

SPRING ROAD EVANGELICAL CHURCH

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

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David Cooke & Co
Chartered Accountants
5 Briar Close
Banbury
Oxon OX16 9DS

SPRING ROAD EVANGELICAL CHURCH

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 address is: Spring Road Evangelical Church, Spring Road, Southampton SO19 2NU.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mark Stocker (Pastor)
Tim O'Mahony
Mike Collins
Rex Stocker

Mike Taylor
Richard Patten
Richard Cruse

Structure, Governance and Management

Governing Document

The Charity is controlled by its governing document (the CIO Constitution) and also by the "Church Rules and Regulations". The Church is registered with the Charity Commission, registration number 1200528.

Recruitment and appointment of new trustees

The appointment of new trustees is governed and set out in the governing document.

It is the Elders and Deacons who are elected as trustees by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

Safeguarding

We seek to regularly review our safeguarding activities and procedures and regularly remind the church of good practice and the need for vigilance in this matter.

Objectives and Activities

Our aim is to advance the Christian faith through those methods and means commended to us in the Bible, showing a practical loving concern for all men and women, regardless of background or race, with an aim to the glory of God.

We make known the message of the Bible through various means such as the Sunday worship services (to which all are welcome), open air preaching, through the church book shop, through children's and young people's clubs and activities and by the distribution of free literature.

We seek to encourage Christians in their faith, through teaching, fellowship, pastoral care and ministry to the elderly and infirm. We provide food and diaconal aid for those who are in need, both here and overseas. We give financial support to other charities whose aims are consistent with our own.

SPRING ROAD EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Achievements and Performance

Worship Services

We welcome all members of the public who wish to attend our services of worship. In the regular preaching of the church, we are now in a series in Luke's gospel in the morning, and a series on "What is a Christian?" in the evenings.

We continue with the monthly invitation service with several taking the opportunity to invite friends. We have had several new people attend these services, some from the open-air meetings, some through contact with those in the Bookshop and some through personal invitation. The meal provided after the invitation service still proves popular.

We have rejoiced to hold two baptisms during the past year.

Bible Study and Prayer Meeting

It is encouraging that we have good numbers at the prayer meeting. Prayer is fundamental to the life of the church. In the Bible Studies we are following a survey of the Old Testament books. We have had others also take occasional Bible studies.

Church Departments

Though our membership is smaller, with the ongoing support and work of the members and of others who attend, and with God's help, the church has maintained over 20 departments and activities throughout the year.

Support of Other Churches and the Wessex Conference

We seek to encourage and support other churches through our Wessex Prayer Link. Our Wessex Conference took place on Saturday 22nd February. Fellowship was enjoyed with those from several other churches.

Support of Works Abroad

We have given gifts to various charities and causes as set out in note 8 on pages 10 & 11. We have also had representatives come and speak to us from the Middle East Reformed Fellowship, SASRA (The Soldier and Aviators' Scripture Readers Association), Lefkosia Protestant Church, Cyprus (James Swanson) and heard about the work Jonathan and Vicky Durstenfeld.

Pastoral Care and Help for Those in Need

We have provided food for some members in need. Regular visitation of those unable to attend the church, those with poor health and those in hospital has been undertaken.

Livestream

We continue to live stream our services. This is an invaluable help to those who are unable to attend the services in person.

SPRING ROAD EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Continued)

Achievements and Performance (continued)

An Assistant

We are still prayerfully seeking to appoint an assistant who can help our current pastor with his duties and who might be suitable to take up the pastorate when the current pastor retires. We have set aside a Designated Fund for this purpose.

Church Building

We now have a completely new entrance foyer, which allows an unhindered view into the church and includes a room for the livestream equipment and operators and a space for parents and young children.

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 the public benefit.

Financial Review

The financial state of affairs of the Charity is considered to be satisfactory. The Trustees believe that the Charity has adequate resources to continue in operational existence for the foreseeable future.

Principal funding sources

These are the gifts and offerings from members and attendees at services, and legacies.

Expenditure

Funds are used to pay the Pastor's salary, to pay for the cost of running the Church premises, to support Missionary organisations and to provide literature and to fund various projects.

Designated Funds

The church continues to hold funds in respect of an exceptional legacy received in the year ended 31 March 2015, which has been placed in a Designated Fund, to assist in the financing of a possible future new minister.

On behalf of the Elders & Deacons

Trustee

Date:

M. A. Bates
13/1/2026

Trustee

[Signature]
15/2/26

SPRING ROAD EVANGELICAL CHURCH

APPENDIX TO THE TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

Departments and Activities of the Church

Church Bulletin Inserts	Mayflower Bulletin Service
Creation Library	Men's Breakfast Bible Studies
Explorers (Sunday School)	Mayflower Christian Bookshop
Junior Friday Club	Open Airs
Senior Friday Club	Senior Fellowship
Foundations	Sunday Prayer Meeting
Young People's Fellowship	Thursday Fellowship
Houseparty and Houseparty @ Home	Wessex Conference & Wessex Prayer Link
Junior Bible Class	Young People's Bible Study
Ladies Bible Studies	Young People's Weekend
Livestream	Older Young People's Weekend

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SPRING ROAD EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2025, which are set out on pages 6 to 10.

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 January 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	Unrestricted <u>Fund</u> <u>£</u>	Designated <u>Funds</u>	Restricted <u>Funds</u> <u>£</u>	2025 <u>Total</u> <u>£</u>	Unrestricted <u>Fund</u> <u>£</u>	Designated <u>Fund</u>	Restricted <u>Funds</u> <u>£</u>	2024 <u>Total</u> <u>£</u>
Incoming Resources									
Voluntary income -									
Donations & Collections		121,699	-	18,970	140,669	89,837	-	11,948	101,785
Investment income		712	3,224	525	4,461	1,021	495	-	1,516
Total incoming resources		122,411	3,224	19,495	145,130	90,858	495	11,948	103,301
Resources expended									
Cost of Generating Funds	2	817	-	-	817	990	-	-	990
Charitable Activities	3	78,368	-	20,889	99,257	83,057	-	15,725	98,782
Total Resources Expended		79,185	-	20,889	100,074	84,047	-	15,725	99,772
Net Movement of Resources		43,226	3,224	(1,394)	45,056	6,811	495	(3,777)	3,529
Transfers between Funds		(2,181)	-	2,181	-	(3,858)	-	3,858	-
		41,045	3,224	787	45,056	2,953	495	81	3,529
General Fund brought forward		109,102	74,861	12,541	196,504	106,149	74,366	12,460	192,975
General Fund carried forward		150,147	78,085	13,328	241,560	109,102	74,861	12,541	196,504

The notes on pages 8 to 10 form part of these financial statements.

BALANCE SHEET AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Designated Fund £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Designated Fund £	Restricted Funds £	2024 Total £
FIXED ASSETS									
Tangible assets	6	450	-	-	450	-	-	-	-
CURRENT ASSETS									
Cash at Bank & in hand		126,133	78,085	13,328	217,546	96,755	74,861	12,541	184,157
Debtors & Prepayments	7	24,219	-	-	24,219	15,739	-	-	15,739
		150,352	78,085	13,328	241,765	112,494	74,861	12,541	199,896
LESS: CREDITORS:									
Due within one year	8	(655)	-	-	(655)	(3,392)	-	-	(3,392)
Net Current Assets		149,697	78,085	13,328	241,110	109,102	74,861	12,541	196,504
NET ASSETS		150,147	78,085	13,328	241,560	109,102	74,861	12,541	196,504
Financed by:									
RESERVES									
Funds	9	150,147	78,085	13,328	241,560	109,102	74,861	12,541	196,504

Approved on 13/1/2026 2025:

Treasurer

Elder

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention, and in accordance with the Charities Statement of Recommended Practice (FRS 102) effective from 2015.

(b) Income.

Donations represent cash received during the year, including tax repayments receivable.

Investment income comprises interest received from money in deposit accounts.

(c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work.

Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, together with support costs.

(d) Fixed Assets

The church building is a historic asset. No valuation is included in the accounts as significant costs are involved in obtaining such a valuation which are onerous compared with the additional benefit derived by the users of the accounts in assessing the trustees' stewardship of the assets.

Fixed assets below an original cost of £500 are not capitalised. Depreciation is provided on all other fixed assets on a straight-line basis, at a rate calculated to write off the cost of the asset less its estimated residual value over its expected useful life at the following annual rates:

Furniture & equipment	25%
Motor vehicles	25%

2. Costs of Generating Funds	Unrestricted	Designated	Restricted	2025	Unrestricted	Designated	Restricted	2024
	<u>Funds</u>	<u>Fund</u>	<u>Funds</u>	<u>Total</u>	<u>Funds</u>	<u>Fund</u>	<u>Funds</u>	<u>Total</u>
	£	£	£	£	£	£	£	£
Advertising & Publicity	817	-	-	817	990	-	-	990

3. Charitable Activities

Staff costs (note 5)	50,078	-	-	50,078	46,752	-	-	46,752
Visiting speakers' fees	2,675	-	-	2,675	2,020	-	-	2,020
Other Ministry & Missions (note 4)	1,092	-	18,598	19,690	1,978	-	11,791	13,769
Gifts to Needy	444	-	82	526	1,096	-	-	1,096
Church Minibus costs	2,402	-	-	2,402	2,351	-	-	2,351
Houseparty/Weekends	322	-	2,209	2,531	9	-	3,934	3,943
Repairs & Maintenance	1,182	-	-	1,182	23,160	-	-	23,160
Property improvements	14,295	-	-	14,295	-	-	-	-
Utilities & internet	3,582	-	-	3,582	3,450	-	-	3,450
Insurance	1,122	-	-	1,122	1,065	-	-	1,065
Administration expenses	415	-	-	415	489	-	-	489
Depreciation	150	-	-	150	-	-	-	-
Miscellaneous expenses	114	-	-	114	192	-	-	192
Independent Examination	495	-	-	495	495	-	-	495
	78,368	-	20,889	99,257	83,057	-	15,725	98,782

4. Other Ministry and Missions

Outreach	1	-	-	1	791	-	-	791
Anniversary	-	-	-	-	11	-	-	11
Young People's Clubs	279	-	-	279	513	-	-	513
Wessex Conference	498	-	-	498	419	-	-	419
Open Air	314	-	-	314	244	-	-	244
External outreach	-	-	18,598	18,598	-	-	11,791	11,791
	1,092	-	18,598	19,690	1,978	-	11,791	13,769

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

	Unrestricted <u>Funds</u>	Designated <u>Fund</u>	Restricted <u>Funds</u>	2025 <u>Total</u>		Unrestricted <u>Funds</u>	Designated <u>Fund</u>	Restricted <u>Funds</u>	2024 <u>Total</u>
5. Employee information	£	£	£	£		£	£	£	£
Gross wages & salaries	44,837	-	-	44,837		42,108	-	-	42,108
Pension costs	971	-	-	971		889	-	-	889
Pastor's expenses	4,270	-	-	4,270		3,755	-	-	3,755
	<u>50,078</u>	<u>-</u>	<u>-</u>	<u>50,078</u>		<u>46,752</u>	<u>-</u>	<u>-</u>	<u>46,752</u>

The average number of persons employed during the year was 2 (2024: 2). No employee received remuneration in excess of £60,000 p.a.

No trustee received any remuneration, apart from Mr Stocker for his work as the pastor of the church.

	2025				2024	
6. Fixed Assets	Equipment	Motor Vehicles	Total		Motor Vehicles	Total
Cost						
Brought forward		18,600	18,600		35,046	35,046
Additions	600	-	600		-	-
Disposals		-	-		(16,446)	(16,446)
Carried forward	<u>600</u>	<u>18,600</u>	<u>18,600</u>		<u>18,600</u>	<u>18,600</u>
Depreciation						
Brought forward	-	18,600	18,600		35,046	35,046
Charge for the year	150	-	150		-	-
Disposals	-	-	-		(16,446)	(16,446)
Carried forward	<u>150</u>	<u>18,600</u>	<u>18,750</u>		<u>18,600</u>	<u>18,600</u>
Balance at end of year	<u>450</u>	<u>-</u>	<u>450</u>		<u>-</u>	<u>-</u>
Balance at start of year	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>

	Unrestricted <u>Funds</u>	Designated <u>Fund</u>	Restricted <u>Funds</u>	2025 <u>Total</u>		Unrestricted <u>Funds</u>	Designated <u>Fund</u>	Restricted <u>Funds</u>	2024 <u>Total</u>
7. Debtors	£	£	£	£		£	£	£	£
Gift Aid Tax refund due	23,870	-	-	23,870		15,719	-	-	15,719
Supplier accounts in credit	349	-	-	349		20	-	-	20
	<u>24,219</u>	<u>-</u>	<u>-</u>	<u>24,219</u>		<u>15,739</u>	<u>-</u>	<u>-</u>	<u>15,739</u>

8. Creditors

Suppliers	160	-	-	160		2,897	-	-	2,897
Accruals	495	-	-	495		495	-	-	495
	<u>655</u>	<u>-</u>	<u>-</u>	<u>655</u>		<u>3,392</u>	<u>-</u>	<u>-</u>	<u>3,392</u>

	2025 Brought forward	2025 Incoming Resources	2025 Resources Expended	2025 Fund Transfers	2025 Carried Forward	2024 Brought forward	2024 Incoming Resources	2024 Resources Expended	2024 Fund Transfers	2024 Carried Forward
9. Funds										
Unrestricted Funds										
General Fund	109,102	122,411	(79,185)	(2,181)	150,147	106,149	90,858	(84,047)	(3,858)	109,102
Designated Fund:	-									
New Minister Fund	74,861	3,224	-	-	78,085	74,366	495	-	-	74,861
Total unrestricted	<u>183,963</u>	<u>125,635</u>	<u>(79,185)</u>	<u>(2,181)</u>	<u>228,232</u>	<u>180,515</u>	<u>91,353</u>	<u>(84,047)</u>	<u>(3,858)</u>	<u>183,963</u>
Restricted Funds										
New Minibus Fund	8,590	395	-	-	8,985	8,590	-	-	-	8,590
Houseparty Fund	-	20	(20)	-	-	-	-	-	-	-
Adults Weekend	-	2,525	(557)	(1,968)	-	-	45	(2,045)	2,000	-
YP Weekend	-	1,680	(1,632)	(48)	-	-	1,700	(1,889)	189	-
Maintenance Fund	3,525	150	-	-	3,675	3,525	-	-	-	3,525
Hardship Fund	-	390	(82)	-	308	-	-	-	-	-
External outreach	426	14,335	(18,598)	4,197	360	345	10,203	(11,791)	1,669	426
Total restricted	<u>12,541</u>	<u>19,495</u>	<u>(20,889)</u>	<u>2,181</u>	<u>13,328</u>	<u>12,460</u>	<u>11,948</u>	<u>(15,725)</u>	<u>3,858</u>	<u>12,541</u>
Total Funds	<u>196,504</u>	<u>145,130</u>	<u>(100,074)</u>	<u>-</u>	<u>241,560</u>	<u>192,975</u>	<u>103,301</u>	<u>(99,772)</u>	<u>-</u>	<u>196,504</u>

SPRING ROAD EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

9. Funds (cont.)	2025 Brought forward	2025 Incoming Resources	2025 Resources Expended	2025 Fund Transfers	2025 Carried Forward	2024 Brought forward	2024 Incoming Resources	2024 Resources Expended	2024 Fund Transfers	2024 Carried Forward
<u>Sub-analysis of External Outreach Fund</u>										
Baruch Maoz	-	110	(110)	-	-	-	155	(155)	-	-
Brian Ellis	-	-	-	-	-	-	360	(360)	-	-
Christian Institute	-	55	-	-	55	-	-	-	-	-
Cubao RB Church	-	124	(124)	-	-	-	-	-	-	-
Cyprus	-	55	-	-	55	-	-	-	-	-
Mayflower Chr Books	-	-	-	-	-	45	-	(45)	-	-
MERF	-	302	(302)	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	80	(80)	-	-
Naphtally Ogallo	81	250	(81)	-	250	-	81	-	-	81
Nathaniel Kendagor	345	-	(345)	-	-	-	345	-	-	345
Outreach offering	-	9,016	(11,387)	2,371	-	-	8,016	(9,685)	1,669	-
Poh Boon Sing	-	-	-	-	-	200	125	(325)	-	-
Sri Lanka	-	1,065	(1,065)	-	-	100	546	(646)	-	-
Sri Lanka Trip	-	3,278	(5,104)	1,826	-	-	-	-	-	-
TRAIN	-	80	(80)	-	-	-	495	(495)	-	-
	426	14,335	(18,598)	4,197	360	345	10,203	(11,791)	1,669	426

10. Related party transactions

During the year the Church had the following dealings with Mayflower Christian Bookshop, a charity whose trustees are all members of the Church:

	<u>2025</u>	<u>2024</u>
Items purchased	403	1,048