Charity registration number: 1138638

Victoria Road Evangelical Church

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Onyx Accountants Ltd

Victoria Road Evangelical Church

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Victoria Road Evangelical Church

Reference and Administrative Details

Trustees	Juliette Gerald Karen V Hall Maurice Hyde Marie Gilbert
Charity Registration Number	1138638
Principal Office	256 Victoria Road Aston Birmingham West Midlands B6 5HN
Independent Examiner	Mr Paresh Bodhani Onyx Accountants Ltd Onyx House 12 Phoenix Business Park Avenue Close Birmingham West Midlands B7 4NU

Victoria Road Evangelical Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

Objectives and activities

Objects and aims

- to advance the Christian faith
- to provide worship services
- to offer pastoral care
- to support the community through charitable outreach

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During 2025, the charity:

- continued weekly worship services
- provided pastoral care to members and families
- supported youth with educational and university assistance
- donated food to the COGIC Aston Food Bank
- provided financial support to individuals in hardship
- maintained church facilities
- delivered community outreach programmes

The trustees are satisfied that the charity fulfilled its charitable objectives.

Financial review

Income
- Donations & church income: £66,931
- Total Income: £66,931

Expenditure
- Staff costs: £1,000
- Other charges: £30,688

Total Expenditure: £31,688

Net Result
- Surplus: £34,392

The trustees consider the financial position stable.

Policy on reserves

The charity aims to maintain unrestricted reserves sufficient to cover essential operating costs and emergency repairs.

Plans for future periods

Aims and key objectives for future periods

The charity intends to:
- strengthen community outreach
- expand youth support
- continue pastoral care
- maintain and improve church facilities
- increase engagement with families and young people

Structure, governance and management

Nature of governing document

The trustees oversee:

- strategic direction
- safeguarding
- financial stewardship
- compliance with charity law

Major risks and management of those risks

Key risks identified:
Key risks identified:
- reduced donation income
- building maintenance costs
- safeguarding responsibilities
- compliance with charity law

Mitigation includes:
- regular financial monitoring
- maintaining insurance
- safeguarding training
- trustee oversight of compliance

The annual report was approved by the trustees of the charity on 28 September 2026 and signed on its behalf by:



Juliette Gerald
Trustee



Karen V Hall
Trustee



.....
Maurice Hyde
Trustee



.....
Marie Gilbert
Trustee

Victoria Road Evangelical Church

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28 September 2026 and signed on its behalf by:



Juliette Gerald
Trustee



Karen V Hall
Trustee



Maurice Hyde
Trustee



Marie Gilbert
Trustee

Victoria Road Evangelical Church

Independent Examiner's Report to the trustees of Victoria Road Evangelical Church

I report to the trustees on my examination of the accounts of Victoria Road Evangelical Church for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of Victoria Road Evangelical Church 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 Victoria Road Evangelical Church'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Victoria Road Evangelical Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Victoria Road Evangelical Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

Independent Examiner's Report to the trustees of Victoria Road Evangelical Church (continued)



.....
Mr Paresh Bodhani
Onyx Accountants Ltd
Chartered Institute of Management Accountants

Onyx House
12 Phoenix Business Park
Avenue Close
Birmingham
West Midlands
B7 4NU

28 September 2026

Victoria Road Evangelical Church

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		66,080	66,080
Total income		66,080	66,080
Expenditure on:			
Charitable activities		(35,737)	(35,737)
Total expenditure		(35,737)	(35,737)
Net income		30,343	30,343
Net movement in funds		30,343	30,343
Reconciliation of funds			
Total funds brought forward		286,662	286,662
Total funds carried forward	12	317,005	317,005

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		80,545	80,545
Other income		5,000	5,000
Total income		85,545	85,545
Expenditure on:			
Charitable activities		(94,457)	(94,457)
Total expenditure		(94,457)	(94,457)
Net expenditure		(8,912)	(8,912)
Net movement in funds		(8,912)	(8,912)
Reconciliation of funds			
Total funds brought forward		295,574	295,574
Total funds carried forward	12	286,662	286,662

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 12.

Victoria Road Evangelical Church

(Registration number: 1138638)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	2,700	5,800
Investments	8	175,939	175,939
		178,639	181,739
Current assets			
Debtors	9	12,500	-
Cash at bank and in hand	10	127,667	104,923
		140,167	104,923
Creditors: Amounts falling due within one year	11	(1,801)	-
Net current assets		138,366	104,923
Net assets		317,005	286,662
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		317,005	286,662
Total funds	12	317,005	286,662

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 28 September 2026 and signed on their behalf by:

.....
Juliette Gerald
Trustee

.....
Karen V Hall
Trustee

.....
Maurice Hyde
Trustee

.....
Marie Gilbert
Trustee

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Victoria Road Evangelical Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer Equipment	25% SL
Fixtures & Fittings	25% SL

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Regular giving and capital donations	66,080	66,080
Total for 2025	66,080	66,080
Total for 2024	80,545	80,545

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		33,253	33,253
Governance costs		2,484	2,484
Total for 2025		35,737	35,737
Total for 2024		94,457	94,457

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,484	2,484
Total for 2025	2,484	2,484
Total for 2024	134	134

5 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2025	5,800	5,800
At 31 December 2025	5,800	5,800
Depreciation		
Charge for the year	3,100	3,100
At 31 December 2025	3,100	3,100
Net book value		
At 31 December 2025	2,700	2,700
At 31 December 2024	5,800	5,800

8 Fixed asset investments

	2025 £	2024 £
Other investments	175,939	175,939

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2025	175,939	175,939
At 31 December 2025	175,939	175,939
Net book value		
At 31 December 2025	175,939	175,939
At 31 December 2024	175,939	175,939

9 Debtors

	2025 £
Prepayments	12,500

10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	15,805	15,805
Cash at bank	111,862	89,118
	127,667	104,923

11 Creditors: amounts falling due within one year

	2025 £
Other creditors	1
Accruals	1,800
	1,801

12 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General	286,662	66,080	(35,737)	317,005

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General	295,574	85,545	(94,457)	286,662

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2025 £
Tangible fixed assets	2,700	2,700
Fixed asset investments	175,939	175,939
Current assets	140,167	140,167
Current liabilities	(1,801)	(1,801)
Total net assets	317,005	317,005

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	5,800	5,800
Fixed asset investments	175,939	175,939
Current assets	104,923	104,923
Total net assets	286,662	286,662

14 Analysis of net funds

	At 1 January 2025 £	At 31 December 2025 £
Cash at bank and in hand	104,923	104,923
Net debt	104,923	104,923

	At 1 January 2024 £	At 31 December 2024 £
Net debt	-	-

15 Related party transactions

There were no related party transactions in the year.

Victoria Road Evangelical Church

Statement of Financial Activities by fund for the Year Ended 31 December 2025

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	66,080	80,545
Other income	-	5,000
Total income	66,080	85,545
Expenditure on:		
Charitable activities	(35,737)	(94,457)
Total expenditure	(35,737)	(94,457)
Net income/(expenditure)	30,343	(8,912)
Net movement in funds	30,343	(8,912)
Reconciliation of funds		
Total funds brought forward	286,662	295,574
Total funds carried forward	317,005	286,662

Victoria Road Evangelical Church

Detailed Statement of Financial Activities for the Year Ended 31 December 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	66,080	80,545
Other income (analysed below)	-	5,000
Total income	66,080	85,545
Expenditure on:		
Charitable activities (analysed below)	(35,737)	(94,457)
Total expenditure	(35,737)	(94,457)
Net income/(expenditure)	30,343	(8,912)
Net movement in funds	30,343	(8,912)
Reconciliation of funds		
Total funds brought forward	286,662	295,574
Total funds carried forward	317,005	286,662

Detailed Statement of Financial Activities for the Year Ended 31 December 2025 (continued)

	Total 2025 £	Total 2024 £
Donations and legacies		
Committed giving	66,080	80,545
	66,080	80,545
Other income		
Other income	-	5,000
	-	5,000
Charitable activities		
Staff training	(1,000)	-
Compensation for loss of office	-	(10,780)
Water rates	(892)	(768)
Light, heat and power	(9,953)	(10,506)
Insurance	(3,412)	(3,339)
Repairs and maintenance	-	(54,580)
Telephone and fax	(732)	(984)
Office expenses	(4,640)	(8,492)
Computer software and maintenance costs	-	(867)
Printing, postage and stationery	(15)	(159)
Cleaning	(2,152)	-
Motor expenses	-	(20)
Travel and subsistence	(3,408)	(3,021)
Promotional expenses	(3,000)	(682)
Accountancy fees	(1,800)	-
Legal and professional fees	-	(150)
Bank interest payable	851	25
Depreciation of fixtures and fittings	(2,500)	-
Depreciation of office equipment	(600)	-
Bank charges	(2,484)	(134)
	(35,737)	(94,457)