

The Church of Christ the King Eastington
Statement of financial activities
for the year to 31st March 2025

	Notes	2025 Unrestricted Funds	2025 Restricted Funds	2025 Total Funds	2024 Total Funds
Income	2				
Weekly offerings		21795	0	21795	15154
Donations		35	0	35	5
Charitable activities		207	0	207	680
Interest		<u>6</u>	<u>0</u>	<u>6</u>	<u>0</u>
Total		<u>22043</u>	<u>0</u>	<u>22043</u>	<u>15839</u>
Expenditure	3				
Charitable activities		<u>26467</u>	<u>0</u>	<u>26467</u>	<u>10477</u>
Total		<u>26467</u>	<u>0</u>	<u>26467</u>	<u>10477</u>
Net (expenditure)/income		<u>-4424</u>	<u>0</u>	<u>-4424</u>	<u>5362</u>
Funds at 1st April 2024		<u>10532</u>	<u>5</u>	<u>10537</u>	<u>5175</u>
Funds at 31st March 2025		<u>6108</u>	<u>5</u>	<u>6113</u>	<u>10537</u>

The Church of Christ the King Eastington
BALANCE SHEET
As at 31 March 2025

	Note	2025	2024
Current assets			
Debtors	6	2215	2714
Cash at bank and in hand	7	<u>4848</u>	<u>8540</u>
		7063	11254
Current liabilities			
Creditors: amounts falling due within one year	8	<u>950</u>	<u>717</u>
Net current assets		<u>6113</u>	<u>10537</u>
Funds of the Charity			
Reserves			
Unrestricted funds	12	6108	10532
Restricted funds	12	<u>5</u>	<u>5</u>
		<u>6113</u>	<u>10537</u>

The CIO was entitled to exemption from audit under s447 of the Companies Act 2006 relating to small companies.

The Trustees and members have not required the CIO to obtain an audit.

The Trustees acknowledge their responsibilities for the CIO to comply with the legal requirements with respect to to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to a CIO.

Approved by the Trustees on 3rd June 2025
and signed on their behalf by Rev Paul Edwards: Chair

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025
Notes to the accounts

1. Accounting policies

a. Basis of preparation and assessment of going concern

The accounts have been prepared under the historical cost convention with items recognised at cost. The accounts have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing the accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued 16 July 2015 and the Charities Act 2011.

The Church constitutes a public benefit entity as defined by FRS 102.

The church does not foresee any issues with remaining a going concern.

b. Funds structure

Restricted Funds are funds given for a specific purpose, which are not available for general use.

Designated funds are funds set aside by the Trustees for a particular purpose in the future and may be redesignated by the Trustees at their discretion.

The Reserve Fund is the amount of funds to be held to cover any unforeseen eventuality which could otherwise threaten the future of the solvency of the church. A reserve Of £4,000 will be held to cover any shortfall in income or unforeseen expenditure.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objectives.

2. INCOME

a. Recognition of income

These are included in the Statement of Financial Activities when

- the charity becomes entitled to the resources
- it is more likely than not that trustees will receive the resources
- the monetary value can be measured with sufficient reliability

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025

Notes to the accounts

b. Offsetting

There has been no offsetting of assets and liabilities, or income and expenditure, unless required or permitted by the FRS 102 SORPS or FRS 102.

c. Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor specifies otherwise.

d. Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

e. Income from interest

This is included in the accounts when receipt is probable and the amount can be measured reliably.

3. EXPENDITURE AND LIABILITIES

a. Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

b. Redundancy cost

The charity made no redundancy payments during the year.

c. Deferred income

There were no material items of deferred income included in the accounts.

d. Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

e. Creditors

Creditors are measured at settlement amount.

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025
Notes to the accounts
4. Income and Expenditure Account

	Note	General Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
INCOME -						
GENERAL						
Weekly offering		19711	0	0	19711	11602
Income Tax refunds	9	<u>2084</u>	<u>0</u>	<u>0</u>	<u>2084</u>	<u>3552</u>
		21795	0	0	21795	15154
Donations and collections		35	0	0	35	5
Messy Church	11	0	0	0	0	0
Interest		<u>6</u>	<u>0</u>	<u>0</u>	<u>6</u>	<u>0</u>
		21836	0	0	21830	15159
YOUTH WORK						
Fees		168	0	0	168	252
Tuck shop		<u>39</u>	<u>0</u>	<u>0</u>	<u>39</u>	<u>76</u>
		207	0	0	207	328
Designated Fund						
CHILDREN'S WORK						
Baby and Toddler Group						
Fees		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>352</u>
TOTAL RECEIPTS		<u>22043</u>	<u>0</u>	<u>0</u>	<u>22043</u>	<u>15839</u>
EXPENDITURE						
Staff costs	13	19745	0	0	19745	5047
Rent		2655	0	0	2655	3062
Bibles and Bible stories for school		514	0	0	514	681
Software		0	0	0	0	144
Insurance		172	0	0	172	203
Gifts and donations		2000	0	0	2000	804
Licenses		156	0	0	156	93
Publicity materials		0	0	0	0	0
Messy Church	11	30	0	0	30	0
Preachers expenses		83	0	0	83	143
Mothers and toddlers snacks and						

craft expenses	0	0	0	0	9
Advert for minister	0	0	0	0	60
Expensed equipment	244	0	0	244	
Youth club	193	0	0	193	69
Crafts for services	350	0	0	350	0
Storage boxes	123	0	0	123	0
Sundry items	<u>202</u>	<u>0</u>	<u>0</u>	<u>202</u>	<u>162</u>
TOTAL EXPENSES	<u>26467</u>	<u>0</u>	<u>0</u>	<u>26467</u>	<u>10477</u>
EXCESS OF EXPENDITURE OVER INCOME (income over expenditure)	<u>-4424</u>	<u>0</u>	<u>0</u>	<u>-4424</u>	<u>5362</u>
Funds at 31/03/24	<u>10532</u>	<u>0</u>	<u>5</u>	<u>10537</u>	<u>5175</u>
Funds at 31/03/25	<u>6108</u>	<u>0</u>	<u>5</u>	<u>6113</u>	<u>10537</u>

There was £5 of restricted income in the previous year, which has not yet been allocated.

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025
Notes to the accounts

5. Related party transactions and expenses and remuneration

The Trustees all give freely of their time and expertise without any form of remuneration.

Expenses have been reclaimed where monies have been expended on behalf of the work of the church. There are 2 signatories for the release of any payments.

6. Debtors	2025	2024
Tax rebate on Gift Aided items	2084	2667
Other	<u>131</u>	<u>47</u>
	<u>2215</u>	<u>2714</u>

7. Cash at bank and in hand

Bank	4776	8514
In hand	<u>72</u>	<u>26</u>
	<u>4848</u>	<u>8540</u>

8. Creditors	2025	2024
Amounts falling due within one year		
Rent	150	275
HM Revenue and Customs	584	384
Pension – NEST	93	58
Storage boxes	<u>123</u>	<u>0</u>
	<u>950</u>	<u>717</u>

9. Tax rebate

(2024 A tax rebate of £885 was claimed for 2022/23 and a further	2025	2024
Rebate of £2667is due to be reclaimed for 20232/24)	<u>2084</u>	<u>3552</u>

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025

Notes to the accounts

10. Gifts and donations

10a. Monies received and passed on

Monies received to be passed on to third parties have been netted in the accounts.

	2025	2024
Leprosy Mission		
Received	0	21
Passed on	<u>0</u>	<u>21</u>
In hand	<u>0</u>	<u>0</u>
Tumaini Fund		
Received	0	10
Passed on	<u>0</u>	<u>10</u>
In hand	<u>0</u>	<u>0</u>
Compassion		
Received	106	135
Passed on	<u>106</u>	<u>135</u>
In hand	<u>0</u>	<u>0</u>
TEAR fund		
In hand	5	0
Received	166	5
Passed on	<u>166</u>	<u>0</u>
In hand	<u>5</u>	<u>5</u>
Other		
Received	0	15
Passed on	<u>0</u>	<u>15</u>
In hand	<u>0</u>	<u>0</u>
	2025	2024
10b. Gift and Donations		
Leprosy Mission	300	402
United Christian Broadcasters	300	0
Care	300	0
Compassion UK	300	402
Cullens	<u>300</u>	<u>0</u>
	<u>1500</u>	<u>804</u>

The Church of Christ the King Eastington
Accounts for the year ended 31 March 2025
Notes to the accounts

11. Messy Church	2025	2024
Donations	0	0
Costs	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

12. Reserves	2025	2025	2025		2024
	Unrestricted	Designated	Restricted	Total	Total
At 01/04/24	10530	2	5	10537	5175
Excess of expenditure over income	-4424		0	-4424	0
Transfers between reserves	<u>-2</u>	<u>-2</u>	<u>0</u>	<u>0</u>	<u>0</u>
At 31/03/24	<u>6108</u>	<u>0</u>	<u>5</u>	<u>6113</u>	<u>5175</u>

13. Staff costs	2025	2024
Salaries and wages	18139	4750
Social security costs	1248	247
Pension costs (defined contribution scheme)	<u>357</u>	<u>50</u>
Total staff costs	<u>19744</u>	<u>5047</u>

The employee earned less than £60,000 in both years.

In both years there was only 1 employee.

**The Church of Christ the King
Eastington
(CIO Number 1198059)
Report and Accounts for the year ended
31st March 2025**

The Church of Christ the King Eastington

Accounts for the year ended 31st March 2025

Annual Report

The Trustees present their report and accounts for the Charitable Incorporated Organisation (CIO), The Church of Christ the King Eastington, which cover the year to 31st March 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIOs trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland published on 16 July 2015.

Objectives and activities for the public benefit and plans for the future

The stated objects of the Church of Christ the King Eastington are to advance the Christian religion in Eastington and the surrounding area for the benefit of the public through such activities as holding prayer meetings, providing grants to other organisations which include/promote Christian worship, producing and/or distributing literature on the Evangelical faith to enlighten others about the Christian faith.

Activities in pursuing these objectives have included:

- The provision of Church Service mainly on Sunday mornings
- Bible Studies
- The running of parent and toddler groups
- The running of a youth club
- Pastoral and practical support for members and non-members in need

These activities taken together have addressed the main purposes of the Church of increasing the awareness of God's presence and to celebrate God's love, serving the community through being a good neighbour to people in need and challenging injustice, evangelism by the advancement of the Christian Faith through preaching the Gospel and making disciples of Jesus Christ and learning and caring through helping people to grow and learn as Christians, through mutual support and care.

The Church has gradually been consolidating, in the last year, in preparation for expanding it's activities with the aim of growth from what is currently a fairly low base.

The Trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit.

Review of the past year

Since the last Report and Accounts the Church has had a year in which blessings and growth have been plentiful.

Rev Barbara Lang was formally welcomed as minister of the Church on 18th February 2024 and together, working closely with Rebecca Burgin and the other Trustees, some new activities and streams of ministry have been identified and begun.

The Baby and Toddler Group had been suspended after October half term in 2023. It was, at that time, hoped that it would be possible to restart this at a future date. It quickly became obvious that this was not possible due to restrictions with the hired building and so a new plan has now been formed.

With the opportunity to renovate and alter the downstairs areas of Pike Lock House a venue has been created, without cost to the Church, which can now be used for weekly Church events and programme.

The first activity to be held here will be the long-awaited resumption of the Parent and Toddler Group. Now called Little Feet on the Way we are hoping that the work in this area will grow over time.

It is imagined that in the future the Pike Lock House venue will be utilized further for meet and chat meals and groups and several Bible Studies are already meeting here during the week.

Another exciting development is the creation of a Messy Church group which will meet monthly as well as at larger events in the School Holidays. It is envisioned that the venues for this group will include the Two Can Theatre building, Great Oldbury Community Centre, Eastington Community Centre as well as Eastington Community Orchards for outdoor events.

There is hope that through this provision of a regular Messy Church a new congregation will be grown in addition to the current Sunday morning congregation. It has been a real blessing to see Grandparents, Parents and children taking part in acts of worship together.

Visits to Whitminster School have also resumed in the last year. Bringing the Bible Stories to life with acting out of Biblical scenes which the children have fully embraced. This is again the resumption of a former activity that became unviable because of practicalities. The Church has been blessed to have the opportunity to build on relationships locally from the past.

The Youth work continues on Friday evenings and has been very successful with young people enjoying various activities as well as learning more about God and the Christian faith and having the opportunity to discuss the big

questions of life. We believe that this group will grow in the coming year and more lives will be touched through this ministry.

Sherborne House, a retirement home in Stonehouse has opened the doors for the Church to bring a monthly Church service in. We have the vision for this to grow into a real opportunity for ministry within Sherborne House and Stonehouse.

We continue to seek for God's will for our endeavours in the days ahead.

We are still enjoying meeting together at our regular Sunday morning services, led by Barbara and also some of our own members and visiting preachers.

In the main we have continued to meet in the Old Methodist Hall, hiring this from the Two Can Inclusive Theatre Company, although with the option of Pike Lock House now available and other local venues in Eastington and Great Oldbury we are exploring the opportunity to discover what works best for outreach and the spreading of God's Word.

The church currently has 8 members and a limited number of people able to carry out the work and activities. However the current growth of activities is very uplifting and the hope is for more local people to be present at our activities and become part of the Church over the coming months.

We continue to believe that God has a future for us as a Church and we also continue to commit ourselves to following and worshipping Him, supporting each other and reaching out to the communities around us.

We pray that in the coming year, through the prayers and work of the Church that lives will be changed for the glory of God through Jesus Christ our Saviour.

Grant making policy

The Trustees usually make grants to charities or church bodies with which its members are familiar. Grants are not usually made as a result of unsolicited requests.

It was agreed to adopt a policy of giving away, to outside organisations (sharing the charities aims and objectives), a tenth of all income at the AGM each year. We will continue to review the grant making policy from time to time to ensure that it reflects the church's objectives and thereby advances public benefit.

Financial review and how our grant making delivered public benefit

Grants totalling £1500 (2024 £804) were given to Compassion, as a result of the adoption of the giving policy.

Contribution made by volunteers

All of those who are trustees, and members of the CIO who undertake activities for the church are volunteers.

The minister, Rev Barbara Lang, is employed by the church, for 26 hours a week (previously 20 hours until November 2024).

Achievements and performance

The main achievements this year have been the consolidation of the remaining church after a number of losses of key individuals.

Financial review

At the end of the period the CIO had £4,848 (2023 £8,540), in the bank and in hand.

Investment policy and performance

The Church's funds were held in a co-operative bank account. This is non interest bearing.

The Trustees will consider finding an interest bearing account, for funds currently surplus to the cost of day to day running.

Risk management

The Trustees have adopted a low risk approach to running the Church. The church does not own its own building and does not engage in activities which could expose it to large financial liabilities. It does now have a part time minister, but her costs are underwritten, if there is any shortfall in income. Risk Assessments are undertaken and insurance cover is in place.

Reserves policy

The Reserves of the charity are that part of the charity's income that is freely available for its general purposes. This does not include Restricted Funds (funds donated for a specific purpose) as these cannot be used for general purposes.

The church considers that its day to day expenditure will be matched by expected income. However, a reserve of £4,000 will be held to cover any shortfall in income or unforeseen expenditure.

The CIO has growing overheads currently. Any grant commitments into the future will be held in designated or restricted funds as appropriate depending on the conditions applying to the grant.

Structure, governance and management

The Church has Trustees who meet, every other month (2024 roughly monthly), and oversee the church work, along with the minister. This includes setting, monitoring and updating everyday policies and procedures. Significant policies will be discussed and agreed at General Meetings. Others who attend the church regularly may be invited to attend but not vote at General Meetings.

The church adopted the policy of giving away 10% of all its income to organisations sharing its beliefs and objectives in regard to public benefit. This policy will be reviewed and implemented at each AGM.

If it is felt that any further grants should be made during the year, this is discussed and agreed at regular Trustee meetings.

Employees, remuneration and expenses

The church currently has one paid employee, the minister. All others involved are volunteers and give of their time freely, only claiming expenses when they have been correctly incurred for the CIO.

Trustees:

Beck Burgin: Treasurer

Paul Edwards: Chair

Howard Miles

Trust Address:

The Pike Lock House

Eastington

Stonehouse

Gloucestershire

GL10 3RT

Bankers:

The co-operative bank

P O Box 250

Skelmersdale

WN8 6WT

Independent Examiner

The CIO's income was under £25,000, so no Independent Examiner was appointed.

The Trustees responsibilities in relation to the accounts

The Trustees are responsible for preparing an annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires it to prepare accounts for each year which give a true and fair view of the state of affairs of the church and of the incoming resources and application of resources, of the church for that period. In preparing the accounts, the trustees are required to

- . select suitable accounting standards and then apply them consistently
- . observe the methods and principles in the applicable Charities SORP
- . make judgements and estimates that are reasonable and prudent
- . state whether applicable accounting standards have been followed
- . prepare accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for the maintenance and integrity of the charity and financial information and the preparation of accounts.

Approved by the Trustees on 3rd June 2025
and signed on their
behalf by:

Rev Paul Edwards: Chair