

Community Church @ Lawrence Weston

Charity No. 1050616

Trustees' Report and Unaudited Accounts

31 March 2025

Community Church @ Lawrence Weston  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1050616

Principal Office

33 Alcove Road

Fishponds

Bristol

BS16 3DS

Trustees

The following trustees served during the year:

J. Allmark

E. Muanga

H. Roberts

J. Russell

P. Watkins

Accountants

ClearWay Accounting

167-169 Great Portland St.

London

W1W 5PF

#### OBJECTIVES AND ACTIVITIES

To advance the Christian Faith in such ways and in such parts of the United Kingdom or the World as the Church Council may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the World as the Church Council from time to time think fit.

To advance education in such ways and in such parts of the United Kingdom or the World as the Church Council from time to time may think fit.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Community Church @ Lawrence Weston  
Trustees Annual Report  
Signed on behalf of the charity's trustees

J. Allmark  
Trustee  
19 November 2025

Independent Examiner's Report to the trustees of Community Church @ Lawrence Weston

I report to the trustees on my examination of the financial statements of Community Church @ Lawrence Weston for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Pavett FCA  
ClearWay Accounting  
167-169 Great Portland St.  
London

W1W 5PF  
19 November 2025

Community Church @ Lawrence Weston

Statement of Financial Activities

for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	3	29,770	-	29,770	45,680
Charitable activities	4	18,184	-	18,184	431
Other trading activities	5	-	-	-	5,475
Investments	6	-	-	-	230
Other	7	-	48,458	48,458	63,000
<b>Total</b>		<b>47,954</b>	<b>48,458</b>	<b>96,412</b>	<b>114,816</b>
Expenditure on:					
Charitable activities	8	2,780	-	2,780	4,503
Other	9	58,116	61,552	119,668	81,580
<b>Total</b>		<b>60,896</b>	<b>61,552</b>	<b>122,448</b>	<b>86,083</b>
Net gains on investments		-	-	-	-
Net (expenditure)/income		(12,942)	(13,094)	(26,036)	28,733
Transfers between funds		-	-	-	-
Net (expenditure)/income before other gains/(losses)		(12,942)	(13,094)	(26,036)	28,733
Other gains and losses					
Net movement in funds		(12,942)	(13,094)	(26,036)	28,733
Reconciliation of funds:					
Total funds brought forward		30,249	18,203	48,452	19,719
Total funds carried forward		17,307	5,109	22,416	48,452

Community Church @ Lawrence Weston

Balance Sheet

at 31 March 2025

Charity No. 1050616	2025 £	2024 £
Current assets		
Cash at bank and in hand	22,416	48,452
	<u>22,416</u>	<u>48,452</u>
Net current assets	22,416	48,452
Total assets less current liabilities	<u>22,416</u>	<u>48,452</u>
Net assets excluding pension asset or liability	22,416	48,452
Total net assets	<u><u>22,416</u></u>	<u><u>48,452</u></u>
 The funds of the charity		
Restricted funds	11	
Restricted income funds	5,109	18,203
	<u>5,109</u>	<u>18,203</u>
Unrestricted funds	11	
General funds	17,307	30,249
	<u>17,307</u>	<u>30,249</u>
Reserves	11	
Total funds	<u><u>22,416</u></u>	<u><u>48,452</u></u>

Approved by the trustees on 19 November 2025

And signed on their behalf by:

J. Allmark  
Trustee  
19 November 2025

## Community Church @ Lawrence Weston

## Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(26,036)	28,733
Adjustments for:		
Dividends, interest and rents from investments	(48,458)	(63,230)
Net cash used in operating activities	<u>(74,494)</u>	<u>(34,497)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	48,458	63,230
Net cash from investing activities	<u>48,458</u>	<u>63,230</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(26,036)	28,733
Cash and cash equivalents at the beginning of the year	48,452	19,719
Cash and cash equivalents at the end of the year	<u>22,416</u>	<u>48,452</u>
Components of cash and cash equivalents		
Cash and bank balances	22,416	48,452
	<u>22,416</u>	<u>48,452</u>

for the year ended 31 March 2025

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

Notes to the Accounts

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	45,680	-	45,680
Charitable activities	431	-	431
Other trading activities	5,475	-	5,475
Investments	230	-	230
Other	-	63,000	63,000
Total	<u>51,816</u>	<u>63,000</u>	<u>114,816</u>
Expenditure on:			
Charitable activities	4,503	-	4,503
Other	36,783	44,797	81,580
Total	<u>41,286</u>	<u>44,797</u>	<u>86,083</u>
Net income	<u>10,530</u>	<u>18,203</u>	<u>28,733</u>
Net income before other gains/(losses)	10,530	18,203	28,733
Other gains and losses:			
Net movement in funds	<u>10,530</u>	<u>18,203</u>	<u>28,733</u>
Reconciliation of funds:			
Total funds brought forward	19,719	-	19,719
Total funds carried forward	<u>30,249</u>	<u>18,203</u>	<u>48,452</u>

3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Legacy Donations	-	-	21,605
Collections and Offerings	24,171	24,171	19,615
HMRC Gift Aid	5,299	5,299	4,145
Missionary Collections	300	300	315
	<u>29,770</u>	<u>29,770</u>	<u>45,680</u>

4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Boing Toddlers Community Facility	18,184	18,184	431
	<u>18,184</u>	<u>18,184</u>	<u>431</u>

5 Income from other trading activities

	Total 2025	Total 2024
	£	£
Hall Hire	-	5,475
	<u>-</u>	<u>5,475</u>

6 Income from investments

	Total 2025	Total 2024
	£	£
Kingdom Bank Deposit Interest	-	230
	<u>-</u>	<u>230</u>

7 Other income

	Restricted	Total 2025	Total 2024
	£	£	£
Quartet Community QCF	13,458	13,458	-
Brisdoc Healthcare	5,000	5,000	-
Bristol Council	30,000	30,000	33,000
Other Grants	-	-	30,000
	<u>48,458</u>	<u>48,458</u>	<u>63,000</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Community Support and Outreach	351	351	1,590
Ministry Other	200	200	650
Missionary Outreach	1,440	1,440	1,440
<i>Governance costs</i>			
Assemblies of God Contributions	501	501	500
Christian Copyright Licensing International	138	138	132
ThirtyOne:Eight	150	150	191
	<u>2,780</u>	<u>2,780</u>	<u>4,503</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Consumables	-	-	-	507
Consultancy Fees	5,258	-	5,258	6,471
Kitchen Refurbishment	3,036	-	3,036	16,032
Soft Play Area	-	28,944	28,944	29,797
Employee costs	20,997	-	20,997	20,992
Motor and travel costs	3,136	-	3,136	-
Premises costs	7,720	12,376	20,096	4,693
General administrative costs	13,721	20,232	33,953	2,713
Legal and professional costs	4,248	-	4,248	375
	<u>58,116</u>	<u>61,552</u>	<u>119,668</u>	<u>81,580</u>

10 Staff costs

	2025	2024
Salaries and wages	<u>20,997</u>	<u>20,992</u>
	<u>20,997</u>	<u>20,992</u>

No employee received emoluments in excess of £60,000.

11 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Restricted income funds:				
Soft Play Area - Equipment	3,203	48,458	(46,552)	5,109
Soft Play Area - Salaries	15,000	-	(15,000)	-
<i>Total</i>	<u>18,203</u>	<u>48,458</u>	<u>(61,552)</u>	<u>5,109</u>
Unrestricted funds:				
General funds	30,249	47,954	(60,896)	17,307
<b>Total funds</b>	<u><u>48,452</u></u>	<u><u>96,412</u></u>	<u><u>(122,448)</u></u>	<u><u>22,416</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Soft Play Area - Equipment To fund capital purchases of soft play equipment

Soft Play Area - Salaries To fund salaries in the first year of soft play area operation

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	22,416	22,416
	<u>22,416</u>	<u>22,416</u>

13 Reconciliation of net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash and cash equivalents	48,452	(26,036)	22,416
	<u>48,452</u>	<u>(26,036)</u>	<u>22,416</u>
Net debt	<u>48,452</u>	<u>(26,036)</u>	<u>22,416</u>

Community Church @ Lawrence Weston  
Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Legacy Donations	-	-	-	21,605
Collections and Offerings	24,171	-	24,171	19,615
HMRC Gift Aid	5,299	-	5,299	4,145
Missionary Collections	300	-	300	315
	<u>29,770</u>	<u>-</u>	<u>29,770</u>	<u>45,680</u>
Charitable activities				
Boing Toddlers Community Facility	18,184	-	18,184	431
	<u>18,184</u>	<u>-</u>	<u>18,184</u>	<u>431</u>
Other trading activities				
Hall Hire	-	-	-	5,475
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,475</u>
Investments				
Kingdom Bank Deposit Interest	-	-	-	230
	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>
Other				
Quartet Community QCF	-	13,458	13,458	-
Brisdoc Healthcare	-	5,000	5,000	-
Bristol Council	-	30,000	30,000	33,000
Other Grants	-	-	-	30,000
	<u>-</u>	<u>48,458</u>	<u>48,458</u>	<u>63,000</u>
Total income and endowments	47,954	48,458	96,412	114,816
Expenditure on:				
Charitable activities				
Community Support and Outreach	351	-	351	1,590
Ministry Other	200	-	200	650
Missionary Outreach	1,440	-	1,440	1,440
	<u>1,991</u>	<u>-</u>	<u>1,991</u>	<u>3,680</u>
Governance costs				
Assemblies of God Contributions	501	-	501	500
Christian Copyright Licensing International	138	-	138	132
ThirtyOne:Eight	150	-	150	191
	<u>789</u>	<u>-</u>	<u>789</u>	<u>823</u>
Total of expenditure on charitable activities	2,780	-	2,780	4,503
Other expenditure				

Community Church @ Lawrence Weston  
Detailed Statement of Financial Activities

Consumables	-	-	-	507
Consultancy Fees	5,258	-	5,258	6,471
Kitchen Refurbishment	3,036	-	3,036	16,032
Soft Play Area	-	28,944	28,944	29,797
	<u>8,294</u>	<u>28,944</u>	<u>37,238</u>	<u>52,807</u>
Employee costs				
Salaries/wages	20,997	-	20,997	20,992
	<u>20,997</u>	<u>-</u>	<u>20,997</u>	<u>20,992</u>
Motor and travel costs				
Travel and subsistence	3,136	-	3,136	-
	<u>3,136</u>	<u>-</u>	<u>3,136</u>	<u>-</u>
Premises costs				
Rates	47	-	47	33
Light, heat and power	2,567	-	2,567	2,316
Premises cleaning	-	-	-	240
Premises repairs and maintenance	5,106	12,376	17,482	1,570
Other premises costs	-	-	-	534
	<u>7,720</u>	<u>12,376</u>	<u>20,096</u>	<u>4,693</u>
General administrative costs, including depreciation and amortisation				
Bank charges	1,303	-	1,303	-
Equipment expensed	7,228	20,232	27,460	-
General insurances	3,790	-	3,790	2,024
Software, IT support and related costs	512	-	512	249
Stationery and printing	122	-	122	-
Sundry expenses	742	-	742	-
Telephone, fax and broadband	24	-	24	440
	<u>13,721</u>	<u>20,232</u>	<u>33,953</u>	<u>2,713</u>
Legal and professional costs				
Accountancy and bookkeeping	600	-	600	375
Solicitor's fees	3,648	-	3,648	-
	<u>4,248</u>	<u>-</u>	<u>4,248</u>	<u>375</u>
Total of expenditure of other costs	<u>58,116</u>	<u>61,552</u>	<u>119,668</u>	<u>81,580</u>
Total expenditure	60,896	61,552	122,448	86,083
Net gains on investments	-	-	-	-
Net (expenditure)/income	<u>(12,942)</u>	<u>(13,094)</u>	<u>(26,036)</u>	<u>28,733</u>
Net (expenditure)/income before other gains/(losses)	(12,942)	(13,094)	(26,036)	28,733
Other Gains	-	-	-	-
Net movement in funds	<u>(12,942)</u>	<u>(13,094)</u>	<u>(26,036)</u>	<u>28,733</u>

Community Church @ Lawrence Weston  
Detailed Statement of Financial Activities

Reconciliation of funds:

Total funds brought forward	30,249	18,203	48,452	19,719
Total funds carried forward	<u>17,307</u>	<u>5,109</u>	<u>22,416</u>	<u>48,452</u>