Charity registration number: 1190135

THE EVANGELICAL CHURCH
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Stephen Hill
PARTNERSHIP LTD

The Evangelical Church
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The Evangelical Church
Trustees' Report For The Year Ended 31 March 2026

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

The Trust seeks to demonstrate the Christian faith in action by:

- Being an active church in the North Kent Area
- Seeking to advance the Christian faith
- Helping to relieve sickness and financial hardship
- Helping to advance education consistent with these objectives

Public Benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when reviewing the Charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

Achievements and Performance

Main Achievements

Charitable activities
CEC comprises a group of Christians whose aim is to demonstrate the Christian faith wherever possible to people locally, nationally, and internationally.

The activities of CEC attract a multi-national congregation of believers. The age ranges are also very evenly balanced and this provides the church with a broad outlook.

The Sunday morning services are held at the nearby Fort Pitt Grammar School due to the size of the congregation for these services. During these services, the church provides a Sunday school for children between the ages of 3 to 11 years of age and one for ages 12 plus.

At the CEC premises in Ordnance Street Chatham, the church holds a Prayer Meeting, Bible Teaching, childrens "after school club", Youth Group, Ladies Group, coffee mornings and a christian music group. Church House Groups and common interest Connect Groups are also organised by the church. Children's Holiday Clubs also take place during school holidays.

A Foodbank is operated from the CEC building by Medway Foodbank on a Wednesday. CEC covers all the heating and lighting costs and provides suitable secure storage for the food stocks.

During the year CEC allowed a local church with the same objectives and purposes to hold some sunday morning services at 138 Ordance Street whilst they looked for possible alternative venues.

CEC also continues to support, through an informal network, the activities of Churches Together in Medway.

Following a planned voluntary retirement at the end of March 2025 a new Pastoral Team was appointed following a formal recruitment process. The team consists of a permanent part time Pastor and a Volunteer Pastor part time.
The new Pastoral Team started on the 1st April 2025.

The new Pastor subsequently commenced employment on the 1 April 2025.

Financial Review

Financial Position

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £117,318 and expenditure of £126,229. There was an operating deficit of £8,911.
A significant amount of necessary building upgrading work took place during the year on the 138 Ordnance Street premises.

Reserves Policy

The board of trustees have established a policy whereby free reserves held by the Charity should be maintained in accessible bank accounts at Kingdom Bank and Shawbrook Bank.

Principal funding sources

CEC is reliant on the voluntary giving of those who attend the CEC weekly church services. In normal circumstances each year as a guide 10% of the income of CEC is donated to other organisations which the Trustees collectively decide upon with reference to the aims of the CEC as set out in the Charity Constitution.
To benefit from HMRC Gift Aid, CEC participates in the Assemblies of God Gift Aid Scheme.
In planning the activities of CEC, the Trustees have had regard to the guidance on public benefit issued by the Charity Commission.
With effect from the 1 April 2025, CEC has three employees which consists of a part-time Pastor, a part-time Children's Worker and a part-time Treasurer. CEC believe that the primary focus of the employees should be on pastoral care and Christian teaching. Around 11% of the total related salary costs are for administrative/finance work. A contract with a suitable local sole trader was entered into for Admin Services which provides value for money administration support so the Pastoral Team can concentrate on church pastoral duties. This contract is managed directly by designated Trustees.

Many of the activities are achieved through voluntary service and these valuable CEC members cover a wide range of duties from Trusteeship to every day cleaning to ensure that CEC operates in line with it's objectives and purpose.

Structure, Governance and Management

Governing Document

The organisation is a charitable incorporated organisation, incorporated on 26 June 2020 and commenced to trade on 1 June 2021. The Charity was established under a foundation model constitution which establishes the objectives and powers of the charitable incorporated organisation and is governed under its constitution. The Charity has its own safeguarding policy and uses a professional third party provider for DBS certification.

Trustee Selection Methods

The Trustees meet monthly apart from August and December with the Pastors and deal with the administration of the Charity encompassing the strategic vision, financial accountability, and risk management.

Related parties and risk management

Related parties
There were no related party transactions for the period end 31 March 2026.

The Charity does subscribe to the Assemblies of God, Great Britain, (Charity Number 1032245) as this provides the church with access to pastoral oversight and support.

Risk management
The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Reference and Administrative Details

Trustees

Mr M Leicester-Smith
Mr B J Sloan
Mr G R Arulmani
Mr S Mensah
Mr S W friday
Mr S Popoola

Charity Number

1190135

Principal Address

Ordnance Street
Chatham
Kent
ME4 4SE

Independent Examiner

Stephen Hill Partnership Ltd Chartered Accountants (ICAEW)
Stephen Hill Partnership Ltd
Chartered Accountants (ICAEW)
139-141 Watling Street
Gillingham
Kent
ME7 2YY

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr B J Sloan

Trustee
25th August 2026

The Evangelical Church
Independent Examiner's Report to the Trustees of The Evangelical Church
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of The Evangelical Church (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 the Trust 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 applicable requirements concerning the form and contents 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.

Stephen Hill Partnership Ltd Chartered Accountants (ICAEW)

25th August 2026
139-141 Watling Street
Gillingham
Kent
ME7 2YY

The Evangelical Church
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	100,899	11,625	112,524	115,066
Charitable activities:					
Children and youth income		-	416	416	596
Investments	**4**	4,378	-	4,378	3,285
		105,277	12,041	117,318	118,947
EXPENDITURE ON:					
Charitable activities:	**6**				
General		(117,040)	(9,189)	(126,229)	(126,485)
NET EXPENDITURE		(11,763)	2,852	(8,911)	(7,538)
Transfers between funds	**15**	(1,915)	-	(1,915)	-
NET MOVEMENT IN FUNDS		(13,678)	2,852	(10,826)	(7,538)
RECONCILIATION OF FUNDS:					
Total funds brought forward		656,111	716	656,827	664,365
TOTAL FUNDS CARRIED FORWARD	**15**	642,433	3,568	646,001	656,827

The notes on pages 9 to 13 form part of these financial statements.

The Evangelical Church
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	108,849	6,217	115,066
Charitable activities:				
Children and youth income		-	596	596
Investments	**4**	3,285	-	3,285
		112,134	6,813	118,947
EXPENDITURE ON:				
Charitable activities:	**6**			
General		(120,188)	(6,297)	(126,485)
NET EXPENDITURE		(8,054)	516	(7,538)
NET MOVEMENT IN FUNDS		(8,054)	516	(7,538)
RECONCILIATION OF FUNDS:				
Total funds brought forward		664,165	200	664,365
TOTAL FUNDS CARRIED FORWARD	**15**	656,111	716	656,827

The notes on pages 9 to 13 form part of these financial statements.

The Evangelical Church
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible Assets	**12**	455,319	-	455,319	470,749
		455,319	-	455,319	470,749
CURRENT ASSETS					
Debtors	**13**	5,423	-	5,423	8,192
Cash at bank and in hand		184,068	3,568	187,636	180,180
		189,491	3,568	193,059	188,372
Creditors: Amounts Falling Due Within One Year	**14**	(2,377)	-	(2,377)	(2,294)
NET CURRENT ASSETS (LIABILITIES)		187,114	3,568	190,682	186,078
TOTAL ASSETS LESS CURRENT LIABILITIES		642,433	3,568	646,001	656,827
NET ASSETS		642,433	3,568	646,001	656,827
FUNDS OF THE CHARITY					
Restricted Funds				3,568	716
Unrestricted Funds				642,433	656,111
TOTAL FUNDS	**15**			646,001	656,827

On behalf of the board

Mr B J Sloan

Trustee
25th August 2026

The notes on pages 9 to 13 form part of these financial statements.

1. General Information

The Evangelical Church is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1190135. The principal address is Ordnance Street, Chatham, Kent, ME4 4SE.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the charties Act 2011.

The Evangelical church is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% on cost
Plant & Machinery	20% on cost
Computer Equipment	33% on reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	88,596	-	88,596
Gift aid	12,303	-	12,303
Grants	-	11,625	11,625
	100,899	11,625	112,524

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	93,727	-	93,727
Gift aid	15,122	-	15,122
Grants	-	6,217	6,217
	108,849	6,217	115,066

4. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	4,378	3,285

5. **Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	19,064	18,398

6. **Analysis of Expenditure**

	Activities undertaken directly	Grant funding of activities (see note 7)	Support costs (see note 8)	2026 Total
	£	£	£	£
General	82,984	12,549	30,696	126,229

	Activities undertaken directly	Grant funding of activities (see note 7)	Support costs (see note 8)	2025 Total
	£	£	£	£
General	86,798	9,657	30,030	126,485

7. **Grants Payable**

	Grants to Institutions	Grants to Individuals	2026 Total
	£	£	£
General	3,360	9,189	12,549

	Grants to Institutions	Grants to Individuals	2025 Total
	£	£	£
General	3,360	6,297	9,657

8. **Support Costs**

	2026 General
	£
Premises expenses	2,810
General administration	6,602
Depreciation	19,064
Governance costs	2,220
	30,696

	2025 General
	£
Premises expenses	5,029
General administration	4,791
Depreciation	18,398
Governance costs	1,812
	30,030

9. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	2,220	1,812

10. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	51,751	64,126

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 3 (2025: 4)

12. **Tangible Assets**

	Land & Property			
	Freehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 April 2025	500,000	41,065	784	541,849
Additions	-	3,634	-	3,634
As at 31 March 2026	500,000	44,699	784	545,483
Depreciation				
As at 1 April 2025	40,000	30,693	407	71,100
Provided during the period	10,000	8,940	124	19,064
As at 31 March 2026	50,000	39,633	531	90,164
Net Book Value				
As at 31 March 2026	450,000	5,066	253	455,319
As at 1 April 2025	460,000	10,372	377	470,749

13. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	5,423	8,192

14. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Other creditors	1,919	1,560
Taxation and social security	458	734
	2,377	2,294

15. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	656,111	105,277	(117,040)	(1,915)	642,433
Restricted funds					
Restricted fund	716	12,041	(9,189)	-	3,568
Total funds	656,827	117,318	(126,229)	(1,915)	646,001

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	664,165	112,134	(120,188)	656,111
Restricted funds				
Restricted fund	200	6,813	(6,297)	716
Total funds	664,365	118,947	(126,485)	656,827

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

During the previous year the following trustees have been paid remuneration or have received other benefits from the charity or a related entity:

Name of trustee	Legal authority	Remuneration	2025 Total
		£	£
Mr D S Hadlam	Governing document provision	34,440	34,440

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Accommodation	-	1,594

17. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

The Evangelical Church
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	88,596	93,727
Gift aid	12,303	15,122
Grants	11,625	6,217
	112,524	115,066
Charitable Activities:		
Children and youth income		
Income from charitable activities	416	596
	416	596
Investments		
Bank interest receivable	4,378	3,285
	4,378	3,285
	117,318	118,947
EXPENDITURE ON:		
Charitable Activities:		
General		
Ministry and training	(2,548)	(2,238)
Sundries	(1,546)	(1,915)
Children and youth work	(292)	(373)
Communion	(138)	(138)
Conference expenses	(1,632)	(1,973)
Rent collection, property repairs and maintenance charges	(10,622)	(1,483)
Trustees' salaries	-	(34,440)
Wages and salaries	(51,751)	(29,686)
Hire and leasing of other assets	(9,098)	(10,747)
Repairs, renewals and maintenance	(284)	-
Support and administration costs	(1,414)	(510)
Subscriptions	(3,659)	(3,295)
Grants to institutions	(3,360)	(3,360)
Grants to individuals	(9,189)	(6,297)
Light and heat	(2,810)	(5,029)
Computer software, consumables and maintenance	(652)	(732)
Insurance	(2,184)	(2,147)
Printing, postage and stationery	(307)	(205)
Telecommunications and data costs	(623)	(648)
Legal fees	(2,820)	(1,044)
Bank charges	(16)	(15)
Depreciation of plant and machinery	(8,940)	(8,213)

...CONTINUED

Depreciation of computer equipment	(124)	(185)
Depreciation of freehold land and property	(10,000)	(10,000)
Independent examiner's fees	(2,220)	(1,812)
	(126,229)	(126,485)
	(126,229)	(126,485)
NET EXPENDITURE	(8,911)	(7,538)