Charity registration number: 1203400

OAKDALE CHRISTIAN CENTRE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ClearWay Accounting Limited

Oakdale Christian Centre
Contents

	Page
Trustees' Report	1—3
Independent Examiner's Report	4
Statement of Financial Activities	5
Comparative Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—12
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	13

Oakdale Christian Centre
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The objects of the church are, for the benefit of the public:

• To advance the Christian faith in accordance with its statement of faith.

• To relieve sickness and financial hardship, and to promote and preserve good health through the provision of funds, goods or services, including counselling and support.

• To advance education.

These objects are pursued in such ways and in such parts of the United Kingdom or the world as the Church Council may from time to time consider appropriate.

Public Benefit

During the year, the church furthered its charitable purposes through Christian worship, teaching and pastoral ministry, financial support for missionaries and Christian organisations, and practical support for the community.

The FareShare food project and other community gifts supported the relief of financial hardship. Christian teaching and ministry contributed to the advancement of the Christian faith and education.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Financial Review

Financial Position

Total income for the year was £53,955 and expenditure was £61,833, resulting in net expenditure of £7,878. Expenditure included depreciation of £3,500.

At 31 December 2025, total funds were £380,614, all unrestricted. Of this amount, £343,000 represented the carrying value of the church’s freehold property. The remaining £37,614 comprised net current assets, including bank balances of £32,842 and Gift Aid receivable of £5,372, less accrued expenditure of £600.

FareShare expenditure exceeded restricted income by £140. This shortfall was met by a transfer from unrestricted funds, leaving no restricted fund balance at the year end.

Reserves Policy

The trustees aim to maintain sufficient unrestricted reserves to meet the church’s ongoing operating costs and provide for unexpected expenditure, including repairs and maintenance of the church premises.

At 31 December 2025, unrestricted funds were £380,614. After excluding the £343,000 carrying value of the freehold property used for the charity’s activities, free reserves were £37,614.

The trustees review the level of reserves in light of anticipated income, expenditure and the maintenance needs of the property.

Structure, Governance and Management

Governing Document

Oakdale Christian Centre is a foundation charitable incorporated organisation, registered with the Charity Commission on 5 June 2023, and governed by its constitution. The church is in fellowship with Assemblies of God.

The trustees are responsible for the governance and management of the charity and for ensuring that its resources are applied to further its charitable purposes.

Trustee Selection Methods

New trustees are appointed by resolution of the existing trustees in accordance with the charity's constitution. In selecting new trustees, regard is given to the skills and experience needed for the effective administration of the charity.

Reference and Administrative Details

Trustees

Mr David Jenkins
Mr Reginald Onions
Mr Kenneth Smith
Mr Timothy Jenkins

Charity Number

1203400

Principal Address

4 The Elms
Oakdale
Blackwood
NP12 0EP

Independent Examiner

Christopher Pavett FCA
ClearWay Accounting Limited
167-169 Great Portland Street
London
W1W 5PF

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

David Jenkins (Oct 29, 2026 15:19:39 GMT)

Mr David Jenkins

Trustee
29/10/2026

Oakdale Christian Centre
Independent Examiner's Report to the Trustees of Oakdale Christian Centre
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Oakdale Christian Centre (the Trust) for the year ended 31 December 2025.

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.

Chris Pavett

Christopher Pavett FCA

29/10/2026
ClearWay Accounting Limited
167-169 Great Portland Street
London
W1W 5PF

Oakdale Christian Centre
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	48,736	1,701	50,437	48,873
Investments	**4**	544	-	544	-
Other	**5**	2,974	-	2,974	3,299
		52,254	1,701	53,955	52,172
EXPENDITURE ON:					
Charitable activities:	**7**				
Church Activities		(59,992)	(1,841)	(61,833)	(55,302)
NET EXPENDITURE		(7,738)	(140)	(7,878)	(3,130)
Transfers between funds	**14**	(140)	140	-	-
NET MOVEMENT IN FUNDS		(7,878)	-	(7,878)	(3,130)
RECONCILIATION OF FUNDS:					
Total funds brought forward		388,492	-	388,492	391,622
TOTAL FUNDS CARRIED FORWARD	**14**	380,614	-	380,614	388,492

The notes on pages 8 to 12 form part of these financial statements.

Oakdale Christian Centre
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	47,506	1,367	48,873
Other	**5**	3,299	-	3,299
		50,805	1,367	52,172
EXPENDITURE ON:				
Charitable activities:	**7**			
Church Activities		(53,935)	(1,367)	(55,302)
NET EXPENDITURE		(3,130)	-	(3,130)
NET MOVEMENT IN FUNDS		(3,130)	-	(3,130)
RECONCILIATION OF FUNDS:				
Total funds brought forward		391,622	-	391,622
TOTAL FUNDS CARRIED FORWARD	**14**	388,492	-	388,492

The notes on pages 8 to 12 form part of these financial statements.

Oakdale Christian Centre
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible Assets	**11**	343,000	-	343,000	346,500
		343,000	-	343,000	346,500
CURRENT ASSETS					
Debtors	**12**	5,372	-	5,372	-
Cash at bank and in hand		32,842	-	32,842	41,992
		38,214	-	38,214	41,992
Creditors: Amounts Falling Due Within One Year	**13**	(600)	-	(600)	-
NET CURRENT ASSETS (LIABILITIES)		37,614	-	37,614	41,992
TOTAL ASSETS LESS CURRENT LIABILITIES		380,614	-	380,614	388,492
NET ASSETS		380,614	-	380,614	388,492
FUNDS OF THE CHARITY					
Unrestricted Funds				380,614	388,492
TOTAL FUNDS	**14**			380,614	388,492

On behalf of the board

David Jenkins (Oct 29, 2026 15:19:39 GMT)

Mr David Jenkins

Trustee
29/10/2026

The notes on pages 8 to 12 form part of these financial statements.

1. General Information

Oakdale Christian Centre is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1203400. The principal address is 4 The Elms, Oakdale, Blackwood, NP12 0EP.

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 Charities Act 2011.

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

Reconstruction and transition to accruals accounting

Oakdale Christian Centre was registered as a charitable incorporated organisation on 5 June 2023 to continue the work of the former unincorporated charity (also called Oakdale Christian Centre), registered charity number 1050653. The freehold church property was legally transferred to the CIO, and the former charity has subsequently closed.

The change in legal structure has been accounted for as a charity reconstruction using merger accounting. The comparative figures have been presented on a combined basis to reflect the continuity of the church's activities.

These are the charity's first financial statements prepared under FRS 102 and the Charities SORP, following the previous use of receipts and payments accounting. The date of transition is 1 January 2024.

The freehold property was not recognised in the previous receipts and payments accounts. On transition, the charity elected to recognise it at estimated fair value as deemed cost. The trustees estimated this value at £350,000. No independent valuation was obtained. Recognition of the property increased tangible fixed assets and unrestricted funds at 1 January 2024 by £350,000. Subsequent depreciation is charged against charitable activities. The trustees allocated the £350,000 deemed cost equally between land and buildings, at £175,000 each.

2.2. Incoming Resources

Income is recognised when the charity is entitled to the income, receipt is probable and the amount can be measured reliably.

Donations and offerings are normally recognised when received. Gift Aid recoverable on eligible donations is recognised when the related donation is recognised and the conditions for recovery are met.

Donations given for a specific purpose, including the FareShare food project, are included in restricted funds. Other donations are included in unrestricted funds.

Bank interest is recognised as it accrues. Income from solar panel generation and electricity exports is recognised in the period in which it is earned, where the amount receivable can be measured reliably.

2.3. Resources Expended

Expenditure is recognised on an accruals basis when the charity has a legal or constructive obligation, settlement is probable and the amount can be measured reliably. Expenditure includes any irrecoverable VAT.

Charitable expenditure comprises the costs of church ministry, missionary support and community activities, together with associated support and governance costs.

Costs directly attributable to an activity are charged to that activity. Support costs, including premises and administration costs, and governance costs, including independent examination fees, are allocated to Church Activities.

Expenditure relating to the FareShare food project is charged to the restricted FareShare fund where it meets the purpose of that fund. Other expenditure is charged to unrestricted funds.

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% straight line

Land is not depreciated.

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.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	43,364	1,701	45,065
Gift aid	5,372	-	5,372
	48,736	1,701	50,437

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	43,920	1,367	45,287
Gift aid	3,586	-	3,586
	47,506	1,367	48,873

4. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Interest on short-term deposits	544	-

5. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other income - Solar Panels	2,974	3,299

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	3,500	3,500

7. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Church Activities	45,711	16,122	61,833

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Church Activities	44,290	11,012	55,302

8. **Support Costs**

	2025 Church Activities	2024 Church Activities
	£	£
Premises expenses	13,184	6,215
General administration	2,938	4,797
	16,122	11,012

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	600	300

10. **Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

11. **Tangible Assets**

	Land & Property Freehold
	£
Cost	
As at 1 January 2025	350,000
As at 31 December 2025	350,000
Depreciation	
As at 1 January 2025	3,500
Provided during the period	3,500
As at 31 December 2025	7,000
Net Book Value	
As at 31 December 2025	343,000
As at 1 January 2025	346,500

12. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	5,372	-

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

	2025	2024
	£	£
Accruals and deferred income	600	-

14. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	388,492	52,254	(59,992)	(140)	380,614
Restricted funds					
Fareshare	-	1,701	(1,841)	140	-
Total funds	388,492	53,955	(61,833)	-	380,614

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	391,622	50,805	(53,935)	388,492
Restricted funds				
Fareshare	-	1,367	(1,367)	-
Total funds	391,622	52,172	(55,302)	388,492

15. **Transactions with Trustees**

No trustee expenses have been incurred.

16. **Related Party Disclosures**

During the year, Pastor David Jenkins, a trustee of the charity, received £19,992 (2024: £19,992) for providing pastoral services on a self-employed basis. These payments related to pastoral services rather than duties as a trustee.

The payments were authorised under the trustee remuneration provisions of the charity's constitution.

There were no other related-party transactions during the year.

Oakdale Christian Centre
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	45,065	45,287
Gift aid	5,372	3,586
	50,437	48,873
Investments		
Interest on short term deposits	544	-
	544	-
Other		
Other income - Solar Panels	2,974	3,299
	2,974	3,299
	53,955	52,172
EXPENDITURE ON:		
Charitable Activities:		
Church Activities		
Missionary Support	(15,800)	(11,200)
Visiting Ministry	(500)	(1,800)
Community Gifts	(900)	(1,303)
Assemblies of God Denominational Membership	(852)	(852)
CCPAS Safeguarding Services	(218)	(159)
Pastoral Services	(19,992)	(19,992)
Consumable items	(1,581)	(2,371)
Royalties and licence fees payable	(527)	(512)
Other direct costs	(1,841)	(2,601)
Depreciation of freehold land and property	(3,500)	(3,500)
Light and heat	(4,972)	(4,852)
Water rates	(401)	(335)
Repairs and maintenance	(5,887)	-
Cleaning	(850)	(620)
Security costs	(1,074)	(408)
Insurance	(1,191)	(1,124)
Printing, postage and stationery	(20)	(35)
Telecommunications and data costs	(527)	(456)
Independent examiner's fees	(600)	(300)
Legal fees	(600)	(2,882)
	(61,833)	(55,302)
	(61,833)	(55,302)
NET EXPENDITURE	(7,878)	(3,130)