

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
University of Bristol Free Church
Chaplaincy

Maxwells
Chartered Accountants
4 King Square
Bridgwater
Somerset
TA6 3YF

Contents of the Financial Statements
for the Year Ended 30 September 2025

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

University of Bristol Free Church
Chaplaincy

Report of the Trustees
for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

The organisation is an unincorporated association governed by a constitution and managed by a committee. The Committee is named as The University of Bristol Free Church Chaplaincy Management Committee, and is also known as the University of Bristol Free Church Chaplaincy.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The University of Bristol Free Church Chaplaincy Management Committee is an integral part of the Multifaith Chaplaincy at the University of Bristol. It is recognised as an independent, but integral, part of the University's Student Support Services (and also offers support to University staff) and operates as a partnership between the University and Local Faith Communities.

The primary role of the Multifaith Chaplaincy is to provide pastoral and spiritual care to all members of the University Community regardless of their faith or background. The Multifaith Chaplaincy Centre (located in a building within the University precinct) offers a unique space in the University, providing hospitality and welcome to all. The Chaplains also seek to build up good relationships with other parts of the University, both institutionally and informally.

The Multifaith Chaplaincy Centre is a safe place where individuals can explore and express their faith. This is achieved by the Chaplains providing and facilitating events, activities, and interfaith dialogue. The Multifaith Chaplaincy Team also has a prophetic role in advising the University and Students' Union on matters of faith, religion and spirituality.

The University of Bristol Free Church Chaplain works in partnership with the Multifaith Team to deliver an effective Chaplaincy service to the University of Bristol. Throughout that period it has been supported by the Baptist Union, the Methodist Church, and the United Reformed Church from a mixture of national and local resources.

FINANCIAL REVIEW

Financial review

The accounts show that the Free Church Chaplaincy was adequately funded. Once again, the Chaplaincy is indebted to the generosity and support of the Baptist, Methodist and United Reformed Churches for their financial support and commitment of time and other resources (including payroll operation via Tyndale Baptist Church) to the successful upkeep of the Free Church Chaplaincy.

Reserves policy

The Management Committee is acutely aware of the sole reliance on its funders for income.

If for any unforeseeable reason, planned funding is unavailable to the Management Committee, it is recognised that costs will need to be covered in the event of the closure of the Chaplaincy. These include a three month notice period for the Chaplain and statutory redundancy payments. Minimum reserves of £12,000 are earmarked for this purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The association is controlled by its governing document, a deed of trust.

It was noted that the governance of the University of Bristol Free Church Chaplaincy Committee would need to be updated, to reflect changes in Committee membership and renewed regulatory pressures to become a registered charity, with the Charity Commission.

University of Bristol Free Church
Chaplaincy

Report of the Trustees
for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The key risks to the role of the University of Bristol Free Church Chaplaincy are:

Loss of income grants from donor Free Churches - Managed by close financial control and liaison with donor Churches on medium/long term financing;

Malpractice within the Management Committee - Managed by dual control of spending and Trustee Indemnity Insurance;

Malpractice or injury of the Free Church Chaplain - Managed by monitoring and reporting of Chaplain's activities and Employers Liability Insurance

Statement on Public Benefit

In accordance with the objectives of the association, all our expenditure has been utilised in providing services, facilities and support to students of the University in accordance with our constitution.

Safeguarding

The University of Bristol Free Church Chaplaincy complies with the University of Bristol Multifaith Chaplaincy policy on Safeguarding. No Safeguarding issues were registered or reported during the reporting year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1206642

Principal address

Multifaith Chaplaincy
University of Bristol
1 Woodland Road
BRISTOL
BS8 1TB

Trustees

Dr J H C Neugebauer Chair
Reverend D Burnett Trustee
Dr D Pinfold Trustee
Mrs D Alderson Trustee
Reverend P D Stonehewer Trustee
Reverend S J King Trustee
Dr V A Davies Trustee

Independent Examiner

Mr C N Hall Tomkin
Maxwells
Chartered Accountants
4 King Square
Bridgwater
Somerset
TA6 3YF

Bankers

Barclays Bank plc
55 Broadmead
Bristol
BS1 3EA

University of Bristol Free Church
Chaplaincy

Report of the Trustees
for the Year Ended 30 September 2025

Approved by order of the board of trustees on 18 June 2026 and signed on its behalf by:

John Neugebauer

Trustee

Independent Examiner's Report to the Trustees of
University of Bristol Free Church
Chaplaincy

Independent examiner's report to the trustees of University of Bristol Free Church Chaplaincy

I report to the charity trustees on my examination of the accounts of University of Bristol Free Church Chaplaincy (the Trust) for the year ended 30 September 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.



Mr C N Hall Tomkin

Maxwells
Chartered Accountants
4 King Square
Bridgwater
Somerset
TA6 3YF

Date: 23 June 2026

University of Bristol Free Church
Chaplaincy

Statement of Financial Activities
for the Year Ended 30 September 2025

		30.9.25	30.9.24
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	<u>42,435</u>	<u>20,681</u>
EXPENDITURE ON			
Charitable activities			
General expenses		<u>37,801</u>	<u>37,195</u>
NET INCOME/(EXPENDITURE)		4,634	(16,514)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>52,057</u>	<u>68,571</u>
TOTAL FUNDS CARRIED FORWARD		<u>56,691</u>	<u>52,057</u>

The notes form part of these financial statements

University of Bristol Free Church
Chaplaincy

Balance Sheet
30 September 2025

	Notes	30.9.25 Unrestricted fund £	30.9.24 Total funds £
FIXED ASSETS			
Tangible assets	5	1,045	-
CURRENT ASSETS			
Debtors	6	464	152
Cash at bank		56,976	55,059
		<u>57,440</u>	<u>55,211</u>
CREDITORS			
Amounts falling due within one year	7	(1,794)	(3,154)
NET CURRENT ASSETS		<u>55,646</u>	<u>52,057</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>56,691</u>	<u>52,057</u>
NET ASSETS		<u>56,691</u>	<u>52,057</u>
FUNDS	8		
Unrestricted funds		56,691	52,057
TOTAL FUNDS		<u>56,691</u>	<u>52,057</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2026 and were signed on its behalf by:

John Waughebar
Trustee

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

2. DONATIONS AND LEGACIES

	30.9.25	30.9.24
	£	£
Grants	<u>42,435</u>	<u>20,681</u>

Grants received, included in the above, are as follows:

	30.9.25	30.9.24
	£	£
Baptist grants	4,460	4,329
Methodist grants	12,000	-
United Reformed Church grant	<u>25,975</u>	<u>16,352</u>
	<u>42,435</u>	<u>20,681</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>20,681</u>
EXPENDITURE ON	
Charitable activities	
General expenses	<u>37,195</u>
NET INCOME/(EXPENDITURE)	(16,514)
RECONCILIATION OF FUNDS	
Total funds brought forward	68,571
TOTAL FUNDS CARRIED FORWARD	<u>52,057</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>1,074</u>
DEPRECIATION	
Charge for year	<u>29</u>
NET BOOK VALUE	
At 30 September 2025	<u><u>1,045</u></u>
At 30 September 2024	<u><u>-</u></u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Other debtors	<u>464</u>	<u>152</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.25	30.9.24
	£	£
Taxation and social security	474	454
Other creditors	<u>1,320</u>	<u>2,700</u>
	<u><u>1,794</u></u>	<u><u>3,154</u></u>

8. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	52,057	4,634	56,691
TOTAL FUNDS	<u><u>52,057</u></u>	<u><u>4,634</u></u>	<u><u>56,691</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,435	(37,801)	4,634
TOTAL FUNDS	<u><u>42,435</u></u>	<u><u>(37,801)</u></u>	<u><u>4,634</u></u>

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	68,571	(16,514)	52,057
TOTAL FUNDS	<u>68,571</u>	<u>(16,514)</u>	<u>52,057</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,681	(37,195)	(16,514)
TOTAL FUNDS	<u>20,681</u>	<u>(37,195)</u>	<u>(16,514)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	68,571	(11,880)	56,691
TOTAL FUNDS	<u>68,571</u>	<u>(11,880)</u>	<u>56,691</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,116	(74,996)	(11,880)
TOTAL FUNDS	<u>63,116</u>	<u>(74,996)</u>	<u>(11,880)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

University of Bristol Free Church
Chaplaincy

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	<u>42,435</u>	<u>20,681</u>
Total incoming resources	42,435	20,681
EXPENDITURE		
Charitable activities		
Insurance	358	318
Support costs		
Management		
Wages	31,666	30,433
Pensions	3,117	2,995
Sundries	655	316
Travel costs	296	433
	<u>35,734</u>	<u>34,177</u>
Finance		
Depreciation of tangible fixed assets	29	-
Governance costs		
Accountancy and legal fees	<u>1,680</u>	<u>2,700</u>
Total resources expended	37,801	37,195
Net income/(expenditure)	<u>4,634</u>	<u>(16,514)</u>