

CHARITY REGISTRATION NUMBER: 1182574

WELCOME HALL EVANGELICAL CHURCH CIO
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

LANGARD LIFFORD HALL LIMITED

Accountants and Registered Auditors

Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

WELCOME HALL EVANGELICAL CHURCH CIO
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

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WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name Welcome Hall Evangelical Church CIO

Charity registration number 1182574

Principal office Woodrow Lane
Catshill
Bromsgrove
Worcestershire
B61 0PU

The trustees

J Brooks
A Wells (Resigned 31 October 2025)
S Jack
M Leech (Resigned 21 February 2025)
J Guille (Appointed 13 January 2025)

Independent examiner R D Coton
Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

Structure, governance and management

Appointment of trustees is governed by the Memorandum and Articles of Association and all new trustees are invited to join the board at the behest of the existing trustees and members.

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

Objectives and activities

The Objects are:

(i) the advancement of the Christian faith in accordance with the Basis of Faith, Doctrinal Distinctives and Ethical Statements, primarily, but not exclusively, within Bromsgrove and the surrounding neighbourhood; and

(ii) Such other charitable purposes as shall, in the opinion of the charity trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life

Our primary aim is to advance the Christian faith and our meetings include specific teaching (from the Holy Bible) to achieve this. A secondary aim is the relief of hardship or sickness and is one means of loving one's neighbour, as taught in the Bible.

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. Weekly services and events are held for people of all ages. All members of the public are invited to attend activities appropriate to their age groups, and we make no charge for attendance at these published services. The teaching and ministry of the Church primarily in our locality promotes the ethical and moral standards of the Bible, in particular the command to love one's neighbour. This fosters harmony and good community relationships. Activities for various age groups are all part of the Church ministry and benefit to the public.

All sermons preached at our Church are available to members of the public, free of charge, on the church website www.welcomehallchurch.org and can be live streamed in real time.

Achievements and performance

The trustees are convinced of the enduring relevance of the Bible, God's Word, in today's society and are committed to its public ministry both to the Church's own members and in the proclamation of the good news of Jesus Christ more widely.

The Church continued a wide range of activities throughout the year, including regular Sunday services (with live stream broadcast); children's and teenagers' activities; street evangelism; coffee mornings; toddlers' group; and mid-week church meetings. We held several sessions of "Christianity Explored" and "Hope Explored" for people who are interested in exploring the faith more deeply.

By these varied means the Church continued to proclaim the gospel and teach the truth of the Bible in the locality throughout the year. We were pleased to see newcomers attending these events and new members joining the Church both by baptism and by transfer from other congregations.

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

Achievements and performance *(continued)*

The church stands ready to support our wider community in times of need beyond those who are members. This year we had the opportunity to serve by holding several funeral services gratis for people who were not church members.

We are grateful to the team of volunteers who have freely given their time and energy to running our outreach activities. In accordance with our Safeguarding policy, we have continued our rolling programme of DBS-checking and have held safeguarding update training for all staff and volunteers involved in children's work.

Over the course of the year the Church made grants totalling over £23,000 to reputable Christian organisations to support direct gospel work in the UK, continental Europe, Africa and Australia, and to provide relief in the UK.

The trustees, who are also elders of the Church, met at least twice a month to review the activities and achievements of the Charity. The elders and deacons met monthly to consider the practical arrangements of all services and activities.

One of the trustees, Jeremy Brooks, acts as the Church's full-time pastor with primary responsibility for public preaching and teaching and for pastoral care.

Another trustee, Martin Leech, who worked in a part-time capacity alongside Jeremy as associate pastor from February 2024, resigned from this role and as a Trustee on health grounds in February 2025. The trustees record their gratitude for his service over that period.

The trustees also want to thank Alan Wells for many years of faithful service to the church as Elder and Trustee. Alan resigned his office in October to take up a position as Associate Pastor at another church.

In September, Thomas Bielby joined the staff team in role of Ministry Trainee. This appointment had two aims. First, to support our Pastor by providing him with an assistant to share some responsibility for children and youth work. Second, to further the training and experience of a man exploring a calling to serve the church long term, whether here or elsewhere.

The safeguarding team was restructured during the year. Samuel Jack, previously the Designated Safeguarding Lead (DSL) moved to the role of Safeguarding Elder, and Beth Guille, previously a Deputy DSL took on the Lead role. Beth brings to the role several years of experience in Safeguarding at a Women's Refuge.

During the year a safeguarding-related serious incident was notified to the Charity Commission. This related to an allegation made against a Trustee concerning an adult. An internal investigation was carried out with independent oversight and quality control provided by safeguarding charity thirtyone:eight. The Local Authority Designated Officer (LADO) recorded an outcome of "Unsubstantiated and it is noted that there may be elements of malicious behaviour by the alleged victim".

WELCOME HALL EVANGELICAL CHURCH CIO

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

Financial review

The trustees aim to maintain reserves at a level that will provide for the ongoing maintenance of the Church premises and equipment, to support the Church's paid workers and to fund the special events during the year.

Church members and other members of the regular congregation provided all of the Charity's funds through voluntary donations. We are thankful that giving has been maintained during 2025, in spite of the cost of living pressures on society, and the Church has ended the year in an acceptable financial position. However, cash flows over the year showed a deficit, and current projections indicate that this deficit is likely to increase in the coming year. The Trustees are mindful of this position and are keeping the Charity's finances under close review.

The trustees' annual report was approved on 23 March 2026 and signed on behalf of the board of trustees by:



S Jack
Trustee

WELCOME HALL EVANGELICAL CHURCH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WELCOME HALL EVANGELICAL CHURCH CIO

YEAR ENDED 31 DECEMBER 2025

I report to the trustees on my examination of the financial statements of Welcome Hall Evangelical Church CIO ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of 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 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.

Langard Lifford Hall Limited

R D Coton
Independent Examiner

Langard Lifford Hall Limited
Lifford Hall
Lifford Lane
Kings Norton
Birmingham
B30 3JN

23 March 2026

WELCOME HALL EVANGELICAL CHURCH CIO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	159,403	–	159,403	165,753
Charitable activities	5	14,074	–	14,074	16,067
Total income		<u>173,477</u>	<u>–</u>	<u>173,477</u>	<u>181,820</u>
Expenditure					
Expenditure on charitable activities	6,7	224,893	12,640	237,533	160,333
Total expenditure		<u>224,893</u>	<u>12,640</u>	<u>237,533</u>	<u>160,333</u>
Net (expenditure)/income and net movement in funds		<u>(51,416)</u>	<u>(12,640)</u>	<u>(64,056)</u>	<u>21,487</u>
Reconciliation of funds					
Total funds brought forward		570,845	505,600	1,076,445	1,054,958
Total funds carried forward		<u>519,429</u>	<u>492,960</u>	<u>1,012,389</u>	<u>1,076,445</u>

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

All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

WELCOME HALL EVANGELICAL CHURCH CIO

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	13	952,359	928,730
Current assets			
Cash at bank and in hand		67,575	152,174
Creditors: amounts falling due within one year	14	7,545	4,459
Net current assets		60,030	147,715
Total assets less current liabilities		1,012,389	1,076,445
Net assets		1,012,389	1,076,445
Funds of the charity			
Restricted funds		492,960	505,600
Unrestricted funds		519,429	570,845
Total charity funds	16	1,012,389	1,076,445

These financial statements were approved by the board of trustees and authorised for issue on 23 March 2026, and are signed on behalf of the board by:



S Jack
Trustee

The notes on pages 8 to 14 form part of these financial statements.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 34 Woodrow Lane, Catshill, Bromsgrove, Worcestershire, B61 0PU.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

3. Accounting Policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Equipment	- 10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial instruments

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

4. Donations and Legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	130,523	130,523	140,944	140,944
Gifts				
Gifts Aid Claims	28,880	28,880	24,809	24,809
	<u>159,403</u>	<u>159,403</u>	<u>165,753</u>	<u>165,753</u>

5. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income from charitable activities - holidays and outings	14,074	14,074	16,067	16,067

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Faith teaching (inc. depreciation)	110,960	12,640	123,600
Holiday and outings	18,186	-	18,186
Support costs	95,747	-	95,747
	<u>224,893</u>	<u>12,640</u>	<u>237,533</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Faith teaching (inc. depreciation)	25,556	12,640	38,196
Holiday and outings	19,312	-	19,312
Support costs	102,825	-	102,825
	<u>147,693</u>	<u>12,640</u>	<u>160,333</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Faith teaching (inc. depreciation)	123,600	93,330	216,930	138,651
Holiday and outings	18,186	-	18,186	19,312
Governance costs	-	2,417	2,417	2,370
	<u>141,786</u>	<u>95,747</u>	<u>237,533</u>	<u>160,333</u>

8. Analysis of Support Costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Staff costs	93,927	93,927	97,691
Finance costs	186	186	2,536
Governance costs	2,418	2,418	2,370
Legal and professional costs	527	527	228
	<u>97,058</u>	<u>97,058</u>	<u>102,825</u>

9. Net (Expenditure)/Income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	28,849	25,924
Loss/(gains) on disposal of heritage assets	253	(65,115)

10. Independent Examination Fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,394	2,370

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

11. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	85,564	89,002
Social security costs	1,889	2,222
Employer contributions to pension plans	5,164	6,467
	<u>92,617</u>	<u>97,691</u>

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £57,604 (2024: £79,787).

12. Trustee Remuneration and Expenses

During the period remuneration of £53,512 (2024: £73,322) and pension contributions of £4,092 (2024: £6,467) were paid in respect of the trustees.

13. Tangible Fixed Assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2025	1,057,940	108,727	1,166,667
Additions	43,674	9,058	52,732
Disposals	-	(428)	(428)
At 31 December 2025	<u>1,101,614</u>	<u>117,357</u>	<u>1,218,971</u>
Depreciation			
At 1 January 2025	188,569	49,368	237,937
Charge for the year	22,033	6,816	28,849
Disposals	-	(174)	(174)
At 31 December 2025	<u>210,602</u>	<u>56,010</u>	<u>266,612</u>
Carrying amount			
At 31 December 2025	<u>891,012</u>	<u>61,347</u>	<u>952,359</u>
At 31 December 2024	<u>869,371</u>	<u>59,359</u>	<u>928,730</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,394	2,370
Social security and other taxes	1,296	1,891
Other creditors	3,855	198
	<u>7,545</u>	<u>4,459</u>

15. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,164 (2024: £6,467).

16. Analysis of Charitable Funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
General funds	570,845	173,477	(224,893)	519,429

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
General funds	536,718	181,820	(147,693)	570,845

Restricted funds

	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
Restricted Funds	505,600	-	(12,640)	492,960

	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Restricted Funds	518,240	-	(12,640)	505,600

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2025

17. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	459,399	492,960	952,359
Current assets	67,575	-	67,575
Creditors less than 1 year	(7,545)	-	(7,545)
Net assets	<u>519,429</u>	<u>492,960</u>	<u>1,012,389</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	423,130	505,600	928,730
Current assets	152,174	-	152,174
Creditors less than 1 year	(4,459)	-	(4,459)
Creditors greater than 1 year	-	-	-
Net assets	<u>570,845</u>	<u>505,600</u>	<u>1,076,445</u>

18. Financial Instruments

The carrying amount for each category of financial instrument is as follows:

	2025	2024
	£	£
Financial assets measured at fair value through income and expenditure		
Financial assets measured at fair value through income and expenditure	<u>67,575</u>	<u>152,174</u>

Financial assets consist of cash and bank balances.

19. Related Parties

The were no related party transactions which require disclosure in the current year.

WELCOME HALL EVANGELICAL CHURCH CIO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	130,523	140,944
Gifts Aid Claims	28,880	24,809
	<u>159,403</u>	<u>165,753</u>
Charitable activities		
Other income from charitable activities - holidays and outings	14,074	16,067
	<u>14,074</u>	<u>16,067</u>
Total income	<u>173,477</u>	<u>181,820</u>
Expenditure		
Expenditure on charitable activities		
Purchases	14,729	11,638
Wages and salaries	85,564	89,002
Employer's NIC	1,889	2,222
Pension costs	5,164	6,467
Rates and water	9,356	9,789
Light and heat	9,283	8,110
Repairs and maintenance	17,220	12,989
Insurance	4,821	4,785
Legal and professional fees	2,944	2,598
Telephone	490	497
Other office costs	7,526	3,615
Depreciation	28,849	25,925
Interest on bank loans and overdrafts	186	2,536
(Gains)/losses on disposal of fixed assets	253	(65,115)
Charitable donations	23,428	19,196
Church holiday costs	18,186	19,312
External speakers	2,650	2,578
Manse expenses	4,995	4,189
	<u>237,533</u>	<u>160,333</u>
Total expenditure	<u>237,533</u>	<u>160,333</u>
Net (expenditure)/income	<u>(64,056)</u>	<u>21,487</u>

WELCOME HALL EVANGELICAL CHURCH CIO

NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Expenditure on charitable activities		
Faith teaching (inc. depreciation)		
<i>Activities undertaken directly</i>		
Purchases	14,729	11,638
Rates and water	9,356	9,789
Light and heat	9,283	8,110
Repairs and maintenance	17,220	12,989
Insurance	4,821	4,785
Telephone	490	497
Other office expenses	7,526	3,615
Depreciation	28,849	25,925
Gain on disposal of fixed asset	253	(65,115)
Charitable donations	23,428	19,196
External speakers	2,650	2,578
Manse expenses	4,995	4,189
	<u>123,600</u>	<u>38,196</u>
<i>Support costs</i>		
Salaries	85,564	89,002
Employer's NIC	1,889	2,222
Pension contributions	5,164	6,467
Legal and professional fees	527	228
Bank charges and interest	186	2,536
	<u>93,330</u>	<u>100,455</u>
Holiday and outings		
<i>Activities undertaken directly</i>		
Church holiday costs	<u>18,186</u>	<u>19,312</u>
Governance costs		
Accountancy fees	<u>2,417</u>	<u>2,370</u>
Expenditure on charitable activities	<u><u>237,533</u></u>	<u><u>160,333</u></u>