

GROVE FREE EVANGELICAL CHURCH

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025**

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David Cooke & Co
Chartered Accountants
5 Briar Close
Banbury
Oxon. OX16 9DS

GROVE FREE EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2025.

Reference and Administrative Details

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 1 Syacamore Walk, Grove, Wantage, OX12 0BW.

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)
Mr Roger Middlebrook (Pastor)
Mr Adrian Kerr (Treasurer)

Objectives and Activities

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for teenagers and young people; and
- By its support of mission works in other parts of the world.

Structure, Governance and Management

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

GROVE FREE EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

Achievements and Performance

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups such as young teenagers, women, men and young adults. The church also supports missionary work in various places.

Public Benefit

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

Financial Review

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. As shown in the Statement of Financial Activities on page 4, there was a surplus of just over £400 (2024: deficit £800). Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

Trustee

T. H. Randall

Date:

11-Oct-2025

Trustee

R. Middlebrook

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and independent examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 you as 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

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give 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.



David Cooke MA (Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close
Banbury, Oxon.

OX16 9DS

Date: 21 October 2025

GROVE FREE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2025 Total £</u>	<u>Restated 2024 Total £</u>
Receipts					
Voluntary income		43,653	4,470	48,123	41,037
Investment income		3,919	93	4,012	4,353
Total incoming resources		<u>47,572</u>	<u>4,563</u>	<u>52,135</u>	<u>45,390</u>
Payments					
Cost of Generating Funds	2	282	-	282	562
Charitable Activities	3	47,323	4,113	51,436	45,626
Total Payments		<u>47,605</u>	<u>4,113</u>	<u>51,718</u>	<u>46,188</u>
Excess of Receipts over Payments		<u>(33)</u>	<u>450</u>	<u>417</u>	<u>(798)</u>
Transfers between Funds		(15)	15	-	-
Net Movement of Resources		<u>(48)</u>	<u>465</u>	<u>417</u>	<u>(798)</u>
Total Funds brought forward		<u>94,429</u>	<u>2,399</u>	<u>96,828</u>	<u>97,626</u>
Total Funds carried forward		<u><u>94,381</u></u>	<u><u>2,864</u></u>	<u><u>97,245</u></u>	<u><u>96,828</u></u>

The notes on pages 6 and 7 form part of these financial statements.

GROVE FREE EVANGELICAL CHURCH

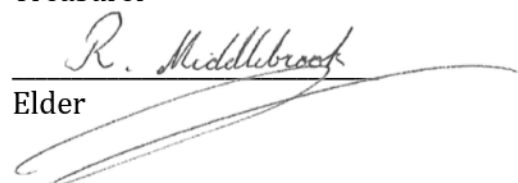
BALANCE SHEET AS AT 31 MARCH 2025

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2025 Total</u> £	<u>2024 Total</u> £
Tangible Fixed Assets	6	8,459	-	8,459	-
Cash Funds					
TSB Account		9,805	880	10,685	11,604
CCLA Deposit Fund (Building Fund)		-	1,984	1,984	1,891
CCLA No.2. Account		78,069	-	78,069	84,150
		<u>87,874</u>	<u>2,864</u>	<u>90,738</u>	<u>97,645</u>
Liabilities					
Due within one year:					
PAYE & pension contributions due		1,477	-	1,477	367
Accruals		475	-	475	450
		<u>1,952</u>	<u>-</u>	<u>1,952</u>	<u>817</u>
Net Current Assets		85,922	2,864	88,786	96,828
Net Assets		<u>94,381</u>	<u>2,864</u>	<u>97,245</u>	<u>96,828</u>
Financed By:					
Accumulated Funds		<u>94,381</u>	<u>2,864</u>	<u>97,245</u>	<u>96,828</u>

Approved on : 12/10/2025 (date)



Treasurer



Elder

The notes on pages 6 and 7 form part of these financial statements.

GROVE FREE EVANGELICAL CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025****1. Accounting Policies**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention and in accordance with the Charities SORP (FRS102).

(b) Income.

Donations represent cash received during the year.

Investment income comprises interest received from money in deposit accounts.

(c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work. Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

2. Costs of Generating Funds

	Unrestricted <u>Funds</u> <u>£</u>	Restricted <u>Funds</u> <u>£</u>	2025 <u>Total</u> <u>£</u>	2024 <u>Total</u> <u>£</u>
Advertising & Publicity	282	-	282	562

3. Charitable Activities

Staff costs (note 6)	26,630	-	26,630	23,503
Visiting speakers' fees	996	-	996	378
Website/Zoom expenses	719	-	719	693
Other Ministry & Missions (note 4)	8,547	4,113	12,660	12,695
Accommodation	4,273	-	4,273	5,508
Insurance	563	-	563	507
Administration expenses	94	-	94	235
Equipment expenses	595	-	595	-
Subscriptions & Licences	1,027	-	1,027	1,366
Miscellaneous expenses	217	-	217	18
Book-keeping	277	-	277	273
Other professional services	80	-	80	-
Independent Examination	485	-	485	450
Depreciation	2,820	-	2,820	-
	47,323	4,113	51,436	45,626

GROVE FREE EVANGELICAL CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)**

	Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
4. Other Ministry and Missions				
Missions expenses	2,400	4,113	6,513	7,470
Outreach & Discipleship	98	-	98	-
Cornerstone Christian Centre	3,600	-	3,600	3,600
Streetpastors	1,300	-	1,300	1,100
Other donations	280	-	280	100
Catering	869	-	869	425
	<u>8,547</u>	<u>4,113</u>	<u>12,660</u>	<u>12,695</u>

5. Employee & Trustee information

Wages, salaries & social security costs	25,603	-	25,603	22,643
Pastor's expenses	232	-	232	638
Training costs	795	-	795	222
	<u>26,630</u>	<u>-</u>	<u>26,630</u>	<u>23,503</u>

The average number of persons employed during the year was 1 (2024: 1). No employee received remuneration in excess of £60,000 p.a. No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

6. Fixed Assets

	<u>Equipment</u>	<u>Other</u>	<u>Total</u>
<u>Cost</u>			
Brought forward	-	-	-
Additions	11,279	-	11,279
Carried forward	<u>11,279</u>	<u>-</u>	<u>11,279</u>
<u>Depreciation</u>			
Brought forward	-	-	-
Charge for year	2,820	-	2,820
Carried forward	<u>2,820</u>	<u>-</u>	<u>2,820</u>
<u>Net Book Value</u>			
31 March 2025	<u>8,459</u>	<u>-</u>	<u>8,459</u>
31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>

GROVE FREE EVANGELICAL CHURCH**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)**

7. Restricted Funds	<u>Brought forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfer</u>	<u>Carried forward</u>
Building Fund	1,891	93	-	-	1,984
Bernals Fund	-	1,645	(1,365)	-	280
Brixey's Fund	-	440	(440)	-	-
Food Bank	-	250	-	-	250
Hookers Fund	150	1,003	(803)	-	350
OMF	-	25	(25)	-	-
Open Doors	-	75	(75)	-	-
TEAR Fund	-	285	(300)	15	-
Viva Fund	358	-	(358)	-	-
World Vision	-	747	(747)	-	-
	<u>2,399</u>	<u>4,563</u>	<u>(4,113)</u>	<u>15</u>	<u>2,864</u>