

# WELLINGTON EVANGELICAL CHAPEL

England & Wales · Charity number 233810

## Details

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**Other names** WELLINGTON CHAPEL AND OTHER TRUST PROPERTY

**Status** Registered

**Legal form** Other

**Registered** 1965-03-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Fairacre  
Canon Pyon  
Hereford  
HR4 8PL

**Phone** 0775255814

**Email** [mark@wellingtonec.org.uk](mailto:mark@wellingtonec.org.uk)

**Website** [www.wellingtonec.org.uk](http://www.wellingtonec.org.uk)

## Activities

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**Objects:** FOR THE PURPOSE OF RELIGIOUS WORSHIP AND THE PREACHING OF THE GOSPEL AND AS A SUNDAY SCHOOL. COTTAGE TO BE USED AS A MANSE FO THE MINISTER OF THE CHAPEL. OR TO BE LET AND THE INCOME APPLIED FOR THE UNKEEP AND REPAIR OF THE BUILDINGS, ANY RESIDUE FOR GENERAL CHURCH PURPOSES.

**Activities:** Running Sunday services, Children's Groups and other activities for adults during the week and weekend

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** WELLINGTON.
- Herefordshire

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £84,297 | £79,390     | -      | -         |
| 2024-12-31 | £76,140 | £74,330     | -      | -         |
| 2023-12-31 | £98,669 | £59,073     | -      | -         |
| 2022-12-31 | £65,102 | £57,035     | -      | -         |
| 2021-12-31 | £44,695 | £49,332     | -      | -         |
| 2020-12-31 | £42,486 | £57,952     | -      | -         |

## Trustees

| Name                 | Role  | Appointed  |
|----------------------|-------|------------|
| <b>Shaun Dumbill</b> | Chair | 2025-09-03 |
| DEREK BACKHOUSE      |       |            |
| John Roberts         |       | 2018-03-17 |
| Sharon Roberts       |       | 2018-03-17 |
| Stephen Stonelake    |       | 2024-01-05 |
| Warren Gittoes       |       | 2025-09-03 |

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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Registered Charity Number: 233810

**WELLINGTON EVANGELICAL CHAPEL**

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2025

# WELLINGTON EVANGELICAL CHAPEL

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**WELLINGTON EVANGELICAL CHAPEL**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Mr. Derek Backhouse  
Mr. Mark Roberts  
Mr. John Roberts  
Mrs. Sharon Roberts  
Mr. Stephen Stonelake  
Mr. Warren Gittoes  
Mr. Shaun Dumbill

**Registered Charity Number**

233810

**Principal Office**

Fairacre  
Canon Pyon  
Hereford  
HR4 8PL

**Independent Examiner**

Bowdon Accounting Services  
Bartle House  
Oxford Court  
Manchester  
M2 3WQ

## **WELLINGTON EVANGELICAL CHAPEL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

Wellington Evangelical Chapel is an unincorporated charity governed by an amended Indenture dated 15 February 2017. Trustees are appointed in accordance with the governing document and relevant legislation. The trustees meet regularly to oversee the affairs of the chapel, ensuring compliance with the charity's objectives and prudent management of its resources.

#### **OBJECTIVES AND ACTIVITIES**

##### **Charitable Objectives:**

The object of the charity is the advancement of the Christian evangelical Protestant religion, primarily through:

- The provision of regular public worship services;
- The preaching and teaching of the gospel of Jesus Christ;
- Sunday School and youth ministry;
- Evangelistic outreach and community events.

##### **Public Benefit:**

In accordance with Section 4 of the Charities Act 2011, the trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit and believe the charity's work meets these requirements. Services are open to all members of the public regardless of background.

#### **ACHIEVEMENTS AND PERFORMANCE**

In 2025, Wellington Evangelical Chapel continued its mission by holding regular Sunday worship services and midweek Bible studies. The following notable activities occurred during the year:

- **Sunday School** maintained regular attendance with curriculum tailored to age groups;
- **Community Outreach** events were hosted during Easter and Christmas;
- **Support Ministry** provided pastoral care to elderly and vulnerable members;
- Collaboration with other local churches for prayer meetings and Gospel outreach;
- Introduction of a **youth discipleship programme** on Fridays.

## **WELLINGTON EVANGELICAL CHAPEL**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025**

Despite challenges related to ongoing economic pressures, attendance remained stable and engagement deepened within the congregation.

#### **FINANCIAL OVERVIEW**

The financial statements for the year ended 31 December 2025 are appended to this report.

**Total income** for the year was £84,297, primarily from donations and gift aid.

**Total expenditure** was £79,390, largely relating to premises maintenance, ministry support, and staff costs.

The charity ended the year with **net assets of £538,435**. No material uncertainties exist regarding the charity's ability to continue as a going concern.

The trustees aim to maintain unrestricted reserves equivalent to at least 3 months of regular operating costs to ensure financial stability.

#### **RISK MANAGEMENT**

Trustees actively review the major risks facing the charity. Key risks identified in 2025 include:

- **Financial sustainability** amidst rising costs;
- **Health and safety** of premises;
- **Safeguarding** of children and vulnerable adults.

Mitigating actions include adherence to safeguarding policies, building inspections, and careful budgeting.

#### **PLANS FOR THE FUTURE**

The trustees plan to:

- Enhance local outreach efforts, including door-to-door ministry and online presence;
- Invest in modest refurbishment of church facilities;
- Expand youth and children's ministry;
- Strengthen partnerships with other evangelical churches in the region.

## WELLINGTON EVANGELICAL CHAPEL

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

#### TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing financial statements for each financial year which give a true and fair view of the charity's financial position and activities. In preparing those statements, the trustees must:

- Select suitable accounting policies and apply them consistently;
- Make reasonable and prudent judgements and estimates;
- Prepare the financial statements on a going concern basis unless it is inappropriate to do so.

Trustees are also responsible for:

- Keeping proper accounting records;
- Safeguarding the assets of the charity;
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### APPROVAL

This report was approved by the trustees on 05/06/2026, and signed on their behalf by:



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**Mark Roberts**  
Trustee

**WELLINGTON EVANGELICAL CHAPEL**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025**

|                                    | <b>Note</b> | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2025<br/>£</b> | <b>Total Funds<br/>2024<br/>£</b> |
|------------------------------------|-------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Income from:</b>                |             |                                     |                                   |                                   |                                   |
| Donations and legacies             |             | 73,471                              | 8,232                             | <b>81,703</b>                     | 74,737                            |
| Investments                        |             | 2,594                               | -                                 | <b>2,594</b>                      | 1,403                             |
| <b>Total income</b>                |             | <b>76,065</b>                       | <b>8,232</b>                      | <b>84,297</b>                     | <b>76,140</b>                     |
| <b>Expenditure on:</b>             |             |                                     |                                   |                                   |                                   |
| Charitable activities              | 2           | 57,764                              | 16,127                            | <b>73,891</b>                     | 69,905                            |
| Other distributions                | 3           | 4,450                               | 100                               | <b>4,550</b>                      | 3,825                             |
| Governance costs                   | 2           | 949                                 | -                                 | <b>949</b>                        | 600                               |
| <b>Total expenditure</b>           |             | <b>63,163</b>                       | <b>16,227</b>                     | <b>79,390</b>                     | <b>74,330</b>                     |
| <b>Net Income for the year</b>     |             | <b>12,902</b>                       | <b>(7,995)</b>                    | <b>4,907</b>                      | <b>1,810</b>                      |
| <b>Reconciliation of funds:</b>    |             |                                     |                                   |                                   |                                   |
| Total funds brought forward        |             | 501,810                             | 31,718                            | <b>533,528</b>                    | 531,718                           |
| <b>Total funds carried forward</b> |             | <b>514,712</b>                      | <b>23,723</b>                     | <b>538,435</b>                    | <b>533,528</b>                    |

The notes form part of these financial statements

**WELLINGTON EVANGELICAL CHAPEL**

**BALANCE SHEET AS AT 31 DECEMBER 2025**

|   | Note | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|---|------|--------------------------|--------------------------|
| <b>Fixed Assets</b>                                   |      |                          |                          |
| Tangible Fixed Assets                                 | 4    | <u>434,733</u>           | <u>425,158</u>           |
| <b>Current Assets</b>                                 |      |                          |                          |
| Debtors   | 5    | 10,783                   | 3,408                    |
| Cash at bank and in hand                              |      | <u>94,053</u>            | <u>105,884</u>           |
|   |      | <b>104,836</b>           | <b>109,292</b>           |
| <b>Creditors: Amounts falling due within one year</b> | 6    | <u>(1,134)</u>           | <u>(922)</u>             |
| <b>Net current assets</b>                             |      | <u>103,702</u>           | <u>108,370</u>           |
| <b>Total assets less current liabilities</b>          |      | <u>538,435</u>           | <u>533,528</u>           |
| <b>Funds</b>  |      |                          |                          |
| Unrestricted Funds                                    | 7    | 514,712                  | 501,810                  |
| Restricted Funds                                      | 7    | <u>23,723</u>            | <u>31,718</u>            |
| <b>Total funds</b>                                    |      | <u>538,435</u>           | <u>533,528</u>           |

05/06/2026

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on their behalf by :

*Mark Roberts*

.....  
**Mark Roberts**  
**Trustee**

The notes form part of these financial statements

## 1 Accounting Policies

### Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

### Cash flow statement

The charity has taken advantage of the exemption available to small entities under FRS 102 from the requirement to prepare a statement of cash flows.

### Fund accounting

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

Voluntary income — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

Donated services and facilities — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

Investment income — is recognised when receivable.

Income from charitable activities — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.

## 1 Accounting Policies (continued)

### Resources expended

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Costs of generating funds – these comprise the costs incurred in attracting voluntary income, as well as those associated with fundraising trading activities.

Charitable activities – these are the costs directly related to the provision of the charity's services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

### Fixed assets

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value.

### Depreciation

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives at the following rate:  
Equipment – 25% per annum on a reducing balance basis

Motor Vehicles - 20% per annum on a reducing balance basis

No depreciation is charged on freehold property, as it is the charity's policy to maintain the property to a standard such that its residual value is not less than its carrying amount.

### Cash at bank and in hand

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

**WELLINGTON EVANGELICAL CHAPEL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**2 Resources Expended**

|   | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>2025<br>£ | Total funds<br>2024<br>£ |
|---|-------------------------|-----------------------|--------------------------|--------------------------|
| <b>Charitable expenditure</b>             |                         |                       |                          |                          |
| Staff costs                               | 41,444                  | -                     | <b>41,444</b>            | 39,791                   |
| Pulpit supply and sundry expenses         | 3,413                   | -                     | <b>3,413</b>             | 15,281                   |
| Repairs, renewals and grounds maintenance | 4,696                   | 10,006                | <b>14,702</b>            | 8,791                    |
| Light and heat                            | 2,490                   | -                     | <b>2,490</b>             | 3,289                    |
| Mercy fund disbursements                  | -                       | 6,121                 | <b>6,121</b>             | 100                      |
| Evangelism (including camp)               | -                       | -                     | -                        | 181                      |
| Depreciation of equipment                 | 3,158                   | -                     | <b>3,158</b>             | 306                      |
| Church insurance                          | 1,354                   | -                     | <b>1,354</b>             | 1,325                    |
| Telephone                                 | 698                     | -                     | <b>698</b>               | 787                      |
| Advertising                               | 511                     | -                     | <b>511</b>               | 55                       |
|   | <u>57,764</u>           | <u>16,127</u>         | <u><b>73,891</b></u>     | <u>69,905</u>            |

**Governance costs**

|                            |            |          |                   |            |
|----------------------------|------------|----------|-------------------|------------|
| Independent examiner's fee | 600        | -        | <b>600</b>        | 600        |
| Professional fees          | 349        | -        | <b>349</b>        | -          |
|                            | <u>949</u> | <u>-</u> | <u><b>949</b></u> | <u>600</u> |

**Employee information**

|  | 2025<br>£            | 2024<br>£     |
|--|----------------------|---------------|
| Wages and salaries                               | <b>40,600</b>        | 38,996        |
| Employer Pension contributions                   | <b>844</b>           | 795           |
|  | <u><b>41,444</b></u> | <u>39,791</u> |
|  | <b>No.</b>           | <b>No.</b>    |
| Average number of full-time equivalent employees | <u><b>2</b></u>      | <u>2</u>      |

**WELLINGTON EVANGELICAL CHAPEL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**3 Missionary giving**

|                   | 2025<br>£    | 2024<br>£    |
|-------------------|--------------|--------------|
| Checkpoint CYT    | 700          | 550          |
| Day One           | 800          | 750          |
| Fountain of Peace | 2,400        | 2,200        |
| Open Doors        | 650          | 325          |
|                   | <u>4,550</u> | <u>3,825</u> |

**4 Tangible fixed assets**

|                       | Freehold land<br>and buildings<br>£ | Equipment<br>£ | Motor<br>Vehicles<br>£ | Total<br>£     |
|-----------------------|-------------------------------------|----------------|------------------------|----------------|
| <b>Cost</b>           |                                     |                |                        |                |
| At 01 January 2025    | 417,688                             | 19,132         | -                      | 436,820        |
| Additions             | -                                   | 8,233          | 4,500                  | 12,733         |
| Revaluation           | -                                   | -              | -                      | -              |
| At 31 December 2025   | <u>417,688</u>                      | <u>27,365</u>  | <u>4,500</u>           | <u>449,553</u> |
| <b>Depreciation</b>   |                                     |                |                        |                |
| At 01 January 2025    | -                                   | 11,662         | -                      | 11,662         |
| Charge for the year   | -                                   | 2,333          | 825                    | 3,158          |
| At 31 December 2025   | <u>-</u>                            | <u>13,995</u>  | <u>825</u>             | <u>14,820</u>  |
| <b>Net book value</b> |                                     |                |                        |                |
| At 31 December 2025   | <u>417,688</u>                      | <u>13,370</u>  | <u>3,675</u>           | <u>434,733</u> |
| At 31 December 2024   | 417,688                             | 7,470          | -                      | 425,158        |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2025 at the figure shown above.

**5 Debtors**

|                 | 2025<br>£     | 2024<br>£    |
|-----------------|---------------|--------------|
| Gift aid refund | 10,783        | 3,408        |
| Sundry debtors  | -             | -            |
|                 | <u>10,783</u> | <u>3,408</u> |

**WELLINGTON EVANGELICAL CHAPEL**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**6 Creditors: amounts falling due within one year**

|          | 2025<br>£    | 2024<br>£  |
|----------|--------------|------------|
| Accruals | <u>1,134</u> | <u>922</u> |

**7 Analysis of funds**

|                                | Balance at 01<br>January 2025<br>£ | Income<br>£   | Expenditure<br>£ | Balance at 31<br>December<br>2025<br>£ |
|--------------------------------|------------------------------------|---------------|------------------|--|
| <b>Unrestricted funds</b>      |                                    |               |                  |  |
| General funds                  | <u>501,810</u>                     | <u>76,065</u> | <u>(63,163)</u>  | <u>514,712</u>                         |
| <b>Restricted funds</b>        |                                    |               |                  |  |
| Specific missionary gifts fund | 100                                | 100           | (100)            | 100                                    |
| Pastor fund                    | 8,895                              | 3,347         | -                | 12,242                                 |
| Mercy fund                     | 2,104                              | 4,785         | (6,121)          | 768                                    |
| Refurbishment fund             | 20,619                             | -             | (10,006)         | 10,613                                 |
|                                | <u>31,718</u>                      | <u>8,232</u>  | <u>(16,227)</u>  | <u>23,723</u>                          |
| <b>Total Funds</b>             | <u>533,528</u>                     | <u>84,297</u> | <u>(79,390)</u>  | <u>538,435</u>                         |

The specific missionary gifts fund accepts donations to be forwarded to specific missions.

The pastor fund accepts donations to be used exclusively in support of the pastor of the church.

The mercy fund accepts gifts to be used exclusively for the relief of hardship among member of the congregation.

The refurbishment fund accepts donations to be used exclusively on church building maintenance, refurbishment and extension.

**8 Independent examiner's fees**

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2024 - £600)

**9 Trustee's remuneration and expenses**

During the year ended 31 December 2025:

Three trustees were reimbursed for expenses or had expenses paid on their behalf in connection with their roles as trustees.

- The total amount reimbursed or paid to trustees was £10,802 (2024: £4,025)
- The total amount received from trustees was £4,200 (2024: £4,240)

These payments related to legitimate expenses incurred for travel, ministry-related supplies, and church-related operational needs. No trustee received any remuneration for their role as trustee.

The amount received from trustees represents the reimbursement of expenses initially paid by the charity on their behalf or the return of unused funds previously advanced for ministry-related activities.

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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Registered Charity Number: 233810

**WELLINGTON EVANGELICAL CHAPEL**

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024

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**Trustees**

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Mr. Mark Roberts  
Mr. John Roberts  
Mrs. Sharon Roberts  
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- Collaboration with other local churches for prayer meetings and Gospel outreach;
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Despite challenges related to ongoing economic pressures, attendance remained stable and engagement deepened within the congregation.

## **FINANCIAL OVERVIEW**

The financial statements for the year ended 31 December 2024 are appended to this report.

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**Total expenditure** was £74,300, largely relating to premises maintenance, ministry support, and staff costs.

The charity ended the year with **net assets of £533,528**. No material uncertainties exist regarding the charity's ability to continue as a going concern.

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Mitigating actions include adherence to safeguarding policies, building inspections, and careful budgeting.

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Trustees are also responsible for:

- Keeping proper accounting records;
- Safeguarding the assets of the charity;
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **APPROVAL**

This report was approved by the trustees on 07/25/2025, and signed on their behalf by:



---

**Mark Roberts**  
**Trustee**

WELLINGTON EVANGELICAL CHAPEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

|                                    | <b>Note</b> | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>Total Funds</b> | <b>Total Funds</b> |
|------------------------------------|-------------|-------------------------------|-----------------------------|--------------------|--------------------|
|                                    |             | <b>£</b>                      | <b>£</b>                    | <b>2024<br/>£</b>  | <b>2023<br/>£</b>  |
| <b>Income from:</b>                |             |                               |                             |                    |                    |
| Donations and legacies             |             | 63,842                        | 10,895                      | <b>74,737</b>      | 97,866             |
| Investments                        |             | 1,403                         | -                           | <b>1,403</b>       | 803                |
| <b>Total income</b>                |             | <b>65,245</b>                 | <b>10,895</b>               | <b>76,140</b>      | <b>98,669</b>      |
| <b>Expenditure on:</b>             |             |                               |                             |                    |                    |
| Charitable activities              | 2           | 63,414                        | 6,491                       | <b>69,905</b>      | 55,512             |
| Other distributions                | 3           | 3,825                         | -                           | <b>3,825</b>       | 1,700              |
| Governance costs                   | 2           | 600                           | -                           | <b>600</b>         | 1,861              |
| <b>Total expenditure</b>           |             | <b>67,839</b>                 | <b>6,491</b>                | <b>74,330</b>      | <b>59,073</b>      |
| <b>Net Income for the year</b>     |             | <b>(2,594)</b>                | <b>4,404</b>                | <b>1,810</b>       | <b>39,596</b>      |
| <b>Reconciliation of funds:</b>    |             |                               |                             |                    |                    |
| Total funds brought forward        |             | 504,404                       | 27,314                      | <b>531,718</b>     | 492,122            |
| <b>Total funds carried forward</b> |             | <b>501,810</b>                | <b>31,718</b>               | <b>533,528</b>     | <b>531,718</b>     |

The notes form part of these financial statements

**WELLINGTON EVANGELICAL CHAPEL**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

|  | Note | Total Funds<br>31-Dec-2024<br>£ | Total Funds<br>31-Dec-2023<br>£ |
|--|------|---------------------------------|---------------------------------|
| <b>Fixed Assets</b>                                  |      |                                 |                                 |
| Tangible Fixed Assets                                | 4    | <u>425,158</u>                  | 418,689                         |
| <b>Current Assets</b>                                |      |                                 |                                 |
| Debtors  | 5    | 3,408                           | 3,969                           |
| Cash at bank and in hand                             |      | <u>105,884</u>                  | 109,780                         |
|  |      | <b>109,292</b>                  | 113,749                         |
| <b>Creditors:</b> Amounts falling due within on year | 6    | <u>(922)</u>                    | <u>(720)</u>                    |
| <b>Net current assets</b>                            |      | <u>108,370</u>                  | 113,029                         |
| <b>Total assets less current liabilities</b>         |      | <u><u>533,528</u></u>           | <u><u>531,718</u></u>           |
| <b>Funds</b>   |      |                                 |                                 |
| Unrestricted Funds                                   | 7    | 501,810                         | 504,404                         |
| Restricted Funds                                     | 7    | <u>31,718</u>                   | 27,314                          |
| <b>Total funds</b>                                   |      | <u><u>533,528</u></u>           | <u><u>531,718</u></u>           |

07/25/2025

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on their behalf by :

*Mark Roberts*

.....  
**Mark Roberts**  
**Trustee**

The notes form part of these financial statements

## 1 Accounting Policies

### Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP FRS 102), as issued by the Charity Commission.

### Cash flow statement

The Management Committee has taken advantage of the exemption available under Financial Reporting Standard 1 (Revised 1996) from preparing a cash flow statement, on the grounds that the charity qualifies as small.

### Fund accounting

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

### Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income, receipt is probable, and the amount can be measured with reasonable accuracy.

The following specific policies apply to particular categories of income:

Voluntary income — includes grants, donations, and gifts, and is recognised in full in the SoFA when receivable. Grants that are not subject to specific performance conditions are recognised when the charity becomes unconditionally entitled to the income.

Donated services and facilities — are recognised at their estimated value to the charity, where this can be measured reliably. The value of services provided by volunteers is not included in these financial statements due to the difficulty in quantifying this contribution.

Investment income — is recognised when receivable.

Income from charitable activities — is recognised when earned. This includes grants and contracts for services where income is recognised as the charity earns the right to consideration through performance of specific activities or delivery of services.

**1 Accounting Policies (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

The principal categories of expenditure are:

Costs of generating funds – these comprise the costs incurred in attracting voluntary income, as well as those associated with fundraising trading activities.

Charitable activities – these are the costs directly related to the provision of the charity’s services and activities for its beneficiaries. This includes both direct costs and an appropriate share of support and overhead costs necessary to deliver the activities.

Governance costs – these include the costs associated with the governance of the charity and compliance with constitutional and statutory requirements. They typically include audit or independent examination fees and costs relating to strategic oversight and trustee meetings.

**Fixed assets**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees’ estimate of the value.

**Depreciation**

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives at the following rate:

Equipment – 25% per annum on a reducing balance basis.

No depreciation is charged on freehold property, as it is the charity’s policy to maintain the property to a standard such that its residual value is not less than its carrying amount.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. These investments typically have a maturity of three months or less from the date of acquisition or from the opening of the deposit or similar account.

**2 Resources Expended**

|  | Unrestricted funds | Restricted funds | Total funds          | Total funds   |
|--|--------------------|------------------|----------------------|---------------|
|  | £                  | £                | 2024<br>£            | 2023<br>£     |
| <b>Charitable expenditure</b>                    |                    |                  |                      |               |
| Staff costs                                      | 39,791             | -                | <b>39,791</b>        | 36,356        |
| Pulpit supply and sundry expenses                | 15,281             | -                | <b>15,281</b>        | 4,259         |
| Repairs, renewals and grounds maintenance        | 2,400              | 6,391            | <b>8,791</b>         | 4,333         |
| Light and heat                                   | 3,289              | -                | <b>3,289</b>         | 1,602         |
| Mercy fund                                       | -                  | 100              | <b>100</b>           | 2,484         |
| Evangelism (including camp)                      | 181                | -                | <b>181</b>           | 4,122         |
| Depreciation of equipment                        | 306                | -                | <b>306</b>           | 371           |
| Church insurance                                 | 1,325              | -                | <b>1,325</b>         | 1,182         |
| Telephone  | 787                | -                | <b>787</b>           | 773           |
| Advertising                                      | 55                 | -                | <b>55</b>            | 30            |
|  | <u>63,414</u>      | <u>6,491</u>     | <u><b>69,905</b></u> | <u>55,512</u> |
| <b>Governance costs</b>                          |                    |                  |                      |               |
| Independent examiner's fee                       | 600                | -                | <b>600</b>           | 720           |
| Accounting software                              | -                  | -                | <b>-</b>             | 1,141         |
|  | <u>600</u>         | <u>-</u>         | <u><b>600</b></u>    | <u>1,861</u>  |
| <b>Employee information</b>                      |                    |                  |                      |               |
|  |                    |                  | <b>2024</b><br>£     | 2023<br>£     |
| Wages and salaries                               |                    |                  | <b>38,996</b>        | 35,672        |
| Social Security costs                            |                    |                  | -                    | -             |
| Pension contributions                            |                    |                  | <b>795</b>           | 684           |
|  |                    |                  | <u><b>39,791</b></u> | <u>36,356</u> |
|  |                    |                  | <b>No.</b>           | No.           |
| Average number of full-time equivalent employees |                    |                  | <u><b>2</b></u>      | <u>2</u>      |

**3 Missionary giving**

|                   | 2024<br>£    | 2023<br>£ |
|-------------------|--------------|-----------|
| Checkpoint CYT    | 550          | 600       |
| Day One           | 750          | 600       |
| Fountain of Peace | 2,200        | 200       |
| Open Doors        | 325          | 300       |
| Ukraine           | -            | -         |
|                   | <b>3,825</b> | 1,700     |

**4 Tangible fixed assets**

|                       | Freehold land<br>and buildings<br>£ | Equipment<br>£ | Total<br>£     |
|-----------------------|-------------------------------------|----------------|----------------|
| <b>Cost</b>           |                                     |                |                |
| At 01 January 2024    | 417,688                             | 12,357         | 430,045        |
| Additions             | -                                   | 6,775          | 6,775          |
| Revaluation           | -                                   | -              | -              |
| At 31 December 2024   | <b>417,688</b>                      | <b>19,132</b>  | <b>436,820</b> |
| <b>Depreciation</b>   |                                     |                |                |
| At 01 January 2024    | -                                   | 11,356         | 11,356         |
| Charge for the year   | -                                   | 306            | 306            |
| At 31 December 2024   | -                                   | <b>11,662</b>  | <b>11,662</b>  |
| <b>Net book value</b> |                                     |                |                |
| At 31 December 2024   | <b>417,688</b>                      | <b>7,470</b>   | <b>425,158</b> |
| At 31 December 2023   | 417,688                             | 1,001          | 418,689        |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2024 at the figure shown above. The original cost of the freehold premises is unknown.

**5 Debtors**

|                 | 2024<br>£    | 2023<br>£    |
|-----------------|--------------|--------------|
| Gift aid refund | 3,408        | 3,969        |
| Sundry debtors  | -            | -            |
|                 | <b>3,408</b> | <b>3,969</b> |

**6 Creditors: amounts falling due within one year**

|          | <b>2024</b> | 2023 |
|----------|-------------|------|
|          | £           | £    |
| Accruals | <b>922</b>  | 720  |

**7 Analysis of funds**

|                                | <b>Balance at 01<br/>January 2024</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance at 31<br/>December<br/>2024</b> |
|--------------------------------|---------------------------------------|---------------|--------------------|--|
|                                | £                                     | £             | £                  | £  |
| <b>Unrestricted funds</b>      |                                       |               |                    |  |
| General funds                  | <b>504,404</b>                        | <b>65,245</b> | <b>(67,839)</b>    | <b>501,810</b>                             |
| <b>Restricted funds</b>        |                                       |               |                    |  |
| Specific missionary gifts fund | -                                     | 100           | -                  | <b>100</b>                                 |
| Pastor fund                    | -                                     | 8,895         | -                  | <b>8,895</b>                               |
| Mercy fund                     | 304                                   | 1,900         | (100)              | <b>2,104</b>                               |
| Refurbishment fund             | 27,010                                | -             | (6,391)            | <b>20,619</b>                              |
|                                | <b>27,314</b>                         | <b>10,895</b> | <b>(6,491)</b>     | <b>31,718</b>                              |
| <b>Total Funds</b>             | <b>531,718</b>                        | <b>76,140</b> | <b>(74,330)</b>    | <b>533,528</b>                             |

The specific missionary gifts fund accepts donations to be forwarded to specific missions.

The pastor fund accepts donations to be used exclusively in support of the pastor of the church.

The mercy fund accepts gifts to be used exclusively for the relief of hardship among member of the congregation.

The refurbishment fund accepts donations to be used exclusively on church building maintenance, refurbishment and extension.

**8 Independent examiner's fees**

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2023 - £720)

## 9 Trustee's remuneration and expenses

During the year ended 31 December 2024:

Three trustees were reimbursed for expenses or had expenses paid on their behalf in connection with their roles as trustees.

- The total amount reimbursed or paid to trustees was £4,025.
- The total amount received from trustees was £4,240.

These payments related to legitimate expenses incurred for travel, ministry-related supplies, and church-related operational needs. No trustee received any remuneration for their role as trustee.

The amount received from trustees represents the reimbursement of expenses initially paid by the charity on their behalf or the return of unused funds previously advanced for ministry-related activities.

Registered Charity Number: 233810

**WELLINGTON EVANGELICAL CHAPEL**

TRUSTEES' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2024

# WELLINGTON EVANGELICAL CHAPEL

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| <b>Statement of financial activities</b>        | <b>5</b>      |
| <b>Balance sheet</b>                            | <b>6</b>      |
| <b>Notes to the financial statements</b>        | <b>7 - 12</b> |

## WELLINGTON EVANGELICAL CHAPEL

### REFERENCE AND ADMINISTRATIVE INFORMATION

**Trustees**

Mr. Derek Backhouse  
Mr. Mark Roberts  
Mr. John Roberts  
Mrs. Sharon Roberts  
Mr. Stephen Stonelake  
Mr. Warren Gittoes  
Mr. Shaun Dumbill

**Registered Charity Number**

233810

**Principal Office**

Fairacre  
Canon Pyon  
Hereford  
HR4 8PL

**Independent Examiner**

Bowdon Accounting Services  
Bartle House  
Oxford Court  
Manchester  
M2 3WQ

# **WELLINGTON EVANGELICAL CHAPEL**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

Wellington Evangelical Chapel is an unincorporated charity governed by an amended Indenture dated 15 February 2017. Trustees are appointed in accordance with the governing document and relevant legislation. The trustees meet regularly to oversee the affairs of the chapel, ensuring compliance with the charity's objectives and prudent management of its resources.

### **OBJECTIVES AND ACTIVITIES**

#### **Charitable Objectives:**

The object of the charity is the advancement of the Christian evangelical Protestant religion, primarily through:

- The provision of regular public worship services;
- The preaching and teaching of the gospel of Jesus Christ;
- Sunday School and youth ministry;
- Evangelistic outreach and community events.

#### **Public Benefit:**

In accordance with Section 4 of the Charities Act 2011, the trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit and believe the charity's work meets these requirements. Services are open to all members of the public regardless of background.

### **ACHIEVEMENTS AND PERFORMANCE**

In 2024, Wellington Evangelical Chapel continued its mission by holding regular Sunday worship services and midweek Bible studies. The following notable activities occurred during the year:

- **Sunday School** maintained regular attendance with curriculum tailored to age groups;
- **Community Outreach** events were hosted during Easter and Christmas;
- **Support Ministry** provided pastoral care to elderly and vulnerable members;
- Collaboration with other local churches for prayer meetings and Gospel outreach;
- Introduction of a **youth discipleship programme** on Fridays.

Despite challenges related to ongoing economic pressures, attendance remained stable and engagement deepened within the congregation.

## **FINANCIAL OVERVIEW**

The financial statements for the year ended 31 December 2024 are appended to this report.

**Total income** for the year was £76,140, primarily from donations and gift aid.

**Total expenditure** was £74,300, largely relating to premises maintenance, ministry support, and staff costs.

The charity ended the year with **net assets of £533,528**. No material uncertainties exist regarding the charity's ability to continue as a going concern.

The trustees aim to maintain unrestricted reserves equivalent to at least 3 months of regular operating costs to ensure financial stability.

## **RISK MANAGEMENT**

Trustees actively review the major risks facing the charity. Key risks identified in 2024 include:

- **Financial sustainability** amidst rising costs;
- **Health and safety** of premises;
- **Safeguarding** of children and vulnerable adults.

Mitigating actions include adherence to safeguarding policies, building inspections, and careful budgeting.

## **PLANS FOR THE FUTURE**

The trustees plan to:

- Enhance local outreach efforts, including door-to-door ministry and online presence;
- Invest in modest refurbishment of church facilities;
- Expand youth and children's ministry;
- Strengthen partnerships with other evangelical churches in the region.

## **TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing financial statements for each financial year which give a true and fair view of the charity's financial position and activities. In preparing those statements, the trustees must:

- Select suitable accounting policies and apply them consistently;
- Make reasonable and prudent judgements and estimates;

- Prepare the financial statements on a going concern basis unless it is inappropriate to do so.

Trustees are also responsible for:

- Keeping proper accounting records;
- Safeguarding the assets of the charity;
- Taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **APPROVAL**

This report was approved by the trustees on 07/25/2025, and signed on their behalf by:



---

**Mark Roberts**  
**Trustee**

WELLINGTON EVANGELICAL CHAPEL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

|                                    | <b>Note</b> | Unrestricted<br>Funds | Restricted<br>Funds | <b>Total Funds</b> | Total Funds |
|------------------------------------|-------------|-----------------------|---------------------|--------------------|-------------|
|                                    |             | £                     | £                   | <b>2024</b><br>£   | 2023<br>£   |
| <b>Income from:</b>                |             |                       |                     |                    |             |
| Donations and legacies             |             | 63,842                | 10,895              | <b>74,737</b>      | 97,866      |
| Investments                        |             | 1,403                 | -                   | <b>1,403</b>       | 803         |
| <b>Total income</b>                |             | 65,245                | 10,895              | <b>76,140</b>      | 98,669      |
| <b>Expenditure on:</b>             |             |                       |                     |                    |             |
| Charitable activities              | 2           | 63,414                | 6,491               | <b>69,905</b>      | 55,512      |
| Other distributions                | 3           | 3,825                 | -                   | <b>3,825</b>       | 1,700       |
| Governance costs                   | 2           | 600                   | -                   | <b>600</b>         | 1,861       |
| <b>Total expenditure</b>           |             | 67,839                | 6,491               | <b>74,330</b>      | 59,073      |
| <b>Net Income for the year</b>     |             | (2,594)               | 4,404               | <b>1,810</b>       | 39,596      |
| <b>Reconciliation of funds:</b>    |             |                       |                     |                    |             |
| Total funds brought forward        |             | 504,404               | 27,314              | <b>531,718</b>     | 492,122     |
| <b>Total funds carried forward</b> |             | 501,810               | 31,718              | <b>533,528</b>     | 531,718     |

The notes form part of these financial statements

**WELLINGTON EVANGELICAL CHAPEL**

**BALANCE SHEET AS AT 31 DECEMBER 2024**

|  | Note | Total Funds<br>31-Dec-2024<br>£ | Total Funds<br>31-Dec-2023<br>£ |
|--|------|---------------------------------|---------------------------------|
| <b>Fixed Assets</b>                                  |      |                                 |                                 |
| Tangible Fixed Assets                                | 4    | <u>425,158</u>                  | 418,689                         |
| <b>Current Assets</b>                                |      |                                 |                                 |
| Debtors  | 5    | 3,408                           | 3,969                           |
| Cash at bank and in hand                             |      | <u>105,884</u>                  | 109,780                         |
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| <b>Creditors:</b> Amounts falling due within on year | 6    | <u>(922)</u>                    | <u>(720)</u>                    |
| <b>Net current assets</b>                            |      | <u>108,370</u>                  | 113,029                         |
| <b>Total assets less current liabilities</b>         |      | <u><u>533,528</u></u>           | <u><u>531,718</u></u>           |
| <b>Funds</b>   |      |                                 |                                 |
| Unrestricted Funds                                   | 7    | 501,810                         | 504,404                         |
| Restricted Funds                                     | 7    | <u>31,718</u>                   | 27,314                          |
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07/25/2025

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**Mark Roberts**  
**Trustee**

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**1 Accounting Policies (continued)**

**Resources expended**

Expenditure is recognised on an accrual basis when a liability is incurred. It includes any VAT that is not recoverable, which is reported as part of the related expenditure category.

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Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful lives at the following rate:

Equipment – 25% per annum on a reducing balance basis.

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**2 Resources Expended**

|  | Unrestricted funds | Restricted funds | Total funds          | Total funds   |
|--|--------------------|------------------|----------------------|---------------|
|  | £                  | £                | 2024<br>£            | 2023<br>£     |
| <b>Charitable expenditure</b>                    |                    |                  |                      |               |
| Staff costs                                      | 39,791             | -                | <b>39,791</b>        | 36,356        |
| Pulpit supply and sundry expenses                | 15,281             | -                | <b>15,281</b>        | 4,259         |
| Repairs, renewals and grounds maintenance        | 2,400              | 6,391            | <b>8,791</b>         | 4,333         |
| Light and heat                                   | 3,289              | -                | <b>3,289</b>         | 1,602         |
| Mercy fund                                       | -                  | 100              | <b>100</b>           | 2,484         |
| Evangelism (including camp)                      | 181                | -                | <b>181</b>           | 4,122         |
| Depreciation of equipment                        | 306                | -                | <b>306</b>           | 371           |
| Church insurance                                 | 1,325              | -                | <b>1,325</b>         | 1,182         |
| Telephone  | 787                | -                | <b>787</b>           | 773           |
| Advertising                                      | 55                 | -                | <b>55</b>            | 30            |
|  | <u>63,414</u>      | <u>6,491</u>     | <u><b>69,905</b></u> | <u>55,512</u> |
| <b>Governance costs</b>                          |                    |                  |                      |               |
| Independent examiner's fee                       | 600                | -                | <b>600</b>           | 720           |
| Accounting software                              | -                  | -                | <b>-</b>             | 1,141         |
|  | <u>600</u>         | <u>-</u>         | <u><b>600</b></u>    | <u>1,861</u>  |
| <b>Employee information</b>                      |                    |                  |                      |               |
|  |                    |                  | <b>2024</b><br>£     | 2023<br>£     |
| Wages and salaries                               |                    |                  | <b>38,996</b>        | 35,672        |
| Social Security costs                            |                    |                  | -                    | -             |
| Pension contributions                            |                    |                  | <b>795</b>           | 684           |
|  |                    |                  | <u><b>39,791</b></u> | <u>36,356</u> |
|  |                    |                  | <b>No.</b>           | No.           |
| Average number of full-time equivalent employees |                    |                  | <u><b>2</b></u>      | <u>2</u>      |

**3 Missionary giving**

|                   | 2024<br>£    | 2023<br>£    |
|-------------------|--------------|--------------|
| Checkpoint CYT    | 550          | 600          |
| Day One           | 750          | 600          |
| Fountain of Peace | 2,200        | 200          |
| Open Doors        | 325          | 300          |
| Ukraine           | -            | -            |
|                   | <b>3,825</b> | <b>1,700</b> |

**4 Tangible fixed assets**

|                       | Freehold land<br>and buildings<br>£ | Equipment<br>£ | Total<br>£     |
|-----------------------|-------------------------------------|----------------|----------------|
| <b>Cost</b>           |                                     |                |                |
| At 01 January 2024    | 417,688                             | 12,357         | 430,045        |
| Additions             | -                                   | 6,775          | 6,775          |
| Revaluation           | -                                   | -              | -              |
| At 31 December 2024   | <b>417,688</b>                      | <b>19,132</b>  | <b>436,820</b> |
| <b>Depreciation</b>   |                                     |                |                |
| At 01 January 2024    | -                                   | 11,356         | 11,356         |
| Charge for the year   | -                                   | 306            | 306            |
| At 31 December 2024   | -                                   | <b>11,662</b>  | <b>11,662</b>  |
| <b>Net book value</b> |                                     |                |                |
| At 31 December 2024   | <b>417,688</b>                      | <b>7,470</b>   | <b>425,158</b> |
| At 31 December 2023   | 417,688                             | 1,001          | 418,689        |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2024 at the figure shown above. The original cost of the freehold premises is unknown.

**5 Debtors**

|                 | 2024<br>£    | 2023<br>£    |
|-----------------|--------------|--------------|
| Gift aid refund | 3,408        | 3,969        |
| Sundry debtors  | -            | -            |
|                 | <b>3,408</b> | <b>3,969</b> |

**6 Creditors: amounts falling due within one year**

|          | <b>2024</b> | 2023 |
|----------|-------------|------|
|          | £           | £    |
| Accruals | <b>922</b>  | 720  |

**7 Analysis of funds**

|                                | <b>Balance at 01<br/>January 2024</b> | <b>Income</b> | <b>Expenditure</b> | <b>Balance at 31<br/>December<br/>2024</b> |
|--------------------------------|---------------------------------------|---------------|--------------------|--|
|                                | £                                     | £             | £                  | £  |
| <b>Unrestricted funds</b>      |                                       |               |                    |  |
| General funds                  | <b>504,404</b>                        | <b>65,245</b> | <b>(67,839)</b>    | <b>501,810</b>                             |
| <b>Restricted funds</b>        |                                       |               |                    |  |
| Specific missionary gifts fund | -                                     | 100           | -                  | <b>100</b>                                 |
| Pastor fund                    | -                                     | 8,895         | -                  | <b>8,895</b>                               |
| Mercy fund                     | 304                                   | 1,900         | (100)              | <b>2,104</b>                               |
| Refurbishment fund             | 27,010                                | -             | (6,391)            | <b>20,619</b>                              |
|                                | <b>27,314</b>                         | <b>10,895</b> | <b>(6,491)</b>     | <b>31,718</b>                              |
| <b>Total Funds</b>             | <b>531,718</b>                        | <b>76,140</b> | <b>(74,330)</b>    | <b>533,528</b>                             |

The specific missionary gifts fund accepts donations to be forwarded to specific missions.

The pastor fund accepts donations to be used exclusively in support of the pastor of the church.

The mercy fund accepts gifts to be used exclusively for the relief of hardship among member of the congregation.

The refurbishment fund accepts donations to be used exclusively on church building maintenance, refurbishment and extension.

**8 Independent examiner's fees**

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2023 - £720)

## 9 Trustee's remuneration and expenses

During the year ended 31 December 2024:

Three trustees were reimbursed for expenses or had expenses paid on their behalf in connection with their roles as trustees.

- The total amount reimbursed or paid to trustees was £4,025.
- The total amount received from trustees was £4,240.

These payments related to legitimate expenses incurred for travel, ministry-related supplies, and church-related operational needs. No trustee received any remuneration for their role as trustee.

The amount received from trustees represents the reimbursement of expenses initially paid by the charity on their behalf or the return of unused funds previously advanced for ministry-related activities.



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Charity Name  
WELLINGTON EVANGELICAL CHAPEL

**On accounts for the year ended**

|            |                            |        |
|------------|----------------------------|--------|
| 31/12/2024 | <b>Charity no (if any)</b> | 233810 |
|------------|----------------------------|--------|

**Set out on pages**

1-2

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

**Responsibilities and basis of report**

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives 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.

**Signed:**

*ASU*

**Date:**

14/07/2025

**Name:**

Adeel Sahi

**Relevant professional qualification(s) or body (if any):**

ACCA

**Address:**

Bowdon Accounting Services Ltd  
Bartle House, Oxford Court,

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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**WELLINGTON EVANGELICAL CHAPEL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

Registered Charity Number 233810

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL**

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**YEAR ENDED 31 DECEMBER 2023**

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| Statement of financial activities    | 5      |
| Balance sheet                        | 6      |
| Notes to the financial statements    | 7 – 10 |

**WELLINGTON EVANGELICAL CHAPEL****LEGAL AND ADMINISTRATIVE INFORMATION****YEAR ENDED 31 DECEMBER 2023**

Address: Wellington Chapel  
Wellington  
Hereford  
Herefordshire  
HR4 8AX

Trustees: Mr Derek Backhouse  
Mr Mark Roberts  
Mr John Roberts  
Mrs Sharon Roberts  
Mr Stephen Stonelake (January 2024)

Bankers: Lloyds TSB Bank plc  
6-8 High Town  
Hereford  
HR1 2AQ

Accountants: Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees submit their annual report and the financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (issued 2005) in preparing the annual report and the financial statements of the charity.

The charity is constituted by indenture dated 5 October 1898 as amended on 15 February 2017.

The charity's objects are:

- For the purpose of religious worship and the preaching of the gospel and as a Sunday School;

**Activities**

The charity was established with the aim of promoting the evangelical protestant religion and this is continued through public worship on the Lord's Day and other meetings during the week, including meetings for children and young people.

**Results**

The attached financial statements disclose the financial position of the charity at 31 December 2023.

**Trustees**

The trustees in office during the year and at the date of this report are set out on page 1.

The charity's trustees appoint trustees.

**Responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Trustee

20 July 2024

**WELLINGTON EVANGELICAL CHAPEL**  
**REPORT OF THE INDEPENDENT EXAMINER**

**YEAR ENDED 31 DECEMBER 2023**

I report on the financial statements of Wellington Evangelical Church (formerly Wellington Chapel and Other Trust Property) for the year ended 31 December 2023, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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**

In connection with my examination, no material matters have come to my attention which gives 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.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2024

WELLINGTON EVANGELICAL CHAPEL  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2023

|  | <i>Note</i> | <b>General<br/>funds<br/>2023<br/>£</b> | <b>Restricted<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>funds<br/>2022<br/>£</b> |
|--|-------------|---|--|---------------------------------------|---------------------------------------|
| <b>Incoming resources</b>                      |             |   |  |                                       |                                       |
| <b>Income from:</b>                            |             |   |  |                                       |                                       |
| <i>Donations:</i>                              |             |   |  |                                       |                                       |
| Offerings including gift aid refund            |             | 59,566                                  | 38,300                                     | 97,866                                | 65,099                                |
| Bank interest                                  |             | 803                                     | -  | 803                                   | 3                                     |
| <b>Total</b>                                   |             | <u>60,369</u>                           | <u>38,300</u>                              | <u>98,669</u>                         | <u>65,102</u>                         |
| <b>Resources expended</b>                      |             |   |  |                                       |                                       |
| <b>Expenditure on:</b>                         |             |   |  |                                       |                                       |
| Charitable activities                          |             |   |  |                                       |                                       |
| Costs in furtherance of the charity's objects: |             |   |  |                                       |                                       |
| Charitable expenditure                         | 2           | 43,426                                  | 12,086                                     | 55,512                                | 53,579                                |
| Other distributions                            | 3           | 1,700                                   | -  | 1,700                                 | 1,800                                 |
| Other  | 2           | 1,861                                   | -  | 1,861                                 | 1,656                                 |
| <b>Total</b>                                   |             | <u>46,987</u>                           | <u>12,086</u>                              | <u>59,073</u>                         | <u>57,035</u>                         |
| <b>Net income for the year</b>                 |             | 13,382                                  | 26,214                                     | 39,596                                | 8,067                                 |
| <b>Funds brought forward</b>                   | 7           | <u>491,022</u>                          | <u>1,100</u>                               | <u>492,122</u>                        | <u>484,055</u>                        |
| <b>Funds carried forward</b>                   | 7           | <u>504,404</u>                          | <u>27,314</u>                              | <u>531,718</u>                        | <u>492,122</u>                        |

## WELLINGTON EVANGELICAL CHAPEL

## BALANCE SHEET

AS AT 31 DECEMBER 2023

|   | <i>Note</i> | <b>2023</b>   | <b>2022</b>   |
|---|-------------|---------------|---------------|
|   |             | <b>£</b>      | <b>£</b>      |
| <b>Fixed assets</b>                                   |             |               |               |
| Tangible fixed assets                                 | 4           | 418,689       | 418,801       |
|   |             | <hr/>         | <hr/>         |
| <b>Current assets</b>                                 |             |               |               |
| Debtors   | 5           | 3,969         | 7,964         |
| Lloyds TSB Bank account                               |             | 109,780       | 66,144        |
|   |             | <hr/>         | <hr/>         |
|   |             | 113,749       | 74,108        |
|   |             |               |               |
| <b>Creditors: amounts falling due within one year</b> | 6           | <hr/> (720)   | <hr/> (787)   |
|   |             |               |               |
| <b>Net current assets</b>                             |             | <hr/> 113,029 | <hr/> 73,321  |
|   |             |               |               |
| <b>Net assets</b>                                     |             | <hr/> 531,718 | <hr/> 492,122 |
|   |             |               |               |
| <b>Funds</b>  | 7           |               |               |
| General fund  |             | 504,404       | 491,022       |
| Restricted funds                                      |             | 27,314        | 1,100         |
|   |             | <hr/>         | <hr/>         |
|   |             | 531,718       | 492,122       |
|   |             | <hr/>         | <hr/>         |

These financial statements were approved on by the trustees on 20 July 2024 and signed on their behalf by

Trustee

**WELLINGTON EVANGELICAL CHAPEL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

Wellington Evangelical Church is an unincorporated charity registered in England and Wales. The principal address is Wellington Chapel, Wellington, Hereford, Herefordshire, HR4 8AX.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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.

- **Funds**

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

- **Depreciation**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. No depreciation is provided in respect of freehold property.

Depreciation on equipment is provided at a rate of 25% per annum on a reducing balance basis.

- **Incoming resources**

Offerings are accounted for on receipt. Donations and legacies are accounted for when due.

- **Resources expended**

Expenditure is accounted for as amounts fall due.

Charitable expenditure comprises all expenditure directly related to the objects of the charity. Governance costs comprise expenditure related to the cost of compliance with statutory requirements.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2023

|  | <i>General<br/>fund<br/>2023<br/>£</i> | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Total funds<br/>2023<br/>£</i> | <i>Total funds<br/>2022<br/>£</i> |
|--|--|--|-----------------------------------|-----------------------------------|
| <b>2. Resources expended</b>                     |  |  |                                   |                                   |
| <i>Charitable expenditure</i>                    |  |  |                                   |                                   |
| <b>Local ministry costs</b>                      |  |  |                                   |                                   |
| Staff costs                                      | 29,936                                 | 6,420                                      | 36,356                            | 35,145                            |
| Pulpit supply and sundry expenses                | 3,697                                  | 562  | 4,259                             | 1,258                             |
| Repairs, renewals and grounds maintenance        | 1,713                                  | 2,620                                      | 4,333                             | 9,761                             |
| Light and heat                                   | 1,602                                  | -  | 1,602                             | 1,876                             |
| Mercy fund                                       | -                                      | 2,484                                      | 2,484                             | -                                 |
| Evangelism (including camp)                      | 4,122                                  | -  | 4,122                             | 3,674                             |
| Depreciation of equipment                        | 371                                    | -  | 371                               | 371                               |
| Church insurance                                 | 1,182                                  | -  | 1,182                             | 536                               |
| Telephone  | 773                                    | -  | 773                               | 708                               |
| Advertising                                      | 30                                     | -  | 30                                | 250                               |
|  | <u>43,426</u>                          | <u>12,086</u>                              | <u>55,512</u>                     | <u>53,579</u>                     |
| <b>Other costs</b>                               |  |  |                                   |                                   |
| Independent examiner's fee                       | 720                                    | -  | 720                               | 660                               |
| Accounting software                              | 1,141                                  | -  | 1,141                             | 996                               |
|  | <u>1,861</u>                           | <u>-</u>                                   | <u>1,861</u>                      | <u>1,656</u>                      |
| <b>Employee information</b>                      |  |  |                                   |                                   |
|  |  | <b>2023</b>                                | <b>2022</b>                       |                                   |
|  |  | <b>£</b>                                   | <b>£</b>                          |                                   |
| Wages and salaries                               |  | 35,672                                     | 34,500                            |                                   |
| Social Security costs                            |  | -  | -                                 |                                   |
| Pension contributions                            |  | 684  | 645                               |                                   |
|  |  | <u>36,356</u>                              | <u>35,145</u>                     |                                   |
|  |  | No.  | No.                               |                                   |
| Average number of full-time equivalent employees |  | <u>2</u>                                   | <u>2</u>                          |                                   |

**Trustees**

The trustees received no remuneration for their services.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2023

| 3. Missionary giving            | 2023<br>£                                       | 2022<br>£             |                   |
|---------------------------------|---|-----------------------|-------------------|
| Checkpoint CYT                  | 600   | 600                   |                   |
| Day One                         | 600   | 600                   |                   |
| Fountain of Peace               | 200   | -                     |                   |
| Open Doors                      | 300   | 300                   |                   |
| Ukraine                         | -   | 300                   |                   |
|                                 | 1,700   | 1,800                 |                   |
|                                 | 1,700   | 1,800                 |                   |
| 4. Tangible fixed assets        | <i>Freehold<br/>land and<br/>buildings</i><br>£ | <i>Equipment</i><br>£ | <i>Total</i><br>£ |
| <b>COST OR VALUATION</b>        |   |                       |                   |
| As at 1 January 2023            | 417,688   | 12,098                | 429,786           |
| Additions                       | -   | 259                   | 259               |
| Revaluation                     | -   | -                     | -                 |
|                                 | 417,688   | 12,357                | 430,045           |
| As at 31 December 2023          | 417,688   | 12,357                | 430,045           |
| <b>ACCUMULATED DEPRECIATION</b> |   |                       |                   |
| As at 1 January 2023            | -   | 10,985                | 10,985            |
| Provision for the year          | -   | 371                   | 371               |
|                                 | -   | 11,356                | 11,356            |
| As at 31 December 2023          | -   | 11,356                | 11,356            |
| <b>NET BOOK VALUE</b>           |   |                       |                   |
| As at 31 December 2023          | 417,688   | 1,001                 | 418,689           |
| As at 31 December 2022          | 417,688   | 1,113                 | 418,801           |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2023 at the figure shown above. The original cost of the freehold premises is unknown.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2023

## 5. Debtors

|                 | 2023<br>£    | 2022<br>£    |
|-----------------|--------------|--------------|
| Gift aid refund | 3,968        | 7,963        |
| Sundry debtors  | -            | -            |
|                 | <u>3,968</u> | <u>7,963</u> |

## 6. Creditors: amounts falling due within one year

|          | 2023<br>£  | 2022<br>£  |
|----------|------------|------------|
| Accruals | 720        | 660        |
|          | <u>720</u> | <u>660</u> |

## 7. Analysis of funds

|                                | <i>Opening<br/>balance</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Closing<br/>balance</i><br>£ |
|--------------------------------|---------------------------------|--------------------|-------------------------|---------------------------------|
| General fund                   | 491,022                         | 60,369             | (46,987)                | 504,404                         |
| Restricted funds               |                                 |                    |                         |                                 |
| Specific missionary gifts fund | -                               | 560                | (560)                   | -                               |
| Pastor fund                    | -                               | 6,420              | (6,420)                 | -                               |
| Mercy fund                     | -                               | 2,790              | (2,486)                 | 304                             |
| Refurbishment fund             | 1,100                           | 28,530             | (2,620)                 | 27,010                          |
|                                | <u>492,122</u>                  | <u>98,669</u>      | <u>(59,073)</u>         | <u>531,718</u>                  |

The specific missionary gifts fund accepts donations to be forwarded to specific missions.

The pastor fund accepts donations to be used exclusively in support of the pastor of the church.

The mercy fund accepts gifts to be used exclusively for the relief of hardship among member of the congregation.

The refurbishment fund accepts donations to be used exclusively on church building maintenance, refurbishment and extension.

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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**WELLINGTON EVANGELICAL CHAPEL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered Charity Number 233810

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL**

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**WELLINGTON EVANGELICAL CHAPEL**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2022**

|              |   |
|--------------|---|
| Address:     | Wellington Chapel<br>Wellington<br>Hereford<br>Herefordshire<br>HR4 8AX   |
| Trustees:    | Mr Derek Backhouse<br>Rev Gordon Bingham<br>Rev Richard Mansell<br>Mr Mark Roberts<br>Mr John Roberts<br>Mrs Sharon Roberts |
| Bankers:     | Lloyds TSB Bank plc<br>6-8 High Town<br>Hereford<br>HR1 2AQ   |
| Accountants: | Skingle Helps & Co<br>Chartered Accountants<br>28 Southway<br>Carshalton Beeches<br>Surrey<br>SM5 4HW                       |

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees submit their annual report and the financial statements for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (issued 2005) in preparing the annual report and the financial statements of the charity.

The charity is constituted by indenture dated 5 October 1898 as amended on 15 February 2017.

The charity's objects are:

- For the purpose of religious worship and the preaching of the gospel and as a Sunday School;

**Activities**

The charity was established with the aim of promoting the evangelical protestant religion and this is continued through public worship on the Lord's Day and other meetings during the week, including meetings for children and young people.

**Results**

The attached financial statements disclose the financial position of the charity at 31 December 2022.

**Trustees**

The trustees in office during the year and at the date of this report are set out on page 1.

The charity's trustees appoint trustees.

**Responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements the trustees are required to: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Mark Roberts

Trustee

27<sup>th</sup> July 2023

**WELLINGTON EVANGELICAL CHAPEL**  
**REPORT OF THE INDEPENDENT EXAMINER**

**YEAR ENDED 31 DECEMBER 2022**

I report on the financial statements of Wellington Evangelical Church (formerly Wellington Chapel and Other Trust Property) for the year ended 31 December 2022, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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**

In connection with my examination, no material matters have come to my attention which gives 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.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2023

WELLINGTON EVANGELICAL CHAPEL  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2022

|  | <i>Note</i> | <i>Total<br/>2022<br/>£</i> | <i>Total<br/>2021<br/>£</i> |
|--|-------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>                      |             |                             |                             |
| <b>Income from:</b>                            |             |                             |                             |
| <i>Donations:</i>                              |             |                             |                             |
| Offerings including gift aid refund            |             | 65,099                      | 44,695                      |
| Bank interest                                  |             | 3                           | -                           |
| <b>Total</b>                                   |             | <u>65,102</u>               | <u>44,695</u>               |
| <b>Resources expended</b>                      |             |                             |                             |
| <b>Expenditure on:</b>                         |             |                             |                             |
| Charitable activities                          |             |                             |                             |
| Costs in furtherance of the charity's objects: |             |                             |                             |
| Charitable expenditure                         | 2           | 53,579                      | 45,502                      |
| Other distributions                            | 3           | 1,800                       | 1,500                       |
| Other  | 2           | 1,656                       | 2,330                       |
| <b>Total</b>                                   |             | <u>57,035</u>               | <u>49,332</u>               |
| <b>Net income /(outgoings) for the year</b>    |             | 8,067                       | (4,637)                     |
| <b>Funds brought forward</b>                   |             | <u>484,055</u>              | <u>488,692</u>              |
| <b>Funds carried forward</b>                   |             | <u><u>492,122</u></u>       | <u><u>484,055</u></u>       |

## WELLINGTON EVANGELICAL CHAPEL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

|   | <i>Note</i> | <b>2022</b> | <b>2021</b> |
|---|-------------|-------------|-------------|
|   |             | <b>£</b>    | <b>£</b>    |
| <b>Fixed assets</b>                                   |             |             |             |
| Tangible fixed assets                                 | 4           | 418,801     | 419,172     |
| <b>Current assets</b>                                 |             |             |             |
| Debtors   | 5           | 7,964       | 3,595       |
| Lloyds TSB Bank account                               |             | 66,144      | 61,948      |
|   |             | 74,108      | 65,543      |
| <b>Creditors: amounts falling due within one year</b> | 6           | (787)       | (660)       |
| <b>Net current assets</b>                             |             | 73,321      | 64,883      |
| <b>Net assets</b>                                     |             | 492,122     | 484,055     |
| <b>Funds</b>  | 7           |             |             |
| General account                                       |             |             |             |
|   |             | 492,122     | 484,055     |

These financial statements were approved on by the trustees on 27<sup>th</sup> July 2023 and signed on their behalf by

Mark Roberts

Trustee

**WELLINGTON EVANGELICAL CHAPEL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

Wellington Evangelical Church is an unincorporated charity registered in England and Wales. The principal address is Wellington Chapel, Wellington, Hereford, Herefordshire, HR4 8AX.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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.

- **Funds**

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

- **Depreciation**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. No depreciation is provided in respect of freehold property.

Depreciation on equipment is provided at a rate of 25% per annum on a reducing balance basis.

- **Incoming resources**

Offerings are accounted for on receipt. Donations and legacies are accounted for when due.

- **Resources expended**

Expenditure is accounted for as amounts fall due.

Charitable expenditure comprises all expenditure directly related to the objects of the charity. Governance costs comprise expenditure related to the cost of compliance with statutory requirements.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2022

|  | 2022<br>£     | 2021<br>£     |
|--|---------------|---------------|
| <b>2. Resources expended</b>                     |               |               |
| <b><i>Charitable expenditure</i></b>             |               |               |
| <b>Local ministry costs</b>                      |               |               |
| Staff costs                                      | 35,145        | 34,233        |
| Pulpit supply and sundry expenses                | 1,258         | 2,065         |
| Repairs, renewals and grounds maintenance        | 9,761         | 4,868         |
| Light and heat                                   | 1,876         | 1,851         |
| Youth work (including camp)                      | 3,674         | 662           |
| Depreciation of equipment                        | 371           | 495           |
| Church insurance                                 | 536           | 503           |
| Telephone  | 708           | 775           |
| Advertising                                      | 250           | 50            |
|  | <u>53,579</u> | <u>45,502</u> |
| <b><i>Other costs</i></b>                        |               |               |
| Independent examiner's fee                       | 660           | 660           |
| Accounting software                              | 996           | 1,670         |
|  | <u>1,656</u>  | <u>2,330</u>  |
| <b>Employee information</b>                      |               |               |
|  | 2022<br>£     | 2021<br>£     |
| Wages and salaries                               | 34,500        | 33,398        |
| Social Security costs                            | -             | -             |
| Pension contributions                            | 645           | 835           |
|  | <u>35,145</u> | <u>34,233</u> |
|  | No.           | No.           |
| Average number of full-time equivalent employees | <u>2</u>      | <u>2</u>      |

**Trustees**

The trustees received no remuneration for their services.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2022

| 3. Missionary giving            | 2022<br>£                                       | 2021<br>£             |                   |
|---------------------------------|---|-----------------------|-------------------|
| Checkpoint CYT                  | 600   | 600                   |                   |
| Day One                         | 600   | 600                   |                   |
| Open Doors                      | 300   | 300                   |                   |
| Ukraine                         | 300   | -                     |                   |
|                                 | 1,800   | 1,500                 |                   |
|                                 | 1,800   | 1,500                 |                   |
| 4. Tangible fixed assets        | <i>Freehold<br/>land and<br/>buildings</i><br>£ | <i>Equipment</i><br>£ | <i>Total</i><br>£ |
| <b>COST OR VALUATION</b>        |   |                       |                   |
| As at 1 January 2022            | 417,688   | 12,098                | 429,786           |
| Additions                       | -   | -                     | -                 |
| Revaluation                     | -   | -                     | -                 |
|                                 | 417,688   | 12,098                | 429,786           |
| As at 31 December 2022          | 417,688   | 12,098                | 429,786           |
| <b>ACCUMULATED DEPRECIATION</b> |   |                       |                   |
| As at 1 January 2022            | -   | 10,614                | 10,614            |
| Provision for the year          | -   | 371                   | 371               |
|                                 | -   | 10,985                | 10,985            |
| As at 31 December 2022          | -   | 10,985                | 10,985            |
| <b>NET BOOK VALUE</b>           |   |                       |                   |
| As at 31 December 2022          | 417,688   | 1,113                 | 418,801           |
| As at 31 December 2021          | 417,688   | 1,484                 | 419,172           |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2022 at the figure shown above. The original cost of the freehold premises is unknown.

WELLINGTON EVANGELICAL CHAPEL  
 NOTES TO THE FINANCIAL STATEMENTS (continued)  
 FOR THE YEAR ENDED 31 DECEMBER 2022

|  |              |              |
|--|--------------|--------------|
| <b>5. Debtors</b>  |              |              |
|  | <b>2022</b>  | <b>2021</b>  |
|  | <b>£</b>     | <b>£</b>     |
| Gift aid refund  | 7,963        | 3,500        |
| Sundry debtors   | -            | 95           |
|  | <hr/>        | <hr/>        |
|  | <b>7,963</b> | <b>3,595</b> |
|  | <hr/> <hr/>  | <hr/> <hr/>  |
| <b>6. Creditors: amounts falling due within one year</b> |              |              |
|  | <b>2022</b>  | <b>2021</b>  |
|  | <b>£</b>     | <b>£</b>     |
| Accruals   | 660          | 660          |
|  | <hr/>        | <hr/>        |
|  | <b>660</b>   | <b>660</b>   |
|  | <hr/> <hr/>  | <hr/> <hr/>  |

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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**WELLINGTON EVANGELICAL CHAPEL**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

Registered Charity Number 233810

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL**

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**YEAR ENDED 31 DECEMBER 2021**

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**WELLINGTON EVANGELICAL CHAPEL**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 DECEMBER 2021**

|              |   |
|--------------|---|
| Address:     | Wellington Chapel<br>Wellington<br>Hereford<br>Herefordshire<br>HR4 8AX   |
| Trustees:    | Mr Derek Backhouse<br>Rev Gordon Bingham<br>Rev Richard Mansell<br>Mr Mark Roberts<br>Mr John Roberts<br>Mrs Sharon Roberts |
| Bankers:     | Lloyds TSB Bank plc<br>6-8 High Town<br>Hereford<br>HR1 2AQ   |
| Accountants: | Skingle Helps & Co<br>Chartered Accountants<br>28 Southway<br>Carshalton Beeches<br>Surrey<br>SM5 4HW                       |

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES****FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees submit their annual report and the financial statements for the year ended 31 December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (issued 2005) in preparing the annual report and the financial statements of the charity.

The charity is constituted by indenture dated 5 October 1898 as amended on 15 February 2017.

The charity's objects are:

- For the purpose of religious worship and the preaching of the gospel and as a Sunday School;

**Activities**

The charity was established with the aim of promoting the evangelical protestant religion and this is continued through public worship on the Lord's Day and other meetings during the week, including meetings for children and young people.

**Results**

The attached financial statements disclose the financial position of the charity at 31 December 2021.

**Trustees**

The trustees in office during the year and at the date of this report are set out on page 1.

Trustees are appointed by the charity's trustees.

**Responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

**WELLINGTON EVANGELICAL CHAPEL****REPORT OF THE TRUSTEES (continued)****FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Trustee

August 2022

**WELLINGTON EVANGELICAL CHAPEL**  
**REPORT OF THE INDEPENDENT EXAMINER**

**YEAR ENDED 31 DECEMBER 2021**

I report on the financial statements of Wellington Evangelical Church (formerly Wellington Chapel and Other Trust Property) for the year ended 31 December 2021, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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**

In connection with my examination, no material matters have come to my attention which gives 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.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2022

WELLINGTON EVANGELICAL CHAPEL  
 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31 DECEMBER 2021

|  | <i>Note</i> | <i>Total<br/>2021<br/>£</i> | <i>Total<br/>2020<br/>£</i> |
|--|-------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>                      |             |                             |                             |
| <b>Income from:</b>                            |             |                             |                             |
| <i>Donations:</i>                              |             |                             |                             |
| Offerings including gift aid refund            |             | 44,695                      | 42,486                      |
| Bank interest                                  |             | -                           | -                           |
| <b>Total</b>                                   |             | <u>44,695</u>               | <u>42,486</u>               |
| <b>Resources expended</b>                      |             |                             |                             |
| <b>Expenditure on:</b>                         |             |                             |                             |
| Charitable activities                          |             |                             |                             |
| Costs in furtherance of the charity's objects: |             |                             |                             |
| Charitable expenditure                         | 2           | 45,502                      | 52,349                      |
| Other distributions                            | 3           | 2,330                       | 4,000                       |
| Other  | 2           | 1,500                       | 1,603                       |
| <b>Total</b>                                   |             | <u>49,332</u>               | <u>57,952</u>               |
| <b>Net outgoings for the year</b>              |             | (4,637)                     | (15,466)                    |
| <b>Funds brought forward</b>                   |             | <u>488,692</u>              | <u>504,158</u>              |
| <b>Funds carried forward</b>                   |             | <u><u>484,055</u></u>       | <u><u>488,692</u></u>       |

## WELLINGTON EVANGELICAL CHAPEL

## BALANCE SHEET

AS AT 31 DECEMBER 2021

|   | <i>Note</i> | <b>2021</b><br>£ | <b>2020</b><br>£ |
|---|-------------|------------------|------------------|
| <b>Fixed assets</b>                                   |             |                  |                  |
| Tangible fixed assets                                 | 4           | 419,172          | 419,667          |
| <b>Current assets</b>                                 |             |                  |                  |
| Debtors   | 5           | 3,595            | 3,500            |
| Lloyds TSB Bank account                               |             | 61,948           | 66,155           |
|   |             | 65,543           | 69,655           |
| <b>Creditors: amounts falling due within one year</b> | 6           | (660)            | (630)            |
| <b>Net current assets</b>                             |             | 64,883           | 69,025           |
| <b>Net assets</b>                                     |             | 484,055          | 488,692          |
| <b>Funds</b>  | 7           |                  |                  |
| General account                                       |             | 484,055          | 488,692          |
|   |             | 484,055          | 488,692          |

These financial statements were approved on by the trustees on August 2022 and signed on their behalf by

Trustee

**WELLINGTON EVANGELICAL CHAPEL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. ACCOUNTING POLICIES**

Wellington Evangelical Church is an unincorporated charity registered in England and Wales. The principal address is Wellington Chapel, Wellington, Hereford, Herefordshire, HR4 8AX.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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.

- **Funds**

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

- **Depreciation**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. No depreciation is provided in respect of freehold property.

Depreciation on equipment is provided at a rate of 25% per annum on a reducing balance basis.

- **Incoming resources**

Offerings are accounted for on receipt. Donations and legacies are accounted for when due.

- **Resources expended**

Expenditure is accounted for as amounts fall due.

Charitable expenditure comprises all expenditure directly related to the objects of the charity. Governance costs comprise expenditure related to the cost of compliance with statutory requirements.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2021

|  | 2021<br>£     | 2020<br>£     |
|--|---------------|---------------|
| <b>2. Resources expended</b>                     |               |               |
| <i>Charitable expenditure</i>                    |               |               |
| <b>Local ministry costs</b>                      |               |               |
| Staff costs                                      | 34,233        | 33,549        |
| Pulpit supply and sundry expenses                | 1,865         | -             |
| Repairs, renewals and grounds maintenance        | 4,868         | 13,720        |
| Light and heat                                   | 1,851         | 2,421         |
| Youth work (including Camp)                      | 662           | 821           |
| Depreciation of equipment                        | 495           | 659           |
| Church insurance                                 | 503           | 465           |
| Telephone  | 775           | 564           |
| Adverts  | 50            | 50            |
| FIEC   | 200           | 100           |
|  | <u>45,502</u> | <u>52,349</u> |
| <b>Other costs</b>                               |               |               |
| Independent examiner's fee                       | 660           | 630           |
| Accounting software                              | 1,670         | 973           |
|  | <u>2,330</u>  | <u>1,603</u>  |
| <b>Employee information</b>                      |               |               |
|  | 2021<br>£     | 2020<br>£     |
| Wages and salaries                               | 33,398        | 32,962        |
| Social Security costs                            | -             | -             |
| Pension contributions                            | 835           | 587           |
|  | <u>34,233</u> | <u>33,549</u> |
|  | No.           | No.           |
| Average number of full time equivalent employees | <u>2</u>      | <u>2</u>      |

**Trustees**

The trustees received no remuneration for their services.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2021

| 3. Missionary giving | 2021<br>£ | 2020<br>£ |
|----------------------|-----------|-----------|
| Checkpoint CYT       | 600       | 550       |
| Day One              | 600       | 100       |
| Leprosy Mission      | -         | 250       |
| OMF – Japan          | -         | 500       |
| Open Doors           | 300       | 300       |
| K P Dimond           | -         | 2,300     |
|                      | 1,500     | 4,000     |

  

| 4. Tangible fixed assets        | <i>Freehold<br/>land and<br/>buildings</i><br>£ | <i>Equipment</i><br>£ | <i>Total</i><br>£ |
|---------------------------------|---|-----------------------|-------------------|
| <b>COST OR VALUATION</b>        |   |                       |                   |
| As at 1 January 2021            | 417,688   | 12,098                | 429,786           |
| Additions                       | -   | -                     | -                 |
| Revaluation                     | -   | -                     | -                 |
|                                 | 417,688   | 12,098                | 429,786           |
| As at 31 December 2021          | 417,688   | 12,098                | 429,786           |
| <b>ACCUMULATED DEPRECIATION</b> |   |                       |                   |
| As at 1 January 2021            | -   | 10,119                | 10,119            |
| Provision for the year          | -   | 495                   | 495               |
|                                 | -   | 10,614                | 10,614            |
| As at 31 December 2021          | -   | 10,614                | 10,614            |
| <b>NET BOOK VALUE</b>           |   |                       |                   |
| As at 31 December 2021          | 417,688   | 1,484                 | 419,172           |
| As at 31 December 2020          | 417,688   | 1,979                 | 419,667           |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2021 at the figure shown above. The original cost of the freehold premises is unknown.

## WELLINGTON EVANGELICAL CHAPEL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

## FOR THE YEAR ENDED 31 DECEMBER 2021

## 5. Debtors

|                 | <b>2021</b>  | <b>2020</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Gift aid refund | 3,500        | 3,500        |
| Sundry debtors  | 95           | -            |
|                 | <u>3,595</u> | <u>3,500</u> |

## 6. Creditors: amounts falling due within one year

|          | <b>2021</b> | <b>2020</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | <u>660</u>  | <u>630</u>  |
|          | <u>660</u>  | <u>630</u>  |

**WELLINGTON EVANGELICAL CHAPEL**

England & Wales - Charity number 233810

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# Accounts

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**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

Registered Charity Number 233810

Skingle Helps & Co  
Chartered Accountants  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

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**YEAR ENDED 31 DECEMBER 2020**

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**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**YEAR ENDED 31 DECEMBER 2020**

|              |   |
|--------------|---|
| Address:     | Wellington Chapel<br>Wellington<br>Hereford<br>Herefordshire<br>HR4 8AX   |
| Trustees:    | Mr Derek Backhouse<br>Rev Gordon Bingham<br>Rev Richard Mansell<br>Mr Mark Roberts<br>Mr John Roberts<br>Mrs Sharon Roberts |
| Bankers:     | Lloyds TSB Bank plc<br>6-8 High Town<br>Hereford<br>HR1 2AQ   |
| Accountants: | Skingle Helps & Co<br>Chartered Accountants<br>28 Southway<br>Carshalton Beeches<br>Surrey<br>SM5 4HW                       |

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees submit their annual report and the financial statements for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (issued 2005) in preparing the annual report and the financial statements of the charity.

The charity is constituted by indenture dated 5 October 1898 as amended on 15 February 2017.

The charity's objects are:

- For the purpose of religious worship and the preaching of the gospel and as a Sunday School;

**Activities**

The charity was established with the aim of promoting the evangelical protestant religion and this is continued through public worship on the Lord's Day and other meetings during the week, including meetings for children and young people.

**Results**

The attached financial statements disclose the financial position of the charity at 31 December 2020.

**Trustees**

The trustees in office during the year and at the date of this report are set out on page 1.

Trustees are appointed by the charity's trustees.

**Responsibilities of the trustees**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the Statement of Recommended Practice "Accounting by Charities" and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue.

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**REPORT OF THE TRUSTEES (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Trustee

13<sup>th</sup> August 2021

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**REPORT OF THE INDEPENDENT EXAMINER**

**YEAR ENDED 31 DECEMBER 2020**

I report on the financial statements of Wellington Evangelical Church (formerly Wellington Chapel and Other Trust Property) for the year ended 31 December 2020, which are set out on pages 5 to 10.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 the 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**

In connection with my examination, no material matters have come to my attention which gives 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.

John Helps BSc ACA  
Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

August 2021

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

|  | <i>Note</i> | <i>Total<br/>2020<br/>£</i> | <i>Total<br/>2019<br/>£</i> |
|--|-------------|-----------------------------|-----------------------------|
| <b>Incoming resources</b>                      |             |                             |                             |
| <b>Income from:</b>                            |             |                             |                             |
| <i>Donations:</i>                              |             |                             |                             |
| Offerings including gift aid refund            |             | 42,486                      | 41,119                      |
| Bank interest                                  |             | -                           | 21                          |
| <b>Total</b>                                   |             | <u>42,486</u>               | <u>41,140</u>               |
| <b>Resources expended</b>                      |             |                             |                             |
| <b>Expenditure on:</b>                         |             |                             |                             |
| Charitable activities                          |             |                             |                             |
| Costs in furtherance of the charity's objects: |             |                             |                             |
| Charitable expenditure                         | 2           | 52,349                      | 37,610                      |
| Other distributions                            | 3           | 4,000                       | 1,634                       |
| Other  | 2           | 1,603                       | 1,385                       |
| <b>Total</b>                                   |             | <u>57,952</u>               | <u>40,629</u>               |
| <b>Net (outgoings) / income for the year</b>   |             | (15,466)                    | 511                         |
| <b>Funds brought forward</b>                   |             | <u>504,158</u>              | <u>503,647</u>              |
| <b>Funds carried forward</b>                   |             | <u>488,692</u>              | <u>504,158</u>              |

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

|   | <i>Note</i> | <b>2020</b>    | <b>2019</b>    |
|---|-------------|----------------|----------------|
|   |             | <b>£</b>       | <b>£</b>       |
| <b>Fixed assets</b>                                   |             |                |                |
| Tangible fixed assets                                 | 4           | <u>419,667</u> | <u>419,896</u> |
| <b>Current assets</b>                                 |             |                |                |
| Debtors   | 5           | 3,500          | 3,474          |
| Lloyds TSB Bank account                               |             | <u>66,155</u>  | <u>81,418</u>  |
|   |             | 69,655         | 84,892         |
| <b>Creditors: amounts falling due within one year</b> | 6           | <u>(630)</u>   | <u>(630)</u>   |
| <b>Net current assets</b>                             |             | <u>69,025</u>  | <u>84,262</u>  |
| <b>Net assets</b>                                     |             | <u>488,692</u> | <u>504,158</u> |
| <b>Funds</b>  | 7           |                |                |
| General account                                       |             | <u>488,692</u> | <u>504,158</u> |
|   |             | <u>488,692</u> | <u>504,158</u> |

These financial statements were approved on by the trustees on 13<sup>th</sup> August 2021 and signed on their behalf by

Trustee

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. ACCOUNTING POLICIES**

Wellington Evangelical Church is an unincorporated charity registered in England and Wales. The principal address is Wellington Chapel, Wellington, Hereford, Herefordshire, HR4 8AX.

- **Basis of preparation**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Standard of Recommended Practice for charities applying FRS102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS102.

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

The financial statements have been prepared on the historical cost convention, modified to include the revaluation of fixed assets. The principal accounting policies adopted are set out below.

- **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.

- **Funds**

The general account includes Sunday offerings and other unrestricted gifts which may be used for any purpose within the terms of the trust deed. Other gifts received for specified purposes are recorded in restricted funds as appropriate.

- **Depreciation**

Freehold property is included in the balance sheet at cost or where this is not available at the trustees' estimate of the value. No depreciation is provided in respect of freehold property.

Depreciation on equipment is provided at a rate of 25% per annum on a reducing balance basis.

- **Incoming resources**

Offerings are accounted for on receipt. Donations and legacies are accounted for when due.

- **Resources expended**

Expenditure is accounted for as amounts fall due.

Charitable expenditure comprises all expenditure directly related to the objects of the charity. Governance costs comprise expenditure related to the cost of compliance with statutory requirements.

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

|  | <b>2020</b>  | <b>2019</b>  |
|--|--------------|--------------|
|  | <b>£</b>     | <b>£</b>     |
| <b>2. Resources expended</b>                     |              |              |
| <i>Charitable expenditure</i>                    |              |              |
| <b>Local ministry costs</b>                      |              |              |
| Staff costs                                      | 33,549       | 24,668       |
| Pulpit supply and sundry expenses                | -            | 4,785        |
| Repairs, renewals and grounds maintenance        | 13,720       | 3,088        |
| Light and heat                                   | 2,421        | 2,505        |
| Youth work (including Camp)                      | 821          | 933          |
| Depreciation of equipment                        | 659          | 735          |
| Church insurance                                 | 465          | 450          |
| Telephone  | 564          | 350          |
| Adverts  | 50           | 96           |
| FIEC   | 100          | -            |
|  | <hr/> 52,349 | <hr/> 37,610 |
| <b>Other costs</b>                               |              |              |
| Independent examiner's fee                       | 630          | 630          |
| Accounting software                              | 973          | 755          |
|  | <hr/> 1,603  | <hr/> 1,385  |
| <b>Employee information</b>                      |              |              |
|  | <b>2020</b>  | <b>2019</b>  |
|  | <b>£</b>     | <b>£</b>     |
| Wages and salaries                               | 32,962       | 24,228       |
| Social Security costs                            | -            | -            |
| Pension contributions                            | 587          | 440          |
|  | <hr/> 33,549 | <hr/> 24,668 |
|  | No.          | No.          |
| Average number of full time equivalent employees | <hr/> 2      | <hr/> 2      |

**Trustees**

The trustees received no remuneration for their services.

**WELLINGTON EVANGELICAL CHAPEL**  
**(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

|                                 |  |                  |
|---------------------------------|--|------------------|
| <b>3. Missionary giving</b>     | <b>2020</b>                                | <b>2019</b>      |
|                                 | <b>£</b>                                   | <b>£</b>         |
| Checkpoint CYT                  | 550  | 600              |
| Day One                         | 100  | -                |
| Leprosy Mission                 | 250  | -                |
| OMF – Japan                     | 500  | 600              |
| Open Doors                      | 300  | 300              |
| K P Dimond                      | 2,300                                      | 134              |
|                                 | <hr/>                                      | <hr/>            |
|                                 | 4,000                                      | 1,634            |
|                                 | <hr/>                                      | <hr/>            |
|                                 | <i>Freehold<br/>land and<br/>buildings</i> | <i>Equipment</i> |
|                                 | <b>£</b>                                   | <b>£</b>         |
| <b>4. Tangible fixed assets</b> |  | <b>Total</b>     |
|                                 |  | <b>£</b>         |
| <b>COST OR VALUATION</b>        |  |                  |
| As at 1 January 2020            | 417,688                                    | 11,668           |
| Additions                       | -  | 430              |
| Revaluation                     | -  | -                |
|                                 | <hr/>                                      | <hr/>            |
| As at 31 December 2020          | 417,688                                    | 12,098           |
|                                 | <hr/>                                      | <hr/>            |
| <b>ACCUMULATED DEPRECIATION</b> |  |                  |
| As at 1 January 2020            | -  | 9,460            |
| Provision for the year          | -  | 659              |
|                                 | <hr/>                                      | <hr/>            |
| As at 31 December 2020          | -  | 10,119           |
|                                 | <hr/>                                      | <hr/>            |
| <b>NET BOOK VALUE</b>           |  |                  |
| As at 31 December 2020          | 417,688                                    | 1,979            |
|                                 | <hr/>                                      | <hr/>            |
| As at 31 December 2019          | 417,688                                    | 2,208            |
|                                 | <hr/>                                      | <hr/>            |

All fixed assets are used in the direct furtherance of the charity's objects.

The freehold premises were valued by the trustees at their existing use value on 31 December 2020 at the figure shown above. The original cost of the freehold premises is unknown.

**WELLINGTON EVANGELICAL CHAPEL  
(Formerly WELLINGTON CHAPEL AND OTHER TRUST PROPERTY)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. Debtors**

|                 | <b>2020</b>  | <b>2019</b>  |
|-----------------|--------------|--------------|
|                 | <b>£</b>     | <b>£</b>     |
| Gift aid refund | 3,500        | 3,474        |
|                 | <u>3,500</u> | <u>3,474</u> |

**6. Creditors: amounts falling due within one year**

|          | <b>2020</b> | <b>2019</b> |
|----------|-------------|-------------|
|          | <b>£</b>    | <b>£</b>    |
| Accruals | 630         | 630         |
|          | <u>630</u>  | <u>630</u>  |