Charity Registration No. 283079

GROVE FREE EVANGELICAL CHURCH

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

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David Cooke & Co
Chartered Accountants
5 Briar Close
Banbury
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GROVE FREE EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2026

The trustees have pleasure in presenting their report and the Financial Statements of the Church for the year ended 31 March 2026.

Reference and Administrative Details

The Church is a Registered Charity no. 283079. The address is: Grove Free Evangelical Church, c/o 15 Minns Road, Grove, Wantage, OX12 7NA

The charity trustees for the purpose of these accounts comprise the Elders and Deacons of the Church. The Elders and Deacons during the year were as follows:

Mr Terry Randall (Chairman)
Mr Roger Middlebrook (Pastor)
Mr Adrian Kerr

Objectives and Activities

The Church's aims are to spread the gospel of the Lord Jesus Christ and to edify the congregation through the preaching and teaching of the Word of God, and the circulation of good Christian literature. The Church's vision is to build a community of people who live out God's purposes.

The trustees have had due regard to the guidance issued by the Charity Commission relating to public benefit, and the Church provides this in a number of ways:

- By the provision of public worship services;
- By holding meetings for all, including the elderly and a diverse demographic of people; and
- By its support of mission works in other parts of the world.

Structure, Governance and Management

The Church is governed by its Constitution, which was last amended and issued to members in January 2022. The Elders and Deacons are elected by the Church Meeting, and are responsible for leadership of the church. The Elders and Deacons meet regularly to effect proper control of all arrangements for the running of the church.

GROVE FREE EVANGELICAL CHURCH

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2026 (Cont.)

Achievements and Performance

The Church's main work is carried out through its own Sunday services, mid-week Bible study and prayer meeting. Other meetings were convened for individual groups of women, men, young adults and the elderly, reflecting on spiritual, physical, financial and emotional wellbeing. The church also supports missionary work in various places.

Public Benefit

In carrying out its activities in the year under review, the trustees have had regard to the public benefit guidance issued by the Charity Commission, and are satisfied that the activities mentioned above have all been for the public benefit.

Financial Review

Funds are used to pay the rent for the buildings the Church uses for meetings, to support Missionary organisations, to provide literature and to fund various projects. As shown in the Statement of Financial Activities on page 4, there was a deficit of just over £5,000 (2024: surplus £400). Overall, the financial state of affairs of the Church is considered to be satisfactory.

On behalf of the Elders & Deacons

R. Middlebrook

Trustee

T. A Randall

Trustee

Date: 18th August 2026

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF GROVE FREE EVANGELICAL CHURCH

I report on the accounts of the Church for the year ended 31 March 2026, which are set out on pages 4 to 8.

Respective responsibilities of trustees and independent examiner
The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 44(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:
- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 which give 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.



David Cooke MA (Oxon) FCA FCIE
David Cooke and Co.
Chartered Accountants
5 Briar Close
Banbury, Oxon. OX16 9DS

Date: 1 September 2026

GROVE FREE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	**2026 Total £**	2025 Total £
Receipts					
Voluntary income		37,960	3,407	**41,367**	48,123
Investment income		3,172	81	**3,253**	4,012
Total incoming resources		41,132	3,488	**44,620**	52,135
Payments					
Cost of Generating Funds	2	83	-	**83**	282
Charitable Activities	3	47,876	1,721	**49,597**	51,436
Total Payments		47,959	1,721	**49,680**	51,718
Excess of Receipts over Payments		(6,827)	1,767	**(5,060)**	417
Transfers between Funds		(358)	358	**-**	-
Net Movement of Resources		(7,185)	2,125	**(5,060)**	417
Total Funds brought forward		94,381	2,864	**97,245**	96,828
Total Funds carried forward		87,196	4,989	**92,185**	97,245

The notes on pages 6 to 8 form part of these financial statements.

GROVE FREE EVANGELICAL CHURCH

BALANCE SHEET AS AT 31 MARCH 2026

	Note	Unrestricted Funds £	Restricted Funds £	**2026 Total £**	2025 Total £
Tangible Fixed Assets	6	5,639	-	**5,639**	8,459
Cash Funds					
TSB Account		7,347	2,924	**10,271**	10,685
CCLA Deposit Fund (Building Fund)		-	2,065	**2,065**	1,984
CCLA No.2. Account		81,242	-	**81,242**	78,069
		88,589	4,989	**93,578**	90,738
Liabilities					
Due within one year:					
PAYE & pension contributions due		6,557	-	**6,557**	1,477
Accruals		475	-	**475**	475
		7,032	-	7,032	1,952
Net Current Assets		81,557	4,989	86,546	88,786
Net Assets		**87,196**	**4,989**	**92,185**	**97,245**
Financed By:					
Accumulated Funds		**87,196**	**4,989**	**92,185**	**97,245**

Approved on : 18th August 2026 (date)

R. Middlebrook

Roger Middlebrook

Treasurer

T. A Randall

Terry Randall

Elder

The notes on pages 6 to 8 form part of these financial statements.

GROVE FREE EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Church's Financial Statements.

(a) Accounting Convention.

The Financial Statements are prepared under the Historical Cost Convention and in accordance with the Charities SORP (FRS102).

(b) Income.

Donations represent cash received during the year.
Investment income comprises interest received from money in deposit accounts.

(c) Expenditure

The cost of generating funds are costs incurred in promoting the Church and its work.
Charitable Activities Expenditure comprises all expenditure directly related to the Church's objects, including governance costs.

2. Costs of Generating Funds	Unrestricted Funds £	Restricted Funds £	**2026 Total £**	2025 Total £
Advertising & Publicity	83	-	**83**	282

3. Charitable Activities

Staff costs (note 6)	27,382	-	**27,382**	26,630
Visiting speakers' fees	-	-	**-**	996
Website/Zoom expenses	719	-	**719**	719
Other Ministry & Missions (note 4)	8,124	1,721	**9,845**	12,660
Accommodation	4,605	-	**4,605**	4,273
Insurance	587	-	**587**	563
Administration expenses	272	-	**272**	94
Equipment expenses	1,196	-	**1,196**	595
Subscriptions & Licences	949	-	**949**	1,027
Miscellaneous expenses	274	-	**274**	217
Book-keeping	304	-	**304**	277
Other professional services	168	-	**168**	80
Independent Examination	476	-	**476**	485
Depreciation	2,820	-	**2,820**	2,820
	47,876	1,721	**49,597**	51,436

GROVE FREE EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 (Cont.)

	Unrestricted Funds	Restricted Funds	**2026 Total**	2025 Total
	£	£	**£**	**£**
4. Other Ministry and Missions				
Missions expenses	2,400	1,346	**3,746**	6,513
Outreach & Discipleship	-	-	**-**	98
Cornerstone Christian Centre	3,600	375	**3,975**	3,600
Streetpastors	1,200	-	**1,200**	1,300
Other donations	531	-	**531**	280
Catering	393	-	**393**	869
	8,124	1,721	**9,845**	12,660
5. Employee & Trustee information				
Wages, salaries & social security costs	27,382	-	**27,382**	25,603
Pastor's expenses	-	-	**-**	232
Training costs	-	-	**-**	795
	27,382	-	**27,382**	26,630

The average number of persons employed during the year was 1 (2025: 1). No employee received remuneration in excess of £60,000 p.a. No trustee received any remuneration, apart from Mr Middlebrook for his work as the pastor of the church.

There were no related party transactions, apart from donations given in the usual course of the life of the church.

6. Fixed Assets	Equipment	Other	Total
Cost			
Brought forward	11,279	-	11,279
Additions	-	-	-
Carried forward	11,279	-	11,279
Depreciation			
Brought forward	2,820	-	2,820
Charge for year	2,820	-	2,820
Carried forward	5,640	-	5,640
Net Book Value			
31 March 2026	**5,639**	**-**	**5,639**
31 March 2025	8,459	-	8,459

GROVE FREE EVANGELICAL CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026 (Cont.)

7. Restricted Funds	Brought forward	Incoming Resources	Outgoing Resources	Transfer	Carried forward
Building Fund	1,984	81	-	-	2,065
Bernals Fund	280	1,173	-	-	1,453
Brixeys Fund	-	165	(253)	88	-
Cornerstone	-	105	(375)	270	-
Food Bank	250	910	(870)	-	290
Hookers Fund	350	871	(223)	-	998
Viva Fund	-	183	-	-	183
	2,864	3,488	(1,721)	358	4,989