

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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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

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

The notes form part of these financial statements

WELLINGTON EVANGELICAL CHAPEL

BALANCE SHEET AS AT 31 DECEMBER 2024

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

WELLINGTON EVANGELICAL CHAPEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Resources Expended

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

WELLINGTON EVANGELICAL CHAPEL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3 Missionary giving

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

4 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Total £
Cost			
At 01 January 2024	417,688	12,357	430,045
Additions	-	6,775	6,775
Revaluation	-	-	-
At 31 December 2024	417,688	19,132	436,820
Depreciation			
At 01 January 2024	-	11,356	11,356
Charge for the year	-	306	306
At 31 December 2024	-	11,662	11,662
Net book value			
At 31 December 2024	417,688	7,470	425,158
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 £	2023 £
Gift aid refund	3,408	3,969
Sundry debtors	-	-
	3,408	3,969

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	<u>922</u>	<u>720</u>

7 Analysis of funds

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

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WELLINGTON EVANGELICAL CHAPEL

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WELLINGTON EVANGELICAL CHAPEL

BALANCE SHEET AS AT 31 DECEMBER 2024

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Fixed Assets			
Tangible Fixed Assets	4	<u>425,158</u>	<u>418,689</u>
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	2024 £	2023 £
Charitable expenditure				
Staff costs	39,791	-	39,791	36,356
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Employee information				
			2024 £	2023 £
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Pension contributions			795	684
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WELLINGTON EVANGELICAL CHAPEL

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Charge for the year	-	306	306
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Net book value			
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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 £	2023 £
Gift aid refund	3,408	3,969
Sundry debtors	-	-
	3,408	3,969

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	922	720

7 Analysis of funds

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

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Section A

Independent Examiner's Report

Report to the trustees

Charity Name
WELLINGTON EVANGELICAL CHAPEL

On accounts for the year
ended

31/12/2024

Charity no
(if any)

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:

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