure that our support both meets our charitable aims and objectives, and is of real practical help to the organisations and missionaries we support. We look forward to the outcome of this in the months ahead.

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

2. Financial and Operations

Going concern

The Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing these financial statements.

Financial activities 1 September 2024 - 31 August 2025: Congregation Funds

Reserves policy The Church congregation accounts and the accounts of the Fledgelings Preschool are managed separately despite being part of the same charity and this summary reflects that operational distinction. In arriving at a reserves policy, the Trustees want to reflect biblical principles as well as ensuring that any policy meets the requirements of the Charity Commission.

The Trustees understand the main biblical principles in this area as:

- Not hoarding riches for their own sake as expounded in both Genesis Chapter 41 and Matthew 6:19-21 and of;
- Using those riches (either now or in the future) for the benefit of the Kingdom of God or;
- Storing some of them so as to ensure the future continuing activities of the church. Our general reserves policy is to retain sufficient reserves:
 - To ensure that the church has sufficient funds to meet its short-term financial commitments;
 - To demonstrate that the church is sustainable into the future;
 - To ensure that the church is able to manage future unforeseen financial difficulties; and
 - To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given. The Charity Trustees also agreed to maintain all existing designations of general funds including holding £40,000 of reserves, £20,000 to cover the operating costs for the church and £20,000 to cover contingency funding for the preschool. The level of unrestricted reserves was reviewed during the year; the church reserve was increased to £20,000 to cover committed expenditure for 3 months and the pre-school reserves were reduced to £20,000 to cover redundancy liability which was significantly reduced with a change in staff over the last few years.

Buildings

Essential maintenance has been undertaken during the year as well as the completion of the building project as mentioned earlier. The works carried out were within budget. All funds were donated by Church members apart from one grant from a trust totalling £30,000.

Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives. Any decision to award a gift remains the responsibility of the Trustees. The leadership team propose an annual plan of proposed application of charitable funds.

D. Staff and Volunteers

The church employs one full time pastor and an administrator part-time. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; estimated 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

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Fledgelings Pre-school employs 1 full time manager and 7 part time teaching staff as at August 25. At the start of the year, September 24, there were 8 part time staff; All are engaged in pursuit of charitable activities.

This report has been agreed by the board and signed on their behalf by:

Signed



Date

09 May 2026

Name

Daniel Demonakis - For and on behalf of the Board of Trustees of Tile Kiln Church

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of Tile Kiln Church for the year ended 31 August 2025 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

David Courtier FMAAT AATQB for and on behalf of:
Community360



Winsley's House, High Street, Colchester, Essex

Date 19th May 2026

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Total £	Designated Total £	Restricted Total £	2025 Total £	2024 Total £
<u>Incoming resources</u>						
Donations and legacies	3	116,305	-	17,052	133,357	193,342
Income from charitable activities	4	109,254	-	-	109,254	98,403
Raising funds	5	2,213	-	-	2,213	1,720
Investments		413	-	-	413	395
Other income	6	808	-	-	808	3,209
Total income		228,994	-	17,052	246,045	297,069
<u>Expenditure</u>						
Charitable activities	8	217,395	-	4,839	222,234	188,815
Cost of raising funds		585	-	-	585	560
Total resources expended		217,981	-	4,839	222,820	189,375
Net income/(expenditure)		11,013	-	12,213	23,226	107,694
Transfer between funds	16	4,981	(37,442)	32,461	-	-
Net income for the period		15,994	(37,442)	44,674	23,226	107,694
Funds at 1 September 2024		39,837	366,817	459,915	866,568	758,874
Funds at 31 August 2025		55,831	329,375	504,589	889,794	866,568

Notes on pages 11 to 20 form part of these financial statements

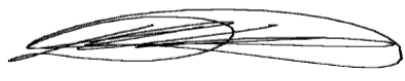
TILE KILN CHURCH

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 Total £	2025 Total £	2024 Total £	2024 Total £
Fixed assets					
Tangible assets	13		787,166		739,915
Current assets					
Debtors	14	4,445		5,295	
Cash at bank and in hand		101,720		125,498	
		<u>106,165</u>		<u>130,793</u>	
Current liabilities					
Creditors, amounts falling due within one year	15	(3,537)		(4,140)	
Net current assets			<u>102,628</u>		<u>126,653</u>
Net assets			<u>889,794</u>		<u>866,568</u>
Funds					
Unrestricted funds	16		55,831		39,837
Designated funds	16		329,375		366,817
Restricted funds	16		504,589		459,915
			<u>889,794</u>		<u>866,568</u>

These accounts were approved by the Trustees and signed on their behalf by :

Signed



Date

09 May 2026

Name

Daniel Demonakis - For and on behalf of the Board of Trustees of Tile Kiln Church

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

The Tile Kiln Church is a registered incorporated Charitable Organisation incorporated in England and Wales. The principle office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The accounts incorporate both the activities of the Church and the associated preschool.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1 Basis of preparation of financial instruments

The 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) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Further detail can be found in the accounting policies and notes to the accounts.

Tile Kiln 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.

2.2 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.

2.3 Incoming resources

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Where income is received in advance of meeting any performance-related conditions, there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.3 Incoming resources (continued)

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at preschool. Funded early education entitles eligible children certain hours of free early years education and childcare. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for restricted funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

2.6 Taxation

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation 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.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following bases:

Freehold property	- 1% Straight line method
Property improvements	- 4% Straight line method
Fixtures and Fittings	- 25% Straight line method

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.7 Tangible fixed assets and depreciation (continued)

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge was included last year (2024). Any improvements to the property will be depreciated at a reasonable rate considered at the time. The Trustees concluded that the financial statements give a true and fair value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 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 amount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charitable Incorporated Organisation only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Operating leases

Rental paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the period.

2.14 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 Charitable Incorporated Organisation and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.14 Fund Accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations including gift aid

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Church offerings	107,590	-	2,095	109,685	100,711
Building fund donations	-	-	13,429	13,429	88,251
Other donations	8,715	-	1,527	10,242	4,380
Total	116,305	-	17,052	133,357	193,342
Total 2024	99,341	1,958	92,042	193,342	

4. Income from charitable activities

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Pastoral care activities	3,680	-	-	3,680	2,263
Fledgelings Preschool fees & government funding	105,177	-	-	105,177	95,557
Youth activities	397	-	-	397	584
Total	109,254	-	-	109,254	98,403
Total 2024	20,414	-	77,989	98,403	

5. Raising funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	2,213	-	-	2,213	1,720
Total 2024	1,720	-	-	1,720	

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

6. Other incoming resources

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other incoming resources	808	-	-	808	3,209
Total	808	-	-	808	3,209
Total 2024	3,209	-	-	3,209	

7. Charitable gifts and donations paid

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations paid by the Church	20,789	-	2,018	22,807	19,554
Total	20,789	-	2,018	22,807	19,554
Total 2024	17,704	1,850	2,018	21,572	

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
The Church	106,057	-	4,839	110,896	91,438
Fledgelings Preschool	111,339	-	-	111,339	97,377
Total	217,395	-	4,839	222,234	188,815
Total 2024	106,748	2,194	79,872	188,815	

Summary by expenditure type

	Staff costs 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
The Church	52,373	58,523	110,896	91,438
Fledgelings Preschool	96,128	15,210	111,339	97,377
Total	148,502	73,733	222,234	188,815
Total 2024	128,209	60,605	188,815	

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Donations to charities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
The Church	60,751	20,789	29,356	110,896	91,438
Fledgelings Preschool	108,266	-	3,073	111,339	97,377
Total	169,017	20,789	32,428	222,234	188,815
Total 2024	140,542	19,554	28,719	188,815	

Analysis of direct costs

	The Church 2025 £	Fledgelings Preschool 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	52,373	96,128	148,502	128,209
Pastoral, teaching and youth	8,378	-	8,378	6,354
Project expenses	-	-	-	2,000
Resources	-	12,137	12,137	3,978
Total	60,751	108,266	169,017	140,542
Total 2024	47,421	93,121	140,542	

Analysis of support costs

	The Church 2025 £	Fledgelings Preschool 2025 £	Total funds 2025 £	Total funds 2024 £
Insurance and office costs	11,943	1,775	13,718	6,165
Church administration costs	3,852	-	3,852	2,802
Depreciation	1,321	-	1,321	-
Premises costs	9,003	-	9,003	16,583
Other expenses including staff & training	2,637	876	3,513	2,298
Gifts	-	422	422	292
Governance costs	600	-	600	579
Total	29,356	3,073	32,428	28,719
Total 2024	24,463	4,256	28,719	

10. Staff costs

	2025 £	2024 £
Wages and salaries	141,319	121,965
Social security costs	4,171	3,329
Contribution to defined contribution pension schemes	3,012	2,915
	148,502	128,209

The average number of persons employed by the Charitable Incorporated Organisation

	2025 No.	2024 No.
Church	1	1
Preschool	9	9
	10	10

No employee received remuneration amounting to more than £60,000 in either year.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

11. Staff costs (continued)

The key management personnel of the charity comprise the Trustees and the senior management team as listed on page 1 - with the pastor plus the pre school manager being the only members on payroll. The total amount of employee benefits (excluding employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £61,171 (2024: £57,182).

12. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2024: £NIL).

During the Period ended 31 August 2025, no Trustee expenses have been incurred (2024: £NIL).

13. Tangible fixed assets

	Freehold property	Property improvements	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation				
As at 1 September 2024	280,000	454,632	5,283	739,915
Additions	-	48,572	-	48,572
As at 31 August 2025	<u>280,000</u>	<u>503,204</u>	<u>5,283</u>	<u>788,487</u>
Depreciation				
As at 1 September 2024	-	-	-	-
Additions	-	-	1,321	1,321
As at 31 August 2025	<u>-</u>	<u>-</u>	<u>1,321</u>	<u>1,321</u>
Net Book Value				
As at 31 August 2025	<u>280,000</u>	<u>503,204</u>	<u>3,962</u>	<u>787,166</u>
As at 31 August 2024	<u>280,000</u>	<u>454,632</u>	<u>5,283</u>	<u>739,915</u>

Included in freehold property brought forward is one property where the CIO has a financial interest. The share of the property has a historical value of £280,000.

The CIO's share in this property is 66%, owned on a tenants in common basis with one of the Pastors and his wife. It is used as the main residence of the Pastor.

No depreciation has been charged in the year as the Trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

The Tile Kiln Church property at Robin Way is not recognised in these accounts as a fixed asset, in line with the basis in the Trustees' Report.

Property improvements relate to building works and improvements to the Tile Kiln Church property at Robin Way for the benefit of the charity's operations. No depreciation was charged in the year to 31 August 2025 as these improvements had not been completed.

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	29	325
Prepayments and accrued income	3,241	2,699
Tax recoverable from gift aid	1,174	2,272
	<u>4,445</u>	<u>5,296</u>

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,233	2,627
Other taxation and social security	1,171	640
Other creditors	53	393
Accruals and deferred income	1,080	480
	3,537	4,140

	2025 £	2024 £
Deferred income at 1 September 2024	-	10,423
Resources deferred during the period	-	-
Amounts released from previous periods	-	(10,423)
	-	-

16. Funds

	01/09/24 £	Income £	Expenses £	Transfers £	31/08/25 £
Unrestricted funds					
General fund	39,837	228,994	(217,981)	4,981	55,831
Designated funds					
WAF	7,417	-	-	-	7,417
Property	280,000	-	-	-	280,000
Contingency	45,000	-	-	(5,000)	40,000
Building fund	32,442	-	-	(32,442)	-
Designated offerings	1,958	-	-	-	1,958
	366,817	-	-	(37,442)	329,375
Restricted funds					
Premises	-	1,481	(1,500)	19	-
Mission	-	1,667	(1,543)	-	124
Fledglings	-	475	(475)	-	-
Building fund	-	13,429	-	(16,130)	(2,701)
	-	17,052	(3,518)	(16,111)	(2,577)
Restricted funds - fixed assets					
Property improvements	454,632	-	-	48,572	503,204
Fixtures & fittings	5,283	-	(1,321)	-	3,962
	459,915	-	(1,321)	48,572	507,166
Total restricted funds	459,915	17,052	(4,839)	32,461	504,589
Total funds	866,568	246,045	(222,819)	-	889,794

Restricted funds:

Preschool funding is monies received for preschool children where this is entitlement. The funding claimed can only be used for this purpose. At the year end there were no outstanding funds to carry forward.

The restricted building fund has been established to receive income towards the improvement project, for the main church building, which sees plans for improved kitchen and toilet facilities, as a first stage. During the 2023, the property 128 Robin Way was sold and the Church's share was transferred from unrestricted funds, into the Building fund, to assist with the project.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

16. Funds continued

Designated funds:

The designated Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities. Monies from here are being expended towards the new building improvement plan, as mentioned above. The transfer in the year is in relation to expenditure on property improvements, which has been capitalised.

WAF (The Workers Accomodation Fund): These are funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share.

Contingency fund: The trustees have set aside £40,000 contingency fund for unforeseen expenditure and income loss. This comprises of £20,000 to support the church and £20,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £280,000. This matches the net book value of fixed assets and can only be realised by disposing of the tangible assets.

Designated offerings: This is income collected for specific causes and expended as received.

17. Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Restricted fixed asset funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	280,000	-	507,166	787,166
Current assets	59,367	49,375	(2,577)	-	106,165
Creditors due within one year	(3,537)	-	-	-	(3,537)
	55,831	329,375	(2,577)	507,166	889,794
	155,550	79,030	(2,577)	232,003	

18. Summary of funds

	01/09/24 £	Income £	Expenses £	Transfers £	31/08/25 £
Designated funds	366,817	-	-	(37,442)	329,375
General funds	39,837	228,994	(217,981)	4,981	55,831
Restricted funds	-	17,052	(3,518)	(16,111)	(2,577)
Restricted fixed asset funds	459,915	-	(1,321)	48,572	507,166
	866,568	246,045	(222,820)	-	889,794

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

19. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £3,012 during the year. (2024: £4,998)

20. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

22. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees or key management of the charity receiving the donation. These totalled £2,611 during the year (2024: £0). The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

Donations were received from related party FG Charitable Trust totalling £19,776 (2024: £38,688) during the year. FG Charitable Trust has a financial interest in the freehold property included on the balance sheet, to the extent they provided financial support for the original purchases. Further details are contained in Note 16 to the account. The Pastor has a financial interest in the property, with them being a part owner of of the freehold property. Disposal of the properties would require permission from all relevant related parties.

The Trustees, leadership team and close family make regular donations to the CIO as part of their regular offerings and have made donations to the building fund. £27,189 (2024: £13,399) in total was received during the year without conditions.

The wife of Mr S Moore, a trustee, is employed by the preschool on normal terms and conditions of employment.