Charity registration number: 1206726

Lea Road Community Church

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Lea Road Community Church

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Lea Road Community Church

Reference and Administrative Details

Trustees	Frances Samuels Barbara Prettie Rachel Malcom Susan Snuggs Tatenda Mapunzamoyo Maricia Turner Nadine Mapunzamoyo
Secretary	Barbara Prettie
Charity Registration Number	1206726
Principal Office	Lea Road Wolverhampton WV3 0LW
Independent Examiner	Daryl Denson VAST Hope Street Hanley Stoke-on-Trent ST1 5DD

Lea Road Community 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

As a local congregation of the United Reformed Church comprising 34 members and 21 adherents/regular attendees, Lea Road Community Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building.

Financial review

The Elders report that the General Fund at 31 December 2025 was £89,634 (2024 figure was - £127,538). Funds will continue to be monitored by the Elders with assistance of the finance team. They are satisfied that there will be adequate resources to enable the work in the Church and in the community to continue for the foreseeable future.

Charitable giving from the congregation has included donations to Christian Aid, Water Aid, The Leprosy Mission, DEC (Disasters Emergency Committee) appeals and the URC's Commitment for Life program.

Structure, governance and management

Nature of governing document

The activities of Lea Road United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of The Structure of the United Reformed Church determined by the General Assembly of The United Reformed Church, and supplemented by the rules of Lea Road Church.

The Elders' Meeting is responsible for the financial administration of the Church, and the care and maintenance of church premises.

The Church Meeting (of all members wishing to attend) gives general guidance on the life and work of the Church.

Recruitment and appointment of trustees

The members of the Elders Meeting are: the ministers in pastoral charge and up to 12 members of Lea Road Church nominated and elected as Elders, and therefore also as Trustees, by the members of Lea Road Church in Church Meeting. Elders serve for 3 years, retire by rotation and are eligible for re-election. The Elders meeting currently consists of one or both of the two ministers in shared pastoral charge of the Wolverhampton & Smestow Brook pastorate (of which Lea Road Church is a part) and 6 elders with a Chair of Trustees chosen from among them. The individuals making up the group have changed slightly over this year with one new Elder being elected in July 2025. The current elders are Barbara Prettie, Rachel Malcolm, Frances Samuels ,Susan Snuggs, Maricia Turner, and Tatenda Mapunza-Moyo.

The annual report was approved by the trustees of the charity on Sep 30, 2026 and signed on its behalf by:

Rachel Malcolm

Rachel Malcolm (Sep 30, 2026 11:45:24 GMT+1)

Rachel Malcom
Trustee

Lea Road Community Church

Independent Examiner's Report to the trustees of Lea Road Community Church

I report to the trustees on my examination of the accounts of Lea Road Community Church for the year ended 31 December 2025. The organisation is not a registered charity, however, I have carried out an independent examination based on the procedures required for a registered charity.

Responsibilities and basis of report

The organisation is an unincorporated association and, as such, is under no statutory obligation to prepare accounts in any particular format, nor is it obliged to have those accounts subject to any external scrutiny such as an audit or independent examination. However, the trustees/elders have determined that an independent examination would be appropriate.

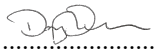
I report in respect of my examination of the Lea Road Community Church's accounts carried out using section 145 of the 2011 Act as a basis and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Lea Road Community 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.



.....

Daryl Denson

VAST
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date: Oct 6, 2026

Lea Road Community Church

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		36,905	89,376	126,281
Charitable activities		13,758	6,372	20,130
Investment income	5	1,672	50	1,722
Total income		52,335	95,798	148,133
Expenditure on:				
Charitable activities		(90,239)	(75,014)	(165,253)
Total expenditure		(90,239)	(75,014)	(165,253)
Net (expenditure)/income		(37,904)	20,784	(17,120)
Net movement in funds		(37,904)	20,784	(17,120)
Reconciliation of funds				
Total funds brought forward		127,538	51,634	179,172
Total funds carried forward	13	89,634	72,418	162,052

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		93,151	50,488	143,639
Charitable activities		22,809	1,519	24,328
Other trading activities		19,186	-	19,186
Investment income	5	1,153	419	1,572
Total income		136,299	52,426	188,725
Expenditure on:				
Charitable activities		(58,929)	(56,570)	(115,499)
Total expenditure		(58,929)	(56,570)	(115,499)
Net income/(expenditure)		77,370	(4,144)	73,226
Net movement in funds		77,370	(4,144)	73,226
Reconciliation of funds				
Total funds brought forward		50,168	55,778	105,946
Total funds carried forward	13	127,538	51,634	179,172

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

The funds breakdown for 2024 is shown in note 13.

Lea Road Community Church

(Registration number: 1206726)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	21,670	-
Current assets			
Debtors	10	1,404	1,134
Cash at bank and in hand	11	139,602	178,546
		141,006	179,680
Creditors: Amounts falling due within one year	12	(624)	(508)
Net current assets		140,382	179,172
Net assets		162,052	179,172
Funds of the charity:			
Restricted income funds			
Restricted funds	13	66,835	51,634
Unrestricted income funds			
Unrestricted funds		95,217	127,538
Total funds	13	162,052	179,172

The financial statements on pages 4 to 15 were approved by the trustees, and authorised for issue on Sep 30, 2026 and signed on their behalf by:

Rachel Malcolm
Rachel Malcolm (Sep 30, 2026 11:45:24 GMT+1)
.....
Rachel Malcom
Trustee

Lea Road Community Church

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Accounting policies

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.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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 £27,088 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
AV Equipment	Straight Line 20%

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from community groups	26,614	-	26,614
Gift aid reclaimed	4,691	-	4,691
Grants, including capital grants;			
Grants from other charities	5,600	89,376	94,976
	36,905	89,376	126,281

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from community groups	87,757	5,488	93,245
Gift aid reclaimed	5,394	-	5,394
Grants, including capital grants;			
Grants from other charities	-	45,000	45,000
	93,151	50,488	143,639

3 Income from other trading activities

	Total funds £	Total 2024 £
Fundraising	-	19,186
	-	19,186

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Lettings	15,437	-	15,437
Church Contributions	3,160	-	3,160
Sundry Income	350	-	350
Sales Income	404	-	404
Together in Penn Fields	-	779	779
	19,351	779	20,130

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Lettings	17,803	-	17,803
Church Contributions	3,060	-	3,060
Sundry Income	596	-	596
Food Project Donations	-	1,144	1,144
Sales Income	630	375	1,005
Pulpit & Organ Income	720	-	720
	22,809	1,519	24,328

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,672	50	1,722
	1,672	50	1,722

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,153	419	1,572
	1,153	419	1,572

6 Expenditure on charitable activities

	Activity undertaken directly £	2025 £
Gas & Electricity	10,150	10,150
Water	855	855
Insurance	3,334	3,334
Repairs & Maintenance	14,609	14,609
Caretakers & Cleaners	5,908	5,908
Wages	50,309	50,309
Foodshare Project Costs	6,904	6,904
Legal & Professional Fees	3,324	3,324
Subscriptions	195	195
Administration & Office Supplies	912	912
Ministry and mission contribution to the URC'	14,652	14,652
Building Management	13,024	13,024
Together In Penn Fields	17,738	17,738
Pulpit & Organ Supply	1,010	1,010
Pastorate Expense	1,879	1,879
Community Work & TFG	10,808	10,808
Project Expenses	169	169
Depreciation	5,418	5,418
Mission within the Church	2,394	2,394
Third Party Donations	1,661	1,661
	165,253	165,253

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Activity undertaken directly £	2024 £
Internship accommodation	4,000	4,000
Gas & Electricity	9,628	9,628
Water	467	467
Insurance	3,668	3,668
Repairs & Maintenance	8,282	8,282
Caretakers & Cleaners	4,893	4,893
Wages	31,321	31,321
Foodshare Project Costs	5,631	5,631
Mission within the church	3,972	3,972
Legal & Professional Fees	7,396	7,396
Subscriptions	285	285
Administration & Office Supplies	1,407	1,407
Sundry Expenses	49	49
Ministry and mission contribution to the URC'	13,956	13,956
Building Management	3,000	3,000
Together In Penn Fields	13,180	13,180
Internships	1,286	1,286
Pulpit & Organ Supply	240	240
Charitable Giving	372	372
Pastorate Expense	856	856
Workshop Expenses	1,610	1,610
	115,499	115,499

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	50,309	31,321

No employee received emoluments of more than £60,000 during the year

9 Tangible fixed assets

	AV Equipment £	Total £
Cost		
Additions	27,088	27,088
At 31 December 2025	27,088	27,088
Depreciation		
Charge for the year	5,418	5,418
At 31 December 2025	5,418	5,418
Net book value		
At 31 December 2025	21,670	21,670

10 Debtors

	2025 £	2024 £
Other debtors	1,404	1,134

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	139,602	178,546

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	624	508

13 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General Fund	127,538	57,578	(89,899)	95,217
Restricted funds				
Community Grants	3,231	-	-	3,231
Roof Repairs	2,404	-	-	2,404
Kitchen Project	996	-	-	996
Foodshare	10,334	-	(6,905)	3,429
Lottery	32,568	90,215	(68,109)	54,674
Organ Fund	1,101	-	-	1,101
Arnold Clark	1,000	-	-	1,000
Total restricted funds	51,634	90,215	(75,014)	66,835
Total funds	179,172	147,793	(164,913)	162,052

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General Fund	50,168	136,300	(58,930)	127,538
Restricted				
Community Grants	3,231	-	-	3,231
Roof Repairs	2,404	-	-	2,404
Kitchen Project	996	-	-	996
Foodshare	11,043	4,970	(5,679)	10,334
Lottery	36,003	47,456	(50,891)	32,568
Organ Fund	1,101	-	-	1,101
Arnold Clark	1,000	-	-	1,000
Total restricted funds	55,778	52,426	(56,570)	51,634
Total funds	105,946	188,726	(115,500)	179,172

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	21,670	-	21,670
Current assets	68,588	72,418	141,006
Current liabilities	(624)	-	(624)
Total net assets	89,634	72,418	162,052

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	128,046	51,634	179,680
Current liabilities	(508)	-	(508)
Total net assets	127,538	51,634	179,172

15 Related party transactions

There were no related party transactions in the year.

Lea Road Community Church 31.12.25

Final Audit Report 2026-10-06

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By:	VAST Accounts (accounts@vast.org.uk)
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