Charity number: 1198133

ELVETHAM HEATH LEP CIO

UNAUDITED

TRUSTEES' REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2025

Garrett Adam Accountants Limited
3 Johnson's Barns
Sheet
Hampshire
GU32 2BY

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

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ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Elvetham Heath LEP CIO is a Charitable Incorporated Organisation (CIO) granted charitable status on the 4th March 2022.

Registered Charity Number: 1198133

Address: The Church on the Heath,
The Key,
Fleet,
Hampshire,
GU51 1HA

Trustees: Trustees who served during the period and up to the date of this report were as follows:

Trustees:

Miss Eileen Adby, Trustee

Rev Patrick Butler, Minister

Mrs Heather Clements, Trustee

Dr Ruth Davis, Trustee

Mrs Paula Hallam, Trustee (resigned 31 March 2025)

Mrs Louise Hellem (elected to the ECC on 29 April 2025, joint Secretary)

Mrs Hannah Inglis, Trustee

Mr James Obot, Trustee

Mr Alan Price, Secretary (resigned 31 March 2025)

Mr Karl Shepherd, Trustee

Mr Simon Weldon, Treasurer

Dr Iain Williams (elected to the ECC on 29 April 2025, joint Secretary)

Bank: National Westminster Bank Plc,
250 Bishopsgate,
London,
EC23 4AA

Solicitors: Anthony Collins Solicitors,
134 Edmund Street,
Birmingham,
B3 2ES

Accountants: Garrett Adam Accountants Limited,
3 Johnson's Barns,
Sheet,
Petersfield,
Hampshire,
GU32 2BY

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

The Trustees present their annual report together with the financial statements of Elvetham Heath LEP (the 'Charity' or the 'Church') for the period from 1st January to 31st December 2025.

Objective

The Church on the Heath was launched in December 2000 as a partnership of Anglican, Baptist, Methodist and United Reformed churches. The Church's objective is to build a Christian community and centre of worship within the Elvetham Heath housing development in the Hampshire town of Fleet, to live out our vision ***'to be a community where everyone can encounter the transforming love of Jesus.'***

In line with this objective, the Charity engages in a range of activities, including (but not restricted to):

a) the celebration of public worship

b) the teaching of the Christian faith

c) mission and evangelism

d) pastoral work, including visiting the sick and the bereaved

e) the provision of facilities with a Christian ethos for the local community

f) the support of other charities in the UK and overseas

Governance

The Church was established as a Local Ecumenical Partnership (LEP) and was initially governed by a constitution signed by denominational leaders on 3 December 2000. This was amended on 8 September 2012 in relation to a new ministerial appointment.

Changes in legislation applicable to LEPs required the church to produce an amended Constitution. This was approved in 2020 by our Sponsoring Body, Churches Together in Surrey (CTS), and by our partner denominations under whose authority we operate as an LEP. This revised Model Governing Document was formally adopted by the Congregation on 11th October 2020 and then submitted to the Charity Commission in line with their approved guidelines. The Church was formally registered as an Unincorporated Organisation with the Charity Commission as Elvetham Heath LEP, Regd No 1192144 on 4th November 2020.

On 1 March 2023 the legal status of the charity changed as we became a Charitable Incorporated Organisation (CIO). Later that year, the church applied to the Charity Commission to merge the assets and liabilities of the Unincorporated Organisation into the CIO, Regd No 1198133.

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

In accordance with the Constitution, The Church on the Heath is governed by a combination of the methods used elsewhere by its partner denominations. An Ecumenical Church Council (ECC) is responsible for overall governance and shares leadership of the church with the Minister who has spiritual oversight. A Congregational Meeting is held at least three times a year to ensure that the views of members are taken into consideration.

The Ecumenical Church Council

During 2025, the ECC was made up as follows:

Trustees and Elected Members:

Minister	Rev Patrick Butler
Secretary	Mr Alan Price (resigned 31 March 2025)
	Dr Iain Williams (elected joint secretary 29 April 2025)
	Mrs Louise Hellem (elected joint secretary 29 April 2025)
Treasurer	Mr Simon Weldon
	Mrs Heather Clements
	Mrs Paula Hallam (resigned 31 March 2025)
	Dr Ruth Davis
	Miss Eileen Adby
	Mr James Obot
	Mrs Hannah Inglis
	Mr Karl Shepherd

Co - Opted Members

Associate Minister	Rev Chris Gercke (appointed 5 October 2025)
Youth Minister	Mr Ian Yeneralski
Joint Treasurer	Mrs Debbie Weldon

Some members of the ECC have responsibility for particular aspects of church life in line with their gifts and interests. Others may be co-opted to the ECC as appropriate where their expertise is required.

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

Staffing and Appointments

We began the year with five staff:

- *Rev Patrick Butler* (Minister)
- *Ian Yeneralski* (Youth and outreach Minister)
- *Rosie Butler (Ministry Assistant)*
- *Debbie Welch* (Office Team Leader)
- *Louise Kennedy* (Administrator)

In September *Louise Kennedy* left us to move to Cambridge, and we employed *Chantelle Gardner* for three days a week, and *Shirley Eason* for two.

In October *Rev Chris Gercke* joined us as our Associate Minister; both Patrick and Chris are employed by the Diocese of Guildford.

In the autumn *Ian Yeneralski*, having completed his year of theological study at St Mellitus College (one day a week), resumed his role full-time as Youth and Outreach Minister. He continues to explore the possibility of training for ordained ministry in the future.

Rosie Butler continued her role as Ministry Assistant on a self-employed contractor basis at 37 hours per week.

Lewis Mitchell continued as our Youth and Children's Assistant on a voluntary basis.

Church Officers

Following the AGM in April, *Alan Price* stepped down as Church Secretary and Chair of Trustees, handing over to *Iain Williams* and *Louise Hellem* as Joint Church Secretaries. Meanwhile, *Simon and Debbie Weldon* continued as Joint Treasurers. *Paula Hallam* stepped down as Safeguarding Officer, handing over to *Janet Alston*, and *Donald Ashton* continued as Health and Safety Officer. *Chris Ward* continued as our *GDPR Officer.*

Public Benefit

Benefits to the public arising from carrying out the LEP's objectives are explained within the annual report. The ECC have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Funding, finances and reserves

The funds of the LEP come primarily from regular giving from the congregation, the hiring of our premises by community groups, and the operation of a volunteer run Coffee Bar.

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

The funding and expenditure activities of the LEP are detailed within the attached financial statements. It is the policy of the LEP to maintain reserves, ideally at a level to cover approximately six months' worth of church expenditure; however maintenance work on our buildings has made this difficult during the reporting period. The ECC also made the decision to step out in faith on the appointment of a new associate minister. We have seen an increase in church attendance and an uplift in regular giving to support this appointment, but which falls beyond this financial reporting period.

Membership

At the end of 2025 membership stood at 163. A comprehensive membership review is completed every five years.

Minister's Annual Report:

2025 was a busy and productive year for the Church on the Heath. We saw growth in many areas of church life and made good progress on three of our four development goals for 2024/25. These were: to grow our staff team, develop discipleship pathways, provide more opportunities for fun and fellowship, and to explore how we might, in the next five years plant a new church or congregation.

It was a joy to welcome Rev Chris Gercke as our Associate Minister. He, along with his family joined us in the autumn and we quickly felt the benefits of an expanded staff team. We were grateful to come to an arrangement with All Saints church in Fleet whereby the family are able to occupy a property owned by the Church Commissioners, who support the Church of England denomination. Chris's arrival also meant finding office space at church which, in turn, led to a long overdue clear out and tidy up of the church generally.

Our regular outreach ministries continued – **Coffee shop, Bumps & Babies, Noah's Ark, Youth Café, Pit Stop, Wednesday Lunch** and **Cameo** – all ways we serve those of all ages across our community, while **Explore, Discover** and **Youth** helped nurture faith in the younger generation. As always, we were pleased to give ten per cent of our unrestricted income to local and global missions. We were also able to respond to several international crises through our emergency fund.

The 'Quiet Revival' that is thought to be sweeping the UK at the moment was something we too experienced. Throughout the year a number of people (generally men), with little or no previous church connection, turned up wanting to find out more about faith. We ended the year, not only with an expanded staff team, but also seeing our average Sunday morning attendance increase. We also saw a big increase in the number of baptisms (particularly young people and adults).

In summary, 2025 was an encouraging year when we continued to live out our vision to be *'a community where everyone can encounter the transforming love of Jesus.'*

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

Activities and Achievements

During 2025 we:

- Planned and booked our **Church Weekend Away** at High Leigh in May 2026
- Visited **Casa Valentin in Romania** with a team of eleven running a four-day children's holiday club
- **Celebrated 25 years of the Church on the Heath** with a series of social events, culminating in a celebration service on Advent Sunday
- Held **a week of 24/7 Prayer** in June
- Continued to support **home group leaders**
- Went through the process of **advertising for, appointing, and finding accommodation for** a new member of staff
- Held a **Vision Day** for the Ministry Team and Ecumenical Church Council
- Had **Ten home groups** who met weekly or fortnightly

Services and Worship

We started the year with our usual pattern of services – 9.15am Morning Worship followed by the 11am All together Worship. We ended the year with an additional Midweek Holy Communion on a Wednesday at 11am, and plans for a 7pm Sunday evening service to commence in 2026.

Preaching Themes

We continue to be blessed with an able team of preachers, and during the year we preached on the following:

- Establishing a Rule of Life *(Jan to March)*
- Daniel chapters 1-6: Faithful Living in Turbulent Times *(April to May)*
- The Church of Tomorrow *(June to July)*
- Questions Jesus Asked *(Summer)*
- The First Letter of John: Walking in the Light *(Sept-Dec)*

Courses and Conferences:

- Christianity Explored (Spring Term)
- The Alpha Course (Summer Term)
- Lent course with all the churches in Fleet
- Book club meeting once a month
- Grandparenting for Faith Course (Mother's Union)

- Three church members studying on FIM (Foundations in Ministry Course) with Guildford Diocese. One church member becomes a tutor on FIM

Occasional Offices:

- 17 baptisms (5 infant, 6 children and young people, 6 adult)
- 1 Renewal of wedding vows
- 5 funerals, 2 interments of ashes

Looking Ahead

- For 2026 we look forward to starting **regular Sunday evening services.** We have settled on *Gather* as the name for this. This will be a flexible space, sometimes following the pattern of a regular service, and at other times running a course
- Because of the energy invested in our new staff appointment we have left **discussions about church planting** for the time being. We hope to return to this later in 2026 once Chris has settled in and it is clear we have the capacity to consider this
- After a much-appreciated year of celebrations for our 25th anniversary (these included Wine Tasting, a BBQ, a Safari Supper, a concert, a Ceilidh and a Celebration Service), we will ensure **regular opportunities for fun and fellowship.** We will do this by setting up a team that will plan regular social events
- We look forward to our **Church Weekend Away** at High Leigh from 1st-4th May. The theme will be *Colossians Remix: Kingdom Living in a Complex World*. Ali Etheridge will be our speaker, and we expect an attendance of around eighty adults, children and young people
- In August we will be welcoming a team of **student translators from Romania.** These are young people we have got to know during our last two visits to Casa Valentin. They will be coming with three adults, will stay with local families, and will attend the *Satellites* youth event with our young people
- As our Sunday congregations are growing, this year we will need to consider what structures to put in place to respond to those rising numbers. It is good to have a staff team with greater capacity so that we can do this

Independent examiner's report to the trustees of Elvetham Heath LEP CIO

I report to the trustees on my examination of the accounts of the Elvetham Heath LEP CIO (the Trust) for the year 1st January 2025 to 31st December 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report
As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

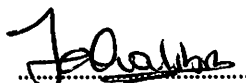
Independent examiner's statement
As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of ACCA, which is one of the listed bodies.

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

Garrett Adam Accountants, ACCA
3 Johnsons' Barns
Sheet
Hampshire
GU32 2BY



Date: 30/04/2026

James Goulsbra, ACCA

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025	Total funds 2024
Income from:					
Donations and legacies	3	-	324,770	324,770	322,329
Other income	4	-	64,852	64,852	63,339
Total income		-	389,622	389,622	385,668
Expenditure on:					
Charitable activities	5	56,021	407,953	463,974	366,313
Total expenditure		56,021	407,953	463,974	366,313
Net movement in funds		(56,021)	(18,331)	(74,352)	19,355
Reconciliation of funds:					
Total funds brought forward		730,734	1,176,468	1,907,202	1,887,847
Total funds transferred in		-	-	-	-
Net movement in funds		(56,021)	(18,331)	(74,352)	19,355
Total funds carried forward		674,713	1,158,137	1,832,850	1,907,202

The statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 13 to 21 form part of these financial statements.

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		31/12/2025 £		31/12/2024 £
Fixed assets					
Tangible assets	9		1,672,848		1,734,992
Current Assets					
Debtors	10	44,907		25,678	
Cash at bank and in hand		167,562		183,333	
		212,469		209,011	
Creditors: amounts falling due within one year	11	(52,467)		(36,801)	
Net current assets			160,002		172,210
Total assets less currrent liabilities			1,832,850		1,907,202
Creditors: amounts falling due after more than one year			-		-
			1,832,850		1,907,202
Charity funds					
Restricted funds	12		674,713		730,734
Unrestricted funds	12		1,158,137		1,176,468
			1,832,850		1,907,202

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Mr Simon Weldon

Date: 28th April 2026

The notes on pages 13 to 21 form part of these financial statements

ELVETHAM HEATH LEP CIO

Trustees' Annual Report
For the year ended 31 December 2025

1) General Information

The charity is limited by guarantee, incorporated in England, and consequently has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. Including any member of the CIO within 12 months before the commencement of the winding up. The Charity is registered in England and Wales (charity no. 1198133).

The address of its registered office is:

The Church on the Heath,
The Key,
Fleet,
Hampshire,
GU51 1HA

2) Accounting Policies

a) Basis of accounting

The Accounts have been prepared in accordance with 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 1st January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Elvetham Heath LEP CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling, which is the functional currency of the Charity rounded to the nearest £.

b) Going concern

The Trustees therefore have a reasonable expectation that the Charity has adequate resources to continue in operational existence for 12 months from signing the accounts. They continue to believe that the going concern basis of accounting is appropriate in preparing the annual financial statements.

c) Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.
Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.
Collections are recognised when received by, or on behalf of, the LEP.
No amounts are included in the financial statements for services donated by volunteers.

d) Grant income

Revenue grants are credited to the income and expenditure account at the time when they are entitled to the receipt. Any unspent restricted grants at the period end are carried forward as restricted funds in the balance sheet.

e) Expenditure and allocation of expenditure

Expenditure is accounted for on an accruals basis. Costs are apportioned within the charity and fund accounting as detailed below:

Staff Costs – on a time basis
Other direct charitable costs and costs of generating funds – on an actual basis
Support costs – on the level of use / actual basis where specific

f) Taxation

As a registered charity it benefits from the rate relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. The Charity is not registered for VAT and therefore the irrecoverable VAT is included in the cost of those items to which it relates.

g) Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following basis:

Long-term leasehold property	-	2% per annum
Plant and machinery	-	20% per annum
Fixtures and fittings	-	20% per annum
Office equipment	-	20% per annum
Solar panels	-	10% per annum

h) Debtors

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

i) Cash at bank and in hand

Cash at bank and cash in hand includes any short-term deposit accounts with a maturity of three months or less from the date of opening.

j) Creditors and Provisions

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.

k) Funds

The Unrestricted Funds are funds which the Trustees are free to use in accordance with the charitable objects.

Designated Funds are funds set aside by the Trustees for specific purposes.

Restricted Funds are funds which have been received by the Charity for a specific purpose other than the general objectives of the Charity.

The nature and purpose of each individual fund are explained in notes 12 and 13.

3) Donations and legacies

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Donations	-	324,770	324,770

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Donations	-	322,329	322,329

4) Income from charitable activities

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Coffee bar and catering	-	21,926	21,926
Other income	-	41,125	41,125
Interest receivable	-	1,801	1,801
	-	64,852	64,852

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Coffee bar and catering	-	20,241	20,241
Other income	-	40,702	40,702
Interest receivable	-	2,396	2,396
	-	63,339	63,339

5) Direct charitable expenditure

Summary by fund type

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Staff costs	-	94,798	94,798
Charity donations	-	30,838	30,838
Depreciation	51,261	12,086	63,347
Other direct costs	-	52,091	52,091
Cleaning	-	12,779	12,779
Interest payable	-	-	-
Independent examination fees	-	1,920	1,920
Accountancy fees	-	2,220	2,220
Clergy costs	-	52,917	52,917
Repairs and maintenance	-	70,342	70,342
Light & heat	-	14,721	14,721
Other support costs	4,760	61,354	66,114
Bank charges	-	1,887	1,887
	56,021	407,953	463,974

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Staff costs	-	75,118	75,118
Charity donations	-	28,758	28,758
Depreciation	51,261	5,939	57,200
Other direct costs	-	51,816	51,816
Cleaning	-	11,340	11,340
Interest payable	399	-	399
Independent examination fees	-	1,920	1,920
Accountancy fees		4,530	4,530
Clergy costs	-	31,264	31,264
Repairs and maintenance	-	21,393	21,393
Light & heat	-	18,733	18,733
Other support costs	4,383	57,956	62,339
Bank charges	-	1,503	1,503
	56,043	310,270	366,313

Summary by expenditure type

	Staff costs 31/12/2025 £	Depreciation 31/12/2025 £	Other costs 31/12/2025 £	Total 31/12/2025 £
Staff costs	94,798			94,798
Charity donations			30,838	30,838
Depreciation		63,347		63,347
Other direct costs			52,091	52,091
Cleaning			12,779	12,779
Interest payable			-	-
Independent examination fees			1,920	1,920
Accountancy fees			2,220	2,220
Clergy costs			52,917	52,917
Repairs and maintenance			70,342	70,342
Light & heat			14,721	14,721
Other support costs			66,114	66,114
Bank charges			1,887	1,887
	94,798	63,347	305,829	463,974

	Staff costs 31/12/2024 £	Depreciation 31/12/2024 £	Other costs 31/12/2024 £	Total 31/12/2024 £
Staff costs	75,118			75,118
Charity donations			28,758	28,758
Depreciation		57,200		57,200
Other direct costs			51,816	51,816
Cleaning			11,340	11,340
Interest payable			399	399
Independent examination fees			1,920	1,920
Accountancy fees			4,530	4,530
Clergy costs			31,264	31,264
Repairs and maintenance			21,393	21,393
Light & heat			18,733	18,733
Other support costs			62,339	62,339
Bank charges			1,503	1,503
	75,118	57,200	233,995	366,313

6) Independent examiner's remuneration

	31/12/2025 £	31/12/2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,920	1,920

7) Staff costs

	31/12/2025 £	31/12/2024 £
Wages and salaries	82,057	64,819
Social security costs	5,194	2,717
Contribution to defined pension schemes	7,547	7,582
	94,798	75,118

8) Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil)

During the year, a Trustee received fees in relation to services provided to the charity of £43,153 (2024 - £31,263)

During the year, expenses totalling £1,330 were reimbursed to 2 Trustees (2024 - £3,256) relating to items purchased for the Charity.

9) Tangible fixed assets

	Long-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Office equipment £	Solar panels £	Total £
Cost or valuation						
At 1 January 2025	2,563,033	28,851	194,559	14,533	33,035	2,834,010
Additions	-	629	574	-	-	1,203
Disposals	-	-	-	-	-	-
At 31 December 2025	2,563,033	29,480	195,133	14,533	33,035	2,835,213
Depreciation						
At 1st January 2025	896,062	27,235	164,683	9,142	1,897	1,099,018
Charge in period	51,261	565	6,345	1,873	3,304	63,347
Disposals	-	-	-	-	-	-
At 31 December 2025	947,322	27,799	171,028	11,015	5,201	1,162,365
Net book value						
At 31 December 2025	1,615,710	1,681	24,105	3,518	27,834	1,672,848
At 31 December 2024	1,666,971	1,617	29,876	5,391	31,138	1,734,992

10) Debtors

	31/12/2025 £	31/12/2024 £
Due within one year		
Trade debtors	937	2,078
Prepayments and accrued income	27,744	7,642
Tax recoverable	16,226	15,958
	44,907	25,678

11) Creditors: amounts falling due within one year

	31/12/2025 £	31/12/2024 £
Trade creditors	13,458	10,880
Loans	-	-
Other taxation and social security	-	-
Pension fund loan payable	-	-
Accruals and deferred income	39,009	25,921
	52,467	36,801

12) Statement of funds

Statement of funds - current period

	Balance at 01/01/2025 £	Income £	Expenditure £	Balance at 31/12/2025 £
Unrestricted funds				
General funds - all funds	1,176,468	389,622	(407,953)	1,158,137
Restricted funds				
Restricted funds - all funds	730,734	-	(56,021)	674,713
Total of funds	1,907,202	389,622	(463,974)	1,832,850

Statement of funds - prior period

	Balance at 01/01/2024 £	Income £	Expenditure £	Balance at 31/12/2024 £
Unrestricted funds				
General funds - all funds	1,101,070	385,668	(310,270)	1,176,468
Restricted funds				
Restricted funds - all funds	786,777	-	(56,043)	730,734
Total of funds	1,887,847	385,668	(366,313)	1,907,202

Restricted funds held at the period end relate to the Building Fund of the Church which is for the provision of the church building on Elvetham Heath. Items paid from restricted funds in the year include depreciation of the building.

13) Summary of funds

Summary of funds - current period

	Balance at 01/01/2025 £	Income £	Expenditure £	Balance at 31/12/2025 £
General funds	1,176,468	389,622	(407,953)	1,158,137
Restricted funds	730,734	-	(56,021)	674,713
Total of funds	1,907,202	389,622	(463,974)	1,832,850

Statement of funds - prior period

	Balance at 01/01/2024 £	Income £	Expenditure £	Balance at 31/12/2024 £
General funds	1,101,070	385,668	(310,270)	1,176,468
Restricted funds	786,777	-	(56,043)	730,734
Total of funds	1,887,847	385,668	(366,313)	1,907,202

14) Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Tangible fixed assets	1,313,089	359,759	1,672,848
Current assets	-	212,469	212,469
Creditors due within one year	-	(52,467)	(52,467)
Creditors due in more than one year	-	-	-
Movement between funds	(638,376)	638,376	-
Total	674,713	1,158,137	1,832,850

Analysis of net assets between funds - prior period

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Tangible fixed assets	1,356,748	378,245	1,734,992
Current assets	-	209,011	209,011
Creditors due within one year	-	(36,801)	(36,801)
Creditors due in more than one year	-	-	-
Movement between funds	(626,014)	626,014	-
Total	730,734	1,176,468	1,907,202

15) Related Party Transactions

During the year, a Trustee's spouse was paid £28,130 (2024 - £29,440) relating to services for the Charity.

During the year, a Trustee's spouse's business was paid £1,882 (2024 - £1,557) relating to services provided to the Charity.

During the year, expenses totalling £1,097 were reimbursed to a Trustee's spouse (2024 - £nil) relating to items purchased for the Charity.

There are no further related party transactions other than those disclosed above and in the Trustees remuneration and expenses note (Note 8) in both the current and prior period.

The following pages 22 and 23 are for information only and do not form part of the accounts.

Analysis of Other direct costs

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Professional fees	-	28,826	28,826
Postage & Courier	-	-	-
Stationery	-	827	827
Advertising	-	1,264	1,264
IT Software, consumables & website	-	1,805	1,805
Printing & Photocopying	-	640	640
Training	-	499	499
DBS & Safeguarding	-	34	34
Denomination contributions	-	18,196	18,196
	-	52,091	52,091

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Professional fees	-	28,972	28,972
Postage & Courier	-	103	103
Stationery	-	502	502
Advertising	-	180	180
IT Software, consumables & website	-	1,972	1,972
Printing & Photocopying	-	1,281	1,281
Training	-	324	324
DBS & Safeguarding	-	115	115
Denomination contributions	-	18,367	18,367
	-	51,816	51,816

Analysis of Other support costs

	Restricted funds 31/12/2025 £	Unrestricted funds 31/12/2025 £	Total funds 31/12/2025 £
Children & Families work	-	5,085	5,085
Coffee bar purchases	-	3,834	3,834
Catering purchases	-	3,984	3,984
Youth work expenses	4,150	9,400	13,550
Pastoral expenses	-	77	77
Church insurance	-	4,182	4,182
House insurance	-	520	520
Council tax - houses	-	6,520	6,520
Ministerial expenses	-	3,915	3,915
ECO Chruch spend	600	-	600
Music & Worship	-	908	908
Licences	-	175	175
Counselling & coaching	-	-	-
Events	-	2,662	2,662
Romania expenses	-	8,506	8,506
Gifts	-	1,731	1,731
Charity donations	-	-	-
Consumables	-	149	149
Travel expenses	-	313	313
Flowers	10	35	45
Equipment expensed	-	1,605	1,605
Subscriptions	-	1,160	1,160
CTFC Contributions	-	-	-
Telephone & Internet	-	1,525	1,525
Other expenses	-	554	554
Associate Minister expenses	-	4,514	4,514
	4,760	61,354	66,114

	Restricted funds 31/12/2024 £	Unrestricted funds 31/12/2024 £	Total funds 31/12/2024 £
Children & Families work	-	3,649	3,649
Coffee bar purchases	-	4,593	4,593
Catering purchases	-	3,065	3,065
Youth work expenses	3,800	7,993	11,793
Pastoral expenses	-	568	568
Church insurance	-	4,293	4,293
House insurance	-	349	349
Council tax - houses	-	5,201	5,201
Ministerial expenses	-	3,991	3,991
ECO Chruch spend	285	-	285
Music & Worship	270	835	1,105
Licences	-	170	170
Counselling & coaching	-	-	-
Events	-	8,020	8,020
Romania expenses	-	8,607	8,607
Gifts	-	642	642
Charity donations	-	-	-
Consumables	-	115	115
Travel expenses	-	81	81
Flowers	28	10	38
Equipment expensed	-	872	872
Subscriptions	-	1,061	1,061
CTFC Contributions	-	-	-
Telephone & Internet	-	2,755	2,755
Other expenses	-	1,086	1,086
Associate Minister expenses	-	-	-
	4,383	57,956	62,339