

REGISTERED CHARITY NUMBER: 1200180

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
BUTTS FREE CHURCH**

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

BUTTS FREE CHURCH

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BUTTS FREE CHURCH

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objective of the Church is to advance the Christian faith in accordance with the statement of faith of The Fellowship of Independent Evangelical Churches.

Significant activities

As part of its outreach into the local community, the Church holds a term time meeting each week for young people, and a monthly meeting throughout the year. These meetings include suitable supervised activities as well as relevant teaching based on the Bible. The Church also holds a 4-day holiday club during the summer school holiday.

In addition to the normal services on a Sunday, the Church also holds a weekly prayer and Bible study, and a bi-weekly meeting for the retired. The Pastor takes a monthly service in a retirement home, and also visits a number of the local primary schools to lead Collective Worship.

Members are invited to take services in other churches. This includes a church in a nearby village where a couple of members preach several times throughout the year.

Public benefit

In planning the Church's activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Church continues to be actively involved with other local churches in the operation of Alton Foodbank which is affiliated to the Trussell Trust being the main national and respected Foodbank in the UK with some 1,400 Foodbanks nationwide. Alton Foodbank is operated by Alton Christian Care Ltd and some of the Trustees are members of Butts Free Church.

The Church continues to provide financial support to a charity that is working in the Middle East with, in particular, disadvantaged children and since 2014 has been particularly active in assisting those who are refugees from conflict and war, and which work is recognised and supported by respected international organisations.

The Church also continues to support a Bible Institute in Portugal.

Butts Free Church now has one full time Pastor serving the Church and the wider community and he works together with other Churches' Ministers to provide ministries within the town of Alton and surrounding villages.

As seen above, the Church continues to have an interest in outreach locally, nationally, and internationally, and aims to give 25% of its income to third parties with similar aims to that of the Church itself.

FINANCIAL REVIEW

Reserves policy

The Trustees' policy is to maintain a prudent level of reserves, commensurate with its ongoing activities.

FUTURE PLANS

The Trustees intent to continue the current aims of advancing the Christian faith in the town of Alton and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation, registered at the Charity Commission on 25 August 2022, and is controlled by a constitution and church handbook.

BUTTS FREE CHURCH

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Church is governed by its Minister, Trustees and Elected Officers who meet regularly to set policy and review the activities of the Church in the town of Alton.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1200180

Principal address

14 Northanger Close
Alton
Hampshire
GU34 2BH

Trustees

Rev B Burge
Professor J Evans
Mrs J Taylor
S Warwick
Dr P West
Mrs R West
P Dunn (appointed 26.11.24)

Independent Examiner

Caroline Scull FCCA
B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Approved by order of the board of trustees on 8 September 2025 and signed on its behalf by:



Trustee - P.A.DUNN.

**Independent Examiner's Report to the Trustees of
BUTTS FREE CHURCH**

Independent examiner's report to the trustees of BUTTS FREE CHURCH

I report to the charity trustees on my examination of the accounts of BUTTS FREE CHURCH (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Caroline Scull FCCA

B20 Limited
Chartered Certified Accountants
Charwell House
Wilsom Road
Alton
Hampshire
GU34 2PP

Date: 10.9.2025.

BUTTS FREE CHURCH

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		81,558	15,049	96,607	83,165
Investment income	2	<u>3,197</u>	<u>-</u>	<u>3,197</u>	<u>1,948</u>
Total		<u>84,755</u>	<u>15,049</u>	<u>99,804</u>	<u>85,113</u>
EXPENDITURE ON					
Charitable activities					
Church activities		69,573	2,275	71,848	74,044
Other		<u>570</u>	<u>-</u>	<u>570</u>	<u>800</u>
Total		<u>70,143</u>	<u>2,275</u>	<u>72,418</u>	<u>74,844</u>
NET INCOME		14,612	12,774	27,386	10,269
Other recognised gains/(losses)					
Gains/(losses) on revaluation of fixed assets		<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,300)</u>
Net movement in funds		14,612	12,774	27,386	(31)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>96,585</u>	<u>38,201</u>	<u>134,786</u>	<u>134,817</u>
TOTAL FUNDS CARRIED FORWARD		<u>111,197</u>	<u>50,975</u>	<u>162,172</u>	<u>134,786</u>

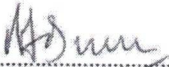
The notes form part of these financial statements

BUTTS FREE CHURCH

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	4	17,147	-	17,147	15,430
Cash at bank		<u>95,322</u>	<u>51,080</u>	<u>146,402</u>	<u>120,453</u>
		112,469	51,080	163,549	135,883
CREDITORS					
Amounts falling due within one year	5	(1,272)	(105)	(1,377)	(1,097)
NET CURRENT ASSETS		<u>111,197</u>	<u>50,975</u>	<u>162,172</u>	<u>134,786</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,197</u>	<u>50,975</u>	<u>162,172</u>	<u>134,786</u>
NET ASSETS		<u>111,197</u>	<u>50,975</u>	<u>162,172</u>	<u>134,786</u>
FUNDS	6				
Unrestricted funds				111,197	96,585
Restricted funds				<u>50,975</u>	<u>38,201</u>
TOTAL FUNDS				<u>162,172</u>	<u>134,786</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8 September 2025 and were signed on its behalf by:


Trustee - P. A. DUNN.

BUTTS FREE CHURCH

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>3,197</u>	<u>1,948</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses incurred in the performance of their duties as trustees paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

BUTTS FREE CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other debtors	16,427	15,430
Prepayments	<u>720</u>	<u>-</u>
	<u>17,147</u>	<u>15,430</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Other creditors	<u>1,377</u>	<u>1,097</u>

6. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	71,585	14,612	86,197
Commitment reserve	<u>25,000</u>	<u>-</u>	<u>25,000</u>
	96,585	14,612	111,197
Restricted funds			
Development fund	36,841	780	37,621
Pastoral fund	750	-	750
Youth work fund	590	11,994	12,584
Mission fund	<u>20</u>	<u>-</u>	<u>20</u>
	<u>38,201</u>	<u>12,774</u>	<u>50,975</u>
TOTAL FUNDS	<u>134,786</u>	<u>27,386</u>	<u>162,172</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,755	(70,143)	14,612
Restricted funds			
Development fund	780	-	780
Youth work fund	<u>14,269</u>	<u>(2,275)</u>	<u>11,994</u>
	<u>15,049</u>	<u>(2,275)</u>	<u>12,774</u>
TOTAL FUNDS	<u>99,804</u>	<u>(72,418)</u>	<u>27,386</u>

BUTTS FREE CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	71,486	99	71,585
Commitment reserve	<u>25,000</u>	<u>-</u>	<u>25,000</u>
	96,486	99	96,585
Restricted funds			
Development fund	36,061	780	36,841
Pastoral fund	750	-	750
Youth work fund	1,500	(910)	590
Mission fund	<u>20</u>	<u>-</u>	<u>20</u>
	<u>38,331</u>	<u>(130)</u>	<u>38,201</u>
TOTAL FUNDS	<u>134,817</u>	<u>(31)</u>	<u>134,786</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	82,604	(72,205)	(10,300)	99
Restricted funds				
Development fund	780	-	-	780
Youth work fund	-	(910)	-	(910)
Mission fund	<u>1,729</u>	<u>(1,729)</u>	<u>-</u>	<u>-</u>
	<u>2,509</u>	<u>(2,639)</u>	<u>-</u>	<u>(130)</u>
TOTAL FUNDS	<u>85,113</u>	<u>(74,844)</u>	<u>(10,300)</u>	<u>(31)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

BUTTS FREE CHURCH

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	67,900	66,724
Donations	12,280	780
Gift aid	<u>16,427</u>	<u>15,661</u>
	96,607	83,165
Investment income		
Deposit account interest	<u>3,197</u>	<u>1,948</u>
Total incoming resources	99,804	85,113
EXPENDITURE		
Charitable activities		
Wages	36,870	40,896
Rent	12,000	12,000
Insurance	372	361
Local mission giving	420	420
Resources	7,066	3,068
Sundries	120	870
International mission giving	<u>15,000</u>	<u>16,429</u>
	71,848	74,044
Support costs		
Governance costs		
Accountancy and legal fees	<u>570</u>	<u>800</u>
Total resources expended	<u>72,418</u>	<u>74,844</u>
Net income	<u>27,386</u>	<u>10,269</u>

This page does not form part of the statutory financial statements