



Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	17	04	2023		30	09	2024

Section A Reference and administration details

Charity name Woodlands Church

Other names charity is known by Woodlands

Registered charity number (if any) 1202743

Charity's principal address Blenheim Parade, Blenheim Drive

Allestree

Derby

Postcode

DE22 2GP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Jonathan Butler	Chair		Woodlands Church
2	Warrick Martin			
3	Oliver Ward			
4	Sam Pilgrim			
5	William Harvey			
6	Stephen Adam			
7	William George Case			
8	David Ashman			
9	Nicholas Roberts			

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountants	Azets	2 Regan Way, Chetwynd Business Park, Chilwell, Nottingham, NG9 6RZ

Name of chief executive or names of senior staff members (Optional information)

N/A

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg trust deed, constitution)	A Constitution pursuant to the Charities Act 2011 approved by the Charity Commission on 17 April 2023, together with Church Operating Principles.
How the charity is constituted (eg trust, association, company)	A Charitable Incorporated Organisation.
Trustee selection methods (eg appointed by, elected by)	The Constitution requires a minimum of 5 trustees. There is no maximum. New trustees are recommended to the Church Business Meetings for appointment by existing trustees which meetings are held at least twice per year including an annual AGM and at which all members may vote.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The Trustees are responsible for the proper governance and administrative oversight of the Charity, which includes the provision of safe and suitably resourced facilities for Charity activities, ensuring legal, safeguarding and Health and Safety obligations are met and submitting financial reports and other necessary declarations to the Charity Commission.

Summary of the objects of the charity set out in its governing document

The Charity exists to advance the Christian faith primarily within Allestree, Derby through the preaching of the Gospel of the Lord Jesus Christ, the public worship of God, the instruction of children and adults and to serve the community including the prevention and relief of need, sickness and the provision of services to improve education or life conditions by reason of youth, age, infirmity or disability, financial hardship or social circumstances.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Having regard to the Charity Commission's guidance on public benefit, below is a brief summary of the Charity's main activities which it undertakes during the year for the public benefit:-

- **SERVICES & HOMEGROUPS:** We hold public services to teach what we hold to be God's Word from the Bible and explain its relevance to people in the 21st Century. As well as holding services in our church buildings, we also meet in members' homes across Allestree and the wider City for weekly house-group events;
- **PARENTS & TODDLERS:** We hold "mums and toddlers" creche groups several times per week, and occasionally at weekends, regularly attracting 100 people from the community per day, as well as Men's breakfasts to support fathers;
- **MEN & WOMEN:** We regularly organise social activities to support men and women of all ages, for example, walks, meals, pudding clubs and craft evenings;
- **RETIRED & ELDERLY:** We hold a coffee morning for older people with games and talks of general interest from those within and from outside the church, as well as organising group outings;
- **EDUCATIONAL SUPPORT:** With the support of teachers and parents alike, we aim to enhance educational requirements and share the Christian faith with children as part of their curriculum. We host young people groups across Derby. We support religious education functions in local secondary schools, giving talks on topical issues of interest. In addition, we deliver assemblies as and when invited. We also support students in our local university through the provision of meals at weekends and transport;
- **YOUNG PEOPLE:** We hold Sunday morning teaching groups for all age ranges from pre-school to late teens. In addition, we host children and teenager groups weekly, catering for age ranges 6-17 and upwards. These are mainly evening groups with events including games, meals, trips, weekends away, studies and discussions;
- **MARRIAGE SUPPORT:** Subject to demand, we deliver the nationally recognised and recommended Marriage Course to support couples;
- **COMMUNITY:** We financially support and provide practical assistance to Derby City Mission, Street Pastors, the Night

Shelter, Upbeat Communities, food banks, homeless shelters and soup kitchens.

All of the above events are open to all members of the community, whether Charity attendees or not. All of our activities are either free of charge or for a low nominal donation to cover costs only.

In addition, we let out our Allestree building to parents for birthday, anniversary or other celebratory events, musical presentations, organisations and charities, and the local comprehensive school for their student graduation ceremonies.

We support a number of Christian charities in the UK and elsewhere such as Good News for Everyone and Derby City Mission, and those working with disadvantaged groups, such as Tearfund.

We also support financially, churches and individuals engaged in Christian work overseas, in Kosovo, Bosnia, Central Africa, Belarus and the Far East.

The Charity trustees have, in preparing this report, each had regard to the Charity Commission's guidance on public benefit.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The Charity relies heavily on church members and attendees working in a voluntary capacity to fulfil its objectives by organising and staffing its various activities.

The Charity does not make grants as such, but freewill offerings are taken regularly to support various aspects of Christian and relief work throughout the UK and in different parts of the world.

Section D Achievements and Performance

Summary of the main achievements of the charity during the year

The Charity was incorporated as a Charitable Incorporated Organisation on 17 April 2023, having as Allestree Christian Fellowship previously been an Unincorporated Association since 1967.

This is the Charity's first Trustee Annual Report as a Charitable Incorporated Organisation which covers an extended period from incorporation to 30 September 2024 being the end of its financial year.

We have during that extended period continued to seek to achieve the Charity's objectives.

In May 2023, we hosted and supported training by Safe Families, a nationwide charity who help build stable homes and strong community connections.

In October 2023, we scheduled an International Sports Quiz & Supper with Simon Poole of Christians in Sport Elite Team, though due to unforeseen circumstances it had to be cancelled.

In December 2023, hosted a Christmas Community Celebration and collected and distributed dozens of Christmas boxes as part of Operation Christmas Child containing presents for deprived families and to senior citizens in the local community.

In January 2024, we held the nationally recognised Hope Explored course, open to anyone in the community wishing to explore the Christian faith.

In April 2024, we hosted Derby Bible Week attracting hundreds of people from across the City and further afield.

We also held a First Aid Training Course and a Biblical Counselling UK course for women.

In June 2024 we invited and hosted speakers from LIVING OUT, a charity that supports same-sex attracted people to live according to biblical principles and helps people, churches and society talk about faith and sexuality.

In July 2024, we invited visiting speakings from CARE to address topics in the political & public sphere ahead of the General Election.

Throughout the period, we have supported Basics banks, Night Shelters and refugees through the provision of clothing, particularly childrens' clothing, and meals to the homeless and vulnerable adults.

We continued to grow The Pudding Club, book swap breakfast & and craft evenings, aimed primarily at women, inviting presentations from guest speaks and in the mental health/well-being sector.

We support local care homes through the provision of speakers, musicians, entertainment and activities.

We financially supported two young couples and a single lady in full-time Christian work overseas, we had 4 mission trips of a small groups of people to help practically, and continue to support community-based initiatives and building work in Kosovo.

Approximately 500+ people come to events hosted and organised by the Charity per week. People from at least 20 nations are represented each Sunday morning. Our Christmas community service was itself attended by over 100 people from outside the normal church community, as it is every year.

We maintained good and positive links with the local Police through our links via Street Pastors in conjunction with Derby City Mission.

We are a regular venue of choice for meetings, exhibitions or conferences from schools, or other groups on issues of social or topical (and not exclusively) Christian interest.

We continued to live-stream our Sunday morning services to support particularly elderly member "shut-ins" and to combat loneliness.

We continued to offer financial support where absolutely necessary to church members through a Hardship Fund in order to relieve poverty.

In July 2023 and 2024, we held a summer BBQ and fun day in the grounds of a local primary school to foster community and strengthen relationships. May of the Charity's members are involved in community activities.

We continued to rigorously apply our Safeguarding Policy to protect children and vulnerable people, which is and remains a standing item on the Trustees' meetings agenda.

Section E

Financial review

Brief statement of the charity's policy on reserves

The Charity does not hold large financial reserves and does not set money aside for specific designated purposes. The operational policy involves the Charity meeting its own running costs and distributing surplus funds to the support of Christian and relief work throughout the UK and in different parts of the world, or to support individuals involved in such activity.

Details of any funds materially in deficit

The funds of the Charity are in surplus.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Funds are raised voluntarily from those who attend the Charity on a regular basis and are used to support all the key objectives of the Charity outlined above.

Principal costs are salaries and benefits for full-time workers and for the support of Christian work both in the UK and overseas.

As well as regular giving, we have two special gift days each year, used respectively for in-house costs e.g. building work and maintenance and external Christian work, be it in the UK or to support partners overseas.

The Charity does not engage in active fundraising to meet its own costs.

The Charity maintains a current account and any monies surplus to immediate requirements are invested in an interest-bearing account.

The Charity does not engage in investment activity.

There are no known risks facing the Charity.

There are sufficient funds to support the ongoing work of the Charity.

Section F

Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Jonathan Butler

Position (eg Secretary, Chair,
etc)

Chair

Date

28th July 2025

Charity registration number 1202743

WOODLANDS CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

WOODLANDS CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Jonathan Butler
Mr. Stephen Adam
Mr William Harvey
Mr David Ashman
Mr Oliver Ward
Mr Warrick Martin
Mr Nicholas Roberts
Mr William Case
Mr Samuel Pilgrim

Charity number

1202743

WOODLANDS CHURCH

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WOODLANDS CHURCH

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the period ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Structure, governance and management

The charity is governed under a Constitution dated 17 April 2023.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr Jonathan Butler

Mr. Stephen Adam

Mr William Harvey

Mr David Ashman

Mr Oliver Ward

Mr Warrick Martin

Mr Nicholas Roberts

Mr William Case

Mr Samuel Pilgrim

The Constitution requires a minimum of 5 trustees. There is no maximum. New trustees are recommended to the Church Business Meetings for appointment by existing trustees which meetings are held at least twice per year including an annual AGM and at which all members may vote.

The trustees are responsible for providing safe and suitably resourced facilities for church activities, ensuring legal, safeguarding and Health and Safety obligations are met by the church, and submitting financial reports and other necessary declarations to the Charity Commissioners. Elders operate within the church and are responsible for providing spiritual leadership and pastoral oversight. Elders are appointed by the church following consultation by the existing elders with the church members and recommendations made to the membership. The oversight of all areas of church activity and policy is the responsibility of the Elders. An administration team operates within the church and is responsible for handling all aspects of routine administration and practical organisation of church activities. The administration team is responsible to the Elders or trustees depending on the nature of the issue being addressed. Church members are appointed to the administration team by the Elders following consultation with church members.

Objectives and activities

The Charity exists to advance the Christian faith primarily within Allestree, Derby through the preaching of the Gospel of the Lord Jesus Christ, the public worship of God, the instruction of children and adults and to serve the community including the prevention and relief of need, sickness and the provision of services to improve education or life conditions by reason of youth, age, infirmity or disability, financial hardship or social circumstances.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Having regard to the Charity Commission's guidance on public benefit, below is a brief summary of the Charity's main activities which it undertakes during the year for the public benefit:-

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

SERVICES & HOMEGROUPS

We hold public services to teach what we hold to be God's word from the Bible and explain its relevance to people in the 21st Century. As well as holding services in our church buildings, we also meet in members' homes across Allestree and the wider City for weekly house-group events.

PARENTS & TODDLERS

We hold "mums and toddlers" creche groups on three mornings per week, regularly attracting 100 people from the community per day, as well as Men's breakfasts to support fathers.

RETIRED & ELDERLY

We hold a coffee morning for older people with games and talks of general interest from those within and from outside the church, as well as organising group outings.

EDUCATIONAL SUPPORT

We hold lunchtime groups in neighbouring schools where we seek, with the support of teachers and parents alike, to enhance educational requirements and share the Christian faith with children as part of their curriculum. We host young people groups across Derby. We support religious education functions in local secondary schools, giving talks on topical issues of interest. In addition, we deliver assemblies as and when invited. We also support students in our local university through the provision of meals at weekends and transport.

YOUNG PEOPLE

We hold Sunday morning teaching groups for all age ranges from pre-school to late teens. In addition, we host children and teenager groups weekly, catering for age ranges 6-17. These are mainly evening groups with events including games, meals, trips, weekends away, studies and discussions.

MARRIAGE SUPPORT

Subject to demand, we deliver the nationally recognised and recommended Marriage Course to support couples.

COMMUNITY

We financially support and provide practical assistance to Derby City Mission, Street Pastors, the Night Shelter, Upbeat Communities, food banks, homeless shelters and soup kitchens.

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The Charity does not make grants as such, but freewill offerings are taken regularly to support various aspects of Christian and relief work throughout the UK and in different parts of the world.

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Achievements and performance

The Charity was incorporated as a Charitable Incorporated Organisation on 17 April 2023, having, as Allestree Christian Fellowship, previously been an Unincorporated Association since 1967.

This is the Charity's first Trustee Annual Report as a Charitable Incorporated Organisation which covers an extended period from incorporation to 30 September 2024 being the end of its financial year.

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We maintained good and positive links with the local Police through our links via Street Pastors in conjunction with Derby City Mission

We are a regular venue of choice for meetings, exhibitions or conferences from schools, or other groups on issues of social or topical (and not exclusively) Christian interest.

We continued to live-stream our Sunday morning services to support particularly elderly member "shut-ins" and to combat loneliness.

We continued to offer financial support where absolutely necessary to church members through a Hardship Fund in order to relieve poverty.

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

In July 2023 and 2024, we held a summer BBQ and fun day in the grounds of a local primary school to foster community and strengthen relationships. Many of the Charity's members are involved in community activities.

We continued to rigorously apply our Safeguarding Policy to protect children and vulnerable people, which is and remains a standing item on the Trustees' meetings agenda.

Financial review

The Charity does not hold large financial reserves and does not set money aside for specific designated purposes. The operational policy involves the Charity meeting its own running costs and distributing surplus funds to the support of Christian and relief work throughout the UK and in different parts of the world, or to support individuals involved in such activity.

The funds of the Charity are in surplus.

Funds are raised voluntarily from those who attend the Charity on a regular basis and are used to support all the key objectives of the Charity outlined above.

Principal costs are salaries and benefits for full-time workers and for the support of Christian work both in the UK and overseas. As well as regular giving, we have two special gift days each year, used respectively for in-house costs e.g. building work and maintenance and external Christian work be it in the UK or to support partners overseas.

The Charity does not engage in active fundraising to meet its own costs.

The Charity maintains a current account and any monies surplus to immediate requirements are invested in an interest-bearing account.


The Charity does not engage in investment activity.

There are no known risks facing the Charity.

There are sufficient funds to support the ongoing work of the Charity.

The Charity registered as a CIO on 17 April 2023, and recieved a transfer of assets from Allestree Christian Fellowship, charity number 254766, with effect from 1 December 2023. Woodlands Church continues to deliver on the charity objectives and activities.

The trustees' report was approved by the Board of Trustees.


.....
Mr Jonathan Butler
Trustee

Date:

28th July 2025

WOODLANDS CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOODLANDS CHURCH

I report to the trustees on my examination of the financial statements of Woodlands Church (the charity) for the period ended 30 September 2024.

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 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



Shaun Carpenter FCCA

For and on behalf of Azets

Dated: 28 July 2025.

WOODLANDS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>				
Donations and legacies	3	264,579	17,202	281,781
Fundraising		731	-	731
Investments	4	1,893	-	1,893
Other income	5	130,188	339,270	469,458
Total income		397,391	356,472	753,863
<u>Expenditure on:</u>				
Raising funds	6	3,124	-	3,124
Charitable activities	7	255,923	24,868	280,791
Total expenditure		259,047	24,868	283,915
Net income for the period/ Net movement in funds		138,344	331,604	469,948
Fund balances at 1 December 2023		-	-	-
Fund balances at 30 September 2024		138,344	331,604	469,948

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

All income and expenditure derive from continuing activities.

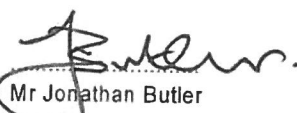
WOODLANDS CHURCH

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	12		337,466
Current assets			
Debtors		13,575	
Cash at bank and in hand		124,394	
		<u>137,969</u>	
Creditors: amounts falling due within one year	13	(5,487)	
Net current assets			<u>132,482</u>
Total assets less current liabilities			<u>469,948</u>
Income funds			
Restricted funds			331,604
Unrestricted funds			<u>138,344</u>
			<u>469,948</u>

The financial statements were approved by the Trustees on 3 July 2025


Mr Jonathan Butler
Trustee

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Woodlands Church is a charity controlled by its governing documents, a constitution dated 17 April 2023, supplemented by church operating which is secondary to the constitution but more particularly defines how policies of the charity are implemented.

1.1 Reporting period

Due to this being the first accounting period of Woodlands Church, the period is of a non-standard (12-month)length of 16 months long.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	15% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £
General gifts	243,631	10,546	254,177
General mission	16,316	3,395	19,711
Acorn and Oaks	2,566	-	2,566
Special collections	2,797	3,261	6,058
	<u>265,310</u>	<u>17,202</u>	<u>282,512</u>

4 Investments

	Unrestricted funds
	2024 £
Interest receivable	<u>1,893</u>

5 Other income

	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024
Extraordinary donation from Allestree Christian Fellowship	<u>130,188</u>	<u>339,270</u>	<u>469,458</u>

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

6 Raising funds

	Unrestricted funds
	2024 £
<u>Fundraising and publicity</u>	
Bookstall	3,124
	<u>3,124</u>

7 Charitable activities

	Charitable Expenditure Heading 1 2024 £
Staff costs	161,581
Depreciation and impairment	7,666
Subscriptions and publicity	2,174
Youth/adult midweek	11,083
Special events	13,786
Special gifts	985
Gift day	8,380
Pastoral	5,673
Overseas Mission	24,142
Home Mission	13,368
Acorns & Oaks	1,859
	<u>250,697</u>
Share of governance costs (see note 8)	30,094
	<u>280,791</u>
Analysis by fund	
Unrestricted funds	255,923
Restricted funds	24,868
	<u>280,791</u>

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

8 Support costs

	Support costs	Governance costs	2024
	£	£	£
Rent	-	728	728
Water	-	953	953
Insurance	-	1,664	1,664
Light & Heat	-	5,821	5,821
Catering	-	2,448	2,448
Cleaning	-	14,525	14,525
Printing and Stationary	-	2,161	2,161
Telephone	-	588	588
Independent Examination	-	1,206	1,206
	-	30,094	30,094
Analysed between			
Charitable activities	-	30,094	30,094

9 Trustees

Other than those who are employed by Woodlands Church, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

10 Employees

The average monthly number of employees during the period was:

	2024 Number
	6
Employment costs	2024 £
Wages and salaries	148,690
Social security costs	10,075
Other pension costs	2,816
	161,581

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	339,269	5,863	345,132
At 30 September 2024	339,269	5,863	345,132
Depreciation and impairment			
Depreciation charged in the period	6,786	880	7,666
At 30 September 2024	6,786	880	7,666
Carrying amount			
At 30 September 2024	332,483	4,983	337,466

13 Creditors: amounts falling due within one year

	2024 £
Other creditors	5,487

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,816.

15 Related party transactions

There were no disclosable related party transactions during the period.

Charity registration number 1202743

WOODLANDS CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

WOODLANDS CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Jonathan Butler
Mr. Stephen Adam
Mr William Harvey
Mr David Ashman
Mr Oliver Ward
Mr Warrick Martin
Mr Nicholas Roberts
Mr William Case
Mr Samuel Pilgrim

Charity number

1202743

WOODLANDS CHURCH

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 14

WOODLANDS CHURCH

TRUSTEES' REPORT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the period ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, 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 in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Structure, governance and management

The charity is governed under a Constitution dated 17 April 2023.

The trustees who served during the period and up to the date of signature of the financial statements were:

Mr Jonathan Butler

Mr. Stephen Adam

Mr William Harvey

Mr David Ashman

Mr Oliver Ward

Mr Warrick Martin

Mr Nicholas Roberts

Mr William Case

Mr Samuel Pilgrim

The Constitution requires a minimum of 5 trustees. There is no maximum. New trustees are recommended to the Church Business Meetings for appointment by existing trustees which meetings are held at least twice per year including an annual AGM and at which all members may vote.

The trustees are responsible for providing safe and suitably resourced facilities for church activities, ensuring legal, safeguarding and Health and Safety obligations are met by the church, and submitting financial reports and other necessary declarations to the Charity Commissioners. Elders operate within the church and are responsible for providing spiritual leadership and pastoral oversight. Elders are appointed by the church following consultation by the existing elders with the church members and recommendations made to the membership. The oversight of all areas of church activity and policy is the responsibility of the Elders. An administration team operates within the church and is responsible for handling all aspects of routine administration and practical organisation of church activities. The administration team is responsible to the Elders or trustees depending on the nature of the issue being addressed. Church members are appointed to the administration team by the Elders following consultation with church members.

Objectives and activities

The Charity exists to advance the Christian faith primarily within Allestree, Derby through the preaching of the Gospel of the Lord Jesus Christ, the public worship of God, the instruction of children and adults and to serve the community including the prevention and relief of need, sickness and the provision of services to improve education or life conditions by reason of youth, age, infirmity or disability, financial hardship or social circumstances.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Having regard to the Charity Commission's guidance on public benefit, below is a brief summary of the Charity's main activities which it undertakes during the year for the public benefit:-

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

SERVICES & HOMEGROUPS

We hold public services to teach what we hold to be God's word from the Bible and explain its relevance to people in the 21st Century. As well as holding services in our church buildings, we also meet in members' homes across Allestree and the wider City for weekly house-group events.

PARENTS & TODDLERS

We hold "mums and toddlers" creche groups on three mornings per week, regularly attracting 100 people from the community per day, as well as Men's breakfasts to support fathers.

RETIRED & ELDERLY

We hold a coffee morning for older people with games and talks of general interest from those within and from outside the church, as well as organising group outings.

EDUCATIONAL SUPPORT

We hold lunchtime groups in neighbouring schools where we seek, with the support of teachers and parents alike, to enhance educational requirements and share the Christian faith with children as part of their curriculum. We host young people groups across Derby. We support religious education functions in local secondary schools, giving talks on topical issues of interest. In addition, we deliver assemblies as and when invited. We also support students in our local university through the provision of meals at weekends and transport.

YOUNG PEOPLE

We hold Sunday morning teaching groups for all age ranges from pre-school to late teens. In addition, we host children and teenager groups weekly, catering for age ranges 6-17. These are mainly evening groups with events including games, meals, trips, weekends away, studies and discussions.

MARRIAGE SUPPORT

Subject to demand, we deliver the nationally recognised and recommended Marriage Course to support couples.

COMMUNITY

We financially support and provide practical assistance to Derby City Mission, Street Pastors, the Night Shelter, Upbeat Communities, food banks, homeless shelters and soup kitchens.

All of the above events are open to all members of the community, whether Charity attendees or not. All of our activities are either free of charge or for a low nominal charge to cover costs only.

In addition, we let out our Allestree building to parents for birthday, anniversary or other celebratory events, musical presentations, organisations and charities, and the local comprehensive school for their student graduation ceremonies.

We support a number of Christian charities in the UK and elsewhere such as Good News for Everyone and Derby City Mission, and those working with disadvantaged groups, such as Tearfund.

We also support financially, churches and individuals engaged in Christian work overseas, in Kosovo, Bosnia, Central Africa, Belarus and the Far East.

The Charity relies heavily on church members and attendees working in a voluntary capacity to fulfil its objectives by organising and staffing its various activities.

The Charity does not make grants as such, but freewill offerings are taken regularly to support various aspects of Christian and relief work throughout the UK and in different parts of the world.

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Achievements and performance

The Charity was incorporated as a Charitable Incorporated Organisation on 17 April 2023, having, as Allestree Christian Fellowship, previously been an Unincorporated Association since 1967.

This is the Charity's first Trustee Annual Report as a Charitable Incorporated Organisation which covers an extended period from incorporation to 30 September 2024 being the end of its financial year.

We have during that extended period continued to seek to achieve the Charity's objectives.

In May 2023, we hosted and supported training by Safe Families, a nationwide charity who help build stable homes and strong community connections.

In October 2023, we scheduled an International Sports Quiz & Supper with Simon Poole of Christians in Sport Elite Team, though due to unforeseen circumstances it had to be cancelled.

In December 2023, we hosted a Christmas Community Celebration and distributed dozens of Christmas boxes as part of Operation Christmas Child containing presents for deprived families and to senior citizens in the local community.

In January 2024, we held the nationally recognised Hope Explored course, open to anyone in the community wishing to explore the Christian faith.

In April 2024, we hosted Derby Bible Week attracting hundreds of people from across the City and further afield.

We also held a First Aid Training Course and a Biblical Counselling UK course for women.

In June 2024 we invited and hosted speakers from LIVING OUT, a charity that supports same-sex attracted people to live according to biblical principles and helps people, churches and society talk about faith and sexuality.

In July 2024 we invited visiting speakings from CARE to address topics in the political & public sphere ahead of the General Election.

Throughout the period, we have supported Basics banks, Night Shelters and refugees through the provision of clothing, particularly childrens' clothing, and meals to the homeless and vulnerable adults.

We continued to grow The Pudding Club, book swap breakfast & craft evenings, aimed primarily at women, inviting presentations from guest speakers and in the mental health/well-being sector.

We support local care homes through the provision of speakers, musicians, entertainment and activities.

We financially supported two young couples and a single lady in full-time Christian work overseas, we had 4 mission trips of a small groups of people to help practically, and continue to support community based initiatives and building work in Kosovo

Approximately 500+ people come to events hosted and organised by the charity per week. People from at least 20 nations are represented each Sunday morning. Our Christmas community service was itself attended by over 100 people from outside the normal church community, as it is every year.

We maintained good and positive links with the local Police through our links via Street Pastors in conjunction with Derby City Mission

We are a regular venue of choice for meetings, exhibitions or conferences from schools, or other groups on issues of social or topical (and not exclusively) Christian interest.

We continued to live-stream our Sunday morning services to support particularly elderly member "shut-ins" and to combat loneliness.

We continued to offer financial support where absolutely necessary to church members through a Hardship Fund in order to relieve poverty.

WOODLANDS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

In July 2023 and 2024, we held a summer BBQ and fun day in the grounds of a local primary school to foster community and strengthen relationships. Many of the Charity's members are involved in community activities.

We continued to rigorously apply our Safeguarding Policy to protect children and vulnerable people, which is and remains a standing item on the Trustees' meetings agenda.

Financial review

The Charity does not hold large financial reserves and does not set money aside for specific designated purposes. The operational policy involves the Charity meeting its own running costs and distributing surplus funds to the support of Christian and relief work throughout the UK and in different parts of the world, or to support individuals involved in such activity.

The funds of the Charity are in surplus.

Funds are raised voluntarily from those who attend the Charity on a regular basis and are used to support all the key objectives of the Charity outlined above.

Principal costs are salaries and benefits for full-time workers and for the support of Christian work both in the UK and overseas. As well as regular giving, we have two special gift days each year, used respectively for in-house costs e.g. building work and maintenance and external Christian work be it in the UK or to support partners overseas.

The Charity does not engage in active fundraising to meet its own costs.

The Charity maintains a current account and any monies surplus to immediate requirements are invested in an interest-bearing account.


The Charity does not engage in investment activity.

There are no known risks facing the Charity.

There are sufficient funds to support the ongoing work of the Charity.

The Charity registered as a CIO on 17 April 2023, and recieved a transfer of assets from Allestree Christian Fellowship, charity number 254766, with effect from 1 December 2023. Woodlands Church continues to deliver on the charity objectives and activities.

The trustees' report was approved by the Board of Trustees.


.....
Mr Jonathan Butler
Trustee

Date:

28th July 2025

WOODLANDS CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WOODLANDS CHURCH

I report to the trustees on my examination of the financial statements of Woodlands Church (the charity) for the period ended 30 September 2024.

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 2011 Act).

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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 financial statements to be reached.



Shaun Carpenter FCCA

For and on behalf of Azets

Dated: 28 July 2025.

WOODLANDS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<u>Income and endowments from:</u>				
Donations and legacies	3	264,579	17,202	281,781
Fundraising		731	-	731
Investments	4	1,893	-	1,893
Other income	5	130,188	339,270	469,458
Total income		397,391	356,472	753,863
<u>Expenditure on:</u>				
Raising funds	6	3,124	-	3,124
Charitable activities	7	255,923	24,868	280,791
Total expenditure		259,047	24,868	283,915
Net income for the period/ Net movement in funds		138,344	331,604	469,948
Fund balances at 1 December 2023		-	-	-
Fund balances at 30 September 2024		138,344	331,604	469,948

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

All income and expenditure derive from continuing activities.

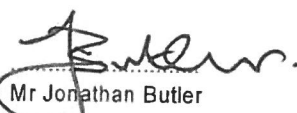
WOODLANDS CHURCH

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£
Fixed assets			
Tangible assets	12		337,466
Current assets			
Debtors		13,575	
Cash at bank and in hand		124,394	
		<u>137,969</u>	
Creditors: amounts falling due within one year	13	(5,487)	
Net current assets			<u>132,482</u>
Total assets less current liabilities			<u>469,948</u>
Income funds			
Restricted funds			331,604
Unrestricted funds			<u>138,344</u>
			<u>469,948</u>

The financial statements were approved by the Trustees on 3 July 2025


Mr Jonathan Butler
Trustee

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Woodlands Church is a charity controlled by its governing documents, a constitution dated 17 April 2023, supplemented by church operating which is secondary to the constitution but more particularly defines how policies of the charity are implemented.

1.1 Reporting period

Due to this being the first accounting period of Woodlands Church, the period is of a non-standard (12-month)length of 16 months long.

1.2 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.5 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% on cost
Fixtures and fittings	15% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £
General gifts	243,631	10,546	254,177
General mission	16,316	3,395	19,711
Acorn and Oaks	2,566	-	2,566
Special collections	2,797	3,261	6,058
	<u>265,310</u>	<u>17,202</u>	<u>282,512</u>

4 Investments

	Unrestricted funds
	2024 £
Interest receivable	<u>1,893</u>

5 Other income

	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024
Extraordinary donation from Allestree Christian Fellowship	<u>130,188</u>	<u>339,270</u>	<u>469,458</u>

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

6 Raising funds

	Unrestricted funds
	2024 £
<u>Fundraising and publicity</u>	
Bookstall	3,124
	<u>3,124</u>

7 Charitable activities

	Charitable Expenditure Heading 1 2024 £
Staff costs	161,581
Depreciation and impairment	7,666
Subscriptions and publicity	2,174
Youth/adult midweek	11,083
Special events	13,786
Special gifts	985
Gift day	8,380
Pastoral	5,673
Overseas Mission	24,142
Home Mission	13,368
Acorns & Oaks	1,859
	<u>250,697</u>
Share of governance costs (see note 8)	30,094
	<u>280,791</u>
Analysis by fund	
Unrestricted funds	255,923
Restricted funds	24,868
	<u>280,791</u>

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

8 Support costs

	Support costs	Governance costs	2024
	£	£	£
Rent	-	728	728
Water	-	953	953
Insurance	-	1,664	1,664
Light & Heat	-	5,821	5,821
Catering	-	2,448	2,448
Cleaning	-	14,525	14,525
Printing and Stationary	-	2,161	2,161
Telephone	-	588	588
Independent Examination	-	1,206	1,206
	-	30,094	30,094
Analysed between			
Charitable activities	-	30,094	30,094

9 Trustees

Other than those who are employed by Woodlands Church, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

10 Employees

The average monthly number of employees during the period was:

	2024 Number
	6
Employment costs	2024 £
Wages and salaries	148,690
Social security costs	10,075
Other pension costs	2,816
	161,581

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

WOODLANDS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 30 SEPTEMBER 2024

12 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
Additions	339,269	5,863	345,132
At 30 September 2024	339,269	5,863	345,132
Depreciation and impairment			
Depreciation charged in the period	6,786	880	7,666
At 30 September 2024	6,786	880	7,666
Carrying amount			
At 30 September 2024	332,483	4,983	337,466

13 Creditors: amounts falling due within one year

	2024
	£
Other creditors	5,487

14 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,816.

15 Related party transactions

There were no disclosable related party transactions during the period.