

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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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.

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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.

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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

05/06/2026

This report was approved by the trustees on _____, and signed on their behalf by:



Mark Roberts
Trustee

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

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

The notes form part of these financial statements

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BALANCE SHEET AS AT 31 DECEMBER 2025

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

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

2 Resources Expended

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

Governance costs

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

Employee information

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

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

3 Missionary giving

	2025 £	2024 £
Checkpoint CYT	700	550
Day One	800	750
Fountain of Peace	2,400	2,200
Open Doors	650	325
	4,550	3,825

4 Tangible fixed assets

	Freehold land and buildings £	Equipment £	Motor Vehicles £	Total £
Cost				
At 01 January 2025	417,688	19,132	-	436,820
Additions	-	8,233	4,500	12,733
Revaluation	-	-	-	-
At 31 December 2025	417,688	27,365	4,500	449,553
Depreciation				
At 01 January 2025	-	11,662	-	11,662
Charge for the year	-	2,333	825	3,158
At 31 December 2025	-	13,995	825	14,820
Net book value				
At 31 December 2025	417,688	13,370	3,675	434,733
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 £	2024 £
Gift aid refund	10,783	3,408
Sundry debtors	-	-
	10,783	3,408

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

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,134	922

7 Analysis of funds

	Balance at 01 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General funds	501,810	76,065	(63,163)	514,712
Restricted funds				
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
	31,718	8,232	(16,227)	23,723
Total Funds	533,528	84,297	(79,390)	538,435

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)

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

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.