



Chiltern Evangelical Church

Annual Report and Financial Statements

Year ending 31 March 2025

Trustees report for the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2025.

Reference and Administrative Details

The Trustees and Treasurer during the year were as follows:

Mr. Bruce Jenkins (Trustee)
Mr. Joe King (Trustee)
Mr. Peter Seccombe (Trustee)
Mr. Kevin Judge (Treasurer)

Structure, Governance and Management

The Church is governed by its constitution. Trustees are appointed by the Church Meeting and are responsible for leading the church. They are assisted by the Deacons in the running of the church. The church is a registered CIO - Registered Charity No. 1193698

Objectives

The Church's aims are to worship God, to make known the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God.

Activities

The Church's work engages the community in Emmer Green through its meetings in the Emmer Green Youth and Community Centre, and the community in Sonning Common through activities principally in its own premises. The main objectives of the church are carried out through its Sunday services which are advertised through noticeboards, leaflets and on-line and to which all in the community are invited and welcomed. These services are designed to be accessible for families with children both in terms of timing and content. They are supported by weekly meetings for bible study and prayer.

The work also includes a range of regular community focused activities for mothers and toddlers (weekly, music-based session) and young people of primary school age (fortnightly youth club). There are also opportunities for one-to-one or group discussions for those seeking to learn more about the Christian faith or who need counsel and pastoral care.

Public Benefit

In carrying out its activities in the year under review, the Trustees have had regard to the public benefit guidance issued by the Charity Commission and are satisfied that the activities mentioned above have all been for public benefit.

Financial Review

General funds are used to pay the Pastor's salary, to pay any rents and running costs, to provide literature and to fund various projects. Designated gifts are for the support of Building projects and the weekly Mainly Music session for Mothers and Toddlers.

Expenditure across the funds exceeded Income by £62,300.

Reserves Policy

The Church maintains sufficient monies in the General Fund to cover 3 months of expenditure. The General Fund balance is reviewed regularly and amounts are transferred to/from the General Reserve Fund to maintain the target General Fund balance (currently set at £15,000).

Church Building Project

The Church is planning to replace the existing building at Sonning Common with a new structure. There have been some donations made to the charity and these are held in a designated Sonning Common Building Project Fund. Total expenditure in the reporting period was £121,754 for project fees.

Trustee Remuneration

Note 3.1 in the accounts records that Bruce Jenkins serves both as a Trustee and as a remunerated employee of the charity. The amounts paid are set out accordingly. These payment details were not included in the previous year's accounts. Acting on advice from the Charity Commission, the Trustees acknowledge that these details should have been included and extend their apologies for the oversight.

The Trustees report is signed on their behalf by:

Name

JW KING

Signature



Date

10/Aug/2025

Receipts and Payments Account

	Unrestricted funds	Restricted funds	Total funds	Prior year Total funds
Receipts:				
Donations	107,764	7,500	115,264	73,602
Income from charitable activities	1,139	—	1,139	1,097
Investments	5,378	—	5,378	1,659
Total Receipts	114,281	7,500	121,781	76,359
Payments:				
Expenditure on charitable activities	176,582	7,500	184,082	74,615
Total Payments	176,582	7,500	184,082	74,615
Net receipts / (payments) resources	(62,300)	—	(62,300)	1,743
Total funds brought forward	322,990	—	322,990	321,246
Total funds carried forward	260,689		260,689	322,990

Statement of assets and liabilities

	General Fund	Designated Fund	Restricted Fund	Total	Prior Year Total
Current assets - Cash at bank and in hand					
CEC Current Account -	2,273	—	—	2,273	3,329
Totals	2,273	—	—	2,273	3,329
Current assets - Investments					
Business Savings	11,329	75,689	—	87,018	319,660
Kingdom Bank 90 Day Notice	671	85,000	—	85,671	—
Virgin Money 120 Day Notice	727	85,000	—	85,727	—
Totals	12,727	245,689	—	258,416	319,660
Grand total	15,000	245,689	—	260,689	322,990

Signed on behalf of the trustees:

Name JULINE

Signature [Signature]

Date 10/Aug/2025

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

- The accounts are prepared on a Receipts and Payments basis in accordance with the Charities Act 2011 and Charities SORP.
- Donations represent monies received during the year, including gift aid.
- Charitable Activities Expenditure comprises all expenditure directly related to the Church's objectives.
- The church owns no property but is the beneficiary of the Chiltern Evangelical Church property which is held in trust.

2. Charitable Activities – Expenditure

	General Fund	Designated Fund	Restricted Fund	This Year Total	Prior Year Total
Adventurers	60			60	148
Building Project Fees		114,254	7,500	121,754	17,017
Catering	375			375	394
DBS Checks	102			102	31
Events	1,589			1,589	1,468
Hall Hire	3,444			3,444	3,078
Independent Examination	400			400	450
Insurance	1,836			1,836	1,257
Licences/Registration Fees	935			935	634
Mainly Music		1,528		1,528	1,604
Salary Costs	43,731			43,731	43,745
Utilities	2,766			2,766	2,223
Visting Speakers	1,664			1,664	2,397
Books					64
Legal Advice	3,570			3,570	
Property Maintenance	63			63	
Tech Hardware	123			123	105
Training	142			142	
	60,800	115,782	7,500	184,082	74,615

3. Employee Information

The number of employees was 1. No employee received remuneration exceeding £60,000 p.a.

3.1 Bruce Jenkins is a Trustee and an employee of the charity. For his employment he received a gross salary of £42,652. The charity paid £1,092 in employer contributions to a NEST workplace pension scheme.

The Charity's Constitution makes allowance for payments to Trustees who are also employees. Section 6.1 states:

"... any employee of the Church may receive reasonable compensation for carrying out their duties as office holders and/or employees notwithstanding that they are or may be a Charity Trustee or a Connected Person to a Charity Trustee."

3.2 An overpayment of Employee NI contributions in the previous financial year resulted in an interest credit of £13 from HMRC.

4. Funds Reconciliation

	Brought Forward	Received	Paid	Transfer between Funds	Carried Forward
GENERAL FUND	15,000	82,310	(60,800)	(21,510)	15,000
DESIGNATED FUNDS					
Church Building Project	98,706	30,832	(114,254)		15,284
Unallocated Gifts	117,094				117,094
Mainly Music		1,139	(1,528)	389	
General Reserve	92,190			21,121	113,311
Total	307,990	31,971	(115,782)		245,689
RESTRICTED FUNDS					
Building Fund		7,500	(7,500)		
TOTAL FUNDS	322,990	121,781	(184,082)		260,689

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHILTERN EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2025, which are set out on pages 4 to 6.

Respective responsibilities of trustees and independent examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

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 consideration 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 which give 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 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.

David Cooke MA (Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close,
Banbury,
Oxon. OX16 9DS



Date: 15/08/25