REPORT OF THE DIRECTOR AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December 2025 FOR Shield Evangelical Church

Shield Evangelical Church

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FOR THE YEAR ENDED 31st December 2025

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Shield Evangelical Church

COMPANY INFORMATION
FOR THE YEAR ENDED 31st December 2025

TRUSTEES:	Mr Adam John Rushton Mr Peter Maloney Mr Trevor Halcrow
REGISTERED OFFICE:	54 St. Aidans Road South Shields Tyne & Wear NE33 2EY
CHARITY REGISTERED NUMBER:	1161331
ACCOUNTANT:	Thompson Accountancy Services (Sunderland) Limited 31 Mere Knolls Road Roker Sunderland Tyne & Wear SR6 9LG

Shield Evangelical Church

REPORT OF THE ACCOUNTANT TO THE TRUSTEES OF SHIELDS CHURCH

As described on the balance sheet you are responsible for the preparation of the accounts for the year ended 31st December 2025, set out on pages 3 to 9, and you consider that the company is exempt from an audit under section 249A(1) of the Companies Act 2006.

In accordance with your instructions, I have complied these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to me.

A.R.THOMPSON
THOMPSON ACCOUNTANCY SERVICES (SUNDERLAND) LIMITED
31 Mere Knolls Road
Roker
Sunderland
Tyne & Wear
SR6 9LG

Date:

Shield Evangelical Church

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31st December 2025

The trustees presents there report with the financial statements of the company for the year ended 31st December 2025.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of Religious Activities

ON BEHALF OF THE TRUSTEES:

Mr A J Rushton
Mr P Maloney
Mr T Halcrow

Date:

Shield Evangelical Church

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31st December 2025

	2025		2024
TURNOVER	87,602		66,872
COST OF SALES			
Opening stock and work in progress	-		-
Purchases	1,042		235
Carriage	-		-
Closing stock and work in progress	-		-
	1,042		235
GROSS PROFIT	86,560	*98.81%*	66,637
ADD:OTHER INCOME			
Interest received	834		1,011
Grants	-		-
Misc income	-		-
	87,393		67,648
LESS:OVERHEADS	(75,816)		(67,074)
NET PROFIT BEFORE TAX	11,578		574
LESS: TAXATION	0		0
LESS: DIVIDENDS	0		0
	11,578		574
Retained profit brought forward	249,567		248,993
RETAINED PROFIT CARRIED FORWARD	261,145		249,567

Shield Evangelical Church
Balance Sheet
FOR THE YEAR ENDED 31st December 2025

	Notes	31-Dec-25 £		31-Dec-24 £	
FIXED ASSETS					
Tangible Assets	5	185,000		185,000	
CURRENT ASSETS					
Stock and work in progress	6	-		-	
Trade debtors	7	-		-	
Savings Account		62,777		53,943	
Cash at Bank and in Hand		13,368		10,624	
		76,145		64,567	
CREDITORS: Amounts falling due within one year	8	-		-	
			76,145		64,567
			261,145		249,567
CREDITORS: Amounts falling due after more than one year	9		-		-
			261,145		249,567
SHARE CAPITAL AND RESERVES					
Called up share capital	10		-		-
Profit and loss account			261,145		249,567
			261,145		249,567

ON BEHALF OF THE TRUSTEES:

Mr A J Rushton
Mr P Maloney
Mr T Halcrow

Shield Evangelical Church

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st December 2025

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover
Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the follwing annual rates in order to write off each asset over its estimated useful life.

Plant and Machinery	- 18% on cost
Fixtures and Fittings	- 18% on cost
Motor Vehicles	- 18% on cost

Stocks
Stock and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

Pensions
The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. OPERATING LOSS

The operating loss is stated after charging:

	2025	2024
	£	£
Depreciation - owned assets	0	0
Profit on disposal of fixed assets	0	0
Pension costs	0	0
Directors emoluments and other benefits etc	0	0

3. TAXATION

Analysis of the tax credit
The tax credit on the loss on ordinary activities for the year was as follows:

	2025	2024
	£	£
Current tax:		
UK corporation tax	0	0
Adjustment to previous year	0	0
Total current tax	0	0
Tax on loss on ordinary activities	0	0

4. DIVIDENDS

	2025	2024
	£	£
Equity dividends paid	0	0

5. TANGIBLE FIXED ASSETS

	Plant and Machinery	Freehold Property	Motor Vehicles	Motor Vehicles
	£	£	£	£
COST:				
At 1st January 2024	0	185000	0	0
Additions For Year	0	0	0	0
31st December 2025	0	185000	0	0
DEPRECIATION:				
At 1st January 2024	0	0	0	0
Charge for the year	0	0	0	0
31st December 2025	0	0	0	0
NET BOOK VALUE:				
At 1st January 2024	0	185000	0	0
31st December 2025	0	185000	0	0

6. STOCKS

	2025	2024
	£	£
Stock	0	0
Work in progress	0	0
	0	0

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Inter Company	0	0
Trade Debtors	0	0
	0	0

Shield Evangelical Church

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st December 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	0	0
Loans	0	0
VAT	0	0
HMRC	0	0
	0	0

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Hire Purchase	0	0
Loans	0	0

10. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	2025 £	2024 £
100	Ordinary	£1	0	0

Shield Evangelical Church

OVERHEAD SCHEDULE
FOR THE YEAR ENDED 31st December 2025

This page does not form part of the statutory financial statements

	2025	2024
PERSONNEL COSTS		
Salaries	39,004	36,295
Training	-	-
Pension costs	2,021	1,647
	41,026	37,942
ESTABLISHMENT EXPENSES		
Rent	-	-
Rates and water	1,108	660
Light and heat	6,672	9,024
Insurance	1,765	1,825
Repairs and renewals	2,086	902
	11,631	12,411
GENERAL EXPENSES		
Motor expenses	6,000	8,281
Telephone	120	120
Printing, postage and stationery	559	1,487
Clothing	-	-
Room Hire	-	-
Sundry expenses	336	286
Donations	13,283	3,312
Subscriptions	-	-
Visiting Preachers Allowance	400	-
Tax Fine	-	100
Travel and entertaining	-	1,225
Events e.g. Boys Brigade	1,198	353
Professional fees	150	476
Audit and accountancy fees	1,008	972
Sundries	-	-
Plant depreciation	-	-
Fixtures depreciation	-	-
	23,054	16,612
FINANCIAL COSTS		
Bad debts	-	-
Bank charges	105	109
Loan Interest	-	-
Hire purchase interest	-	-
	105	109
TOTAL OVERHEADS	75,816	67,074