Charity registration number: 513110

THE COTON GREEN EVANGELICAL FREE CHURCH TRUST FUND
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ClearWay Accounting Limited

The Coton Green Evangelical Free Church Trust Fund
Contents

	Page
Trustees' Report	1—7
Independent Examiner's Report	8
Statement of Financial Activities	9
Comparative Statement of Financial Activities	10
Statement of Financial Position	11
Notes to the Financial Statements	12—18
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	19—20

The Coton Green Evangelical Free Church Trust Fund
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

Advancing the Christian Religion by teaching and establishing the people of God in their faith through weekly ministry and pastoral visiting and by presenting the Lord Jesus Christ and His Gospel through preaching and other proper means to achieve the conversion of those who hear.

The Trustees review the aims and objectives and activities on a regular basis. The Church's Trust Deed was amended on 27 January 2008 to reflect changes in Church life and to update the document in line with current practice.

In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit and its supplementary public guidance on the advancement of religion for the public benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives agreed by the Wider Leadership Team and Elders.

The Church is a member of the Evangelical Alliance.

Significant Activities

Provision of Church and Worship Services

- Weekly services available to the public

Provision of Public Ceremonies

- Celebration of marriages, funerals, dedications and baptisms.

Contributing to the Spiritual Wellbeing of the Public

- Regular prayerful intercession for the towns and villages and our nation and other nations.

Contributing to the Spiritual and Moral Education of Children and Young People

- Providing facilities for a toddler group and the Pre-school.
- Providing facilities for various youth groups/clubs to meet.
- Providing opportunities for children, young adults/youth development team-building and the study of religious teachings, practices and instruction.

Contributing towards promoting Social Cohesion

- Promoting the study of religious teachings and practices and scriptures in homes
- Holding women's fellowship events and meetings
- Holding men's fellowship events and meetings
- Holding young adults' fellowship events and meetings
- Holding events at the Centre open to all users and the public such as fun days and special evening services

Pastoral and Missionary Work (UK and Overseas)

- Visiting the sick
- Hospital Visiting
- Financial and practical support through the Missions Fund

Contributing to Mental and Physical Health and Well-being

- Provided facilities for children, young people and adults to engage in various sports and exercise classes

Provision of a Building for Use, Hire or Letting

- The building is used as a major training venue for teachers, social services and health service staff
- The building is a major concert venue for school orchestras, choirs, musical and drama groups from all over the region
- The building is used by support groups for parents with young people and adults with learning difficulties
- The building is used by Coton Green Ladies (a local social group) on Monday evenings
- The building is used weekly by sensory groups for babies and young children
- The building is used weekly by groups for children and young adults to participate and learn the art of dance, drama and musical theatre
- Use of the building and car park by the local school for sporting events and parents' evenings
- Promotion of musical and theatrical liturgy from time to time

...CONTINUED

Significant Activities - continued

- The building is used by local interest and community groups, bodies and organisations

Providing Information to the Public

- Established communications group to evaluate and improve all internal and external communications
- Signage at the road entrance and the front of the building
- Development and maintenance of the church website and Church suite
- Displaying information on the notice boards in the building
- Regular updates on social media platforms e.g. the church Facebook page
- All sermons now recorded and available on church YouTube channel

Public Benefit

The principles under which the Charity operates in accordance with its aims and objectives are as follows:

a) There are no restrictions on who can benefit, where they come from, or their financial circumstances, or their ability to pay, where charges are levied.
b) Benefits to the public are not restricted to members of the church or to regular churchgoers.
c) The facilities provided are accessible and open to all.
d) The Charity wants to see all people regardless of race, creed or social standing, coming to a saving knowledge of Jesus Christ as their Lord and Saviour.

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.

Risk Management

The Trustees understand the risks to the Charity and these are reviewed as part of their monthly meetings through evolved Governance. Trustees strive to ensure that the Charity is not exposed to significant external risk but where risks have been identified they are reviewed and followed up accordingly. Internal risks are minimised by putting in place agreed policies and by implementation of procedures.

Health and Safety

The Trustees are aware that many of the Church's activities have Health and Safety implications. They are satisfied that the Health and Safety policies are robust and meet our present needs but maintain a constant review of circumstances. They give glory to God for answered prayer and His continued protection and graciousness. Standard operating procedures remain as follows:
• All events are fully supervised 100% of the time on an activity level rather than event level basis. Responsibility is with the event organiser.
• Supervisors for events are decided in advance and due regard is given to the ages of supervisors, ages of attendees, and risks involved.
• Separate risk assessments are produced for specific events that fall outside of normal activity patterns.
• Extraordinary event risk assessments are signed off by two Trustees.

Achievements and Performance

Main Achievements

The Church

Spiritual oversight of the church lies with Pastor Emeritus David Shearer and Consultant Pastor David Carr. Jonathan Shearer holds the position of Interim Facilitator and support to David Carr in addition to coordinating church meetings. The Wider Leadership Team meets regularly to discuss church matters. Community groups meet weekly to study the Word, pray together in small groups and offer pastoral support.

Our main worship service takes place on a Sunday morning at The Coton Centre. During the year, there is regular intercessory targeted prayer, both corporate and individual. The public can access information and contact us via our website, podcasts and social media platforms. During part of the Sunday morning worship service, the Church caters for children and young people giving them access to age-appropriate bible teaching, fun crafts and activities that they can share and enjoy with their peers. Our bi-weekly evening meeting provides space and time for individuals to share their faith through testimony and attendees enjoy worship and fellowship together.

Our Young Adults' group continues to meet regularly and grows in number.
We continue to be blessed by the many volunteers who assist in the Centre throughout the year and help us, as a church, to offer so many vital groups and services to our community.

...CONTINUED

Main Achievements - continued

The Coton Centre

The Centre continues to have regular use for church activities and external lettings. The Trustees monitor all Centre income and expenditure on an ongoing basis. The facilities are maintained to a high standard ensuring all Health and Safety measures are in place and repair issues are addressed in a timely manner.
Church activities using the Centre during the year have included:

- Term time pre-school
- Intercessory Prayer Group
- Ladies Fellowship events
- Men's Fellowship events
- Weekly term time Stay and Play Group for 0–3-year-old children
- Regular young adults' meetings and events
- Weekly Community Group

In addition to the church activities listed, our building continues to be used as a venue for teacher training, social services, and health service staff. It is also a major concert venue for school orchestras from all over the region, and for choirs, and musical and drama groups. We continue a regular booking for S.P.I.N. Tamworth (a Charity for Special People in Need), which can hold its weekly event in a user-friendly, suitable venue. Our car park is used by the adjacent local school for major public events and parents' evenings, and by the local Round Table. We have weekly babies and children's group bookings from Rock School, Bloom Baby, Glow Bambinos and Upbeat Dance. Our facilities are well regarded and are becoming wider known in the local area as we build more connections. We are grateful for the opportunity to serve our community in providing excellent facilities.

Coton Green Church Pre-School

Pre-school numbers remain consistently strong and the solid reputation of our organisation is enhanced by word-of-mouth recommendations in addition to the natural flow of children from the Stay and Play Group. We see Pre-school as an important part of the ministry of the church.

Plans and Performance

Performance against 2025 Plan

Our agreed plan for 2025 included the following objectives:

1. To continue to monitor closely the finances of the church and look at maintaining the financial reserves of the Church and Centre in accordance with our Financial Reserves Policy and Procedures.
2. To complete and implement the process of incorporation (CIO).
3. To continue to build relationships with our local authorities and councillors and investigate all funding options.
4. To continue to investigate opportunities to connect with groups and organisations who would like to take advantage of and use our updated facilities to allow increased revenue.
5. To continue to designate 5% of General Church donation income to the Missions Board Fund and keep the level and governance of that designation under review.
6. To review discretionary pay awards to Staff, subject to available finance.
7. To review opportunities and strategies for Centre cost savings such as the potential to generate electricity with the installation of solar panels.

Trustees note that items 1,3,4,5, and 6 were completed for the year and should remain a consideration for future years. Excellent progress has been made on item 2 and work continues on completing a draft CIO document by the latter part of 2026. Trustees are yet to action item 7 but have established strong connections with two potential contractors who could complete the installation of a solar panel system which will meet the Centre's electricity requirements.

Future Plans

The Lord has protected us over the years and our primary trust is still in Him, but we must still act responsibly with all the resources He gives us, and this is the basis on which we have agreed our plan for 2026. Underpinning all our plans is the desire to seek His will in all things and to work as one with the Pastors and Leadership Team in preparing His Church for His purpose.

The Trustees recognise that the Church and its members are not immune from the financial difficulties facing our nation and the world at the present time. The Trustees continue to estimate anticipated income and expenditure for the coming year. As a result of this the Trustees have approved the following course of action:

1. To continue to monitor closely the finances of the church and look at maintaining the financial reserves of the Church and Centre in accordance with our Financial Reserves Policy and Procedures.
2. To finalise and implement the process of incorporation (CIO).

...CONTINUED

Plans and Performance - continued

3. To maximise opportunities to build relationships with our local authorities and councillors and investigate all funding options particularly in light of local housing development targets and plans.
4. To continue to investigate opportunities to connect with groups and organisations who would like to take advantage of and use our updated facilities to allow increased revenue.
5. To continue to designate 5% of General Church donation income to the Missions Board Fund and keep the level and governance of that designation under review.
6. To review discretionary pay awards to Staff, subject to available finance.
7. To continually review opportunities and strategies for Centre cost savings. To continue investigating options for appropriate solar panel systems and obtain quotes for comparison purposes.

Financial Review

Financial Position

We note the decrease in incoming resources in 2025 from £446,459 to £404,588 in total due to a reduction in giving for the year, the majority of which equates to the additional giving in 2024 at the special gift day. We continue to maximise the benefit of the Gift Aid Small Cash Donation Scheme ensuring donations of £30 or less are collected and accounted for appropriately. Preschool income from Local Education Authority funding has again risen with the majority of children attending preschool funding their place in this manner. Lettings income has increased from £39,271 to £55,725 for the year and we anticipate further growth in this area with our upgraded facilities and website updates attracting new interest. We continue to monitor all costs and are looking to ensure the utility costs for the building are run as efficiently as possible. There was a significant reduction in the cost of repairs and maintenance mainly due to the fact that much of the needed work was completed in 2024. The trustees are satisfied with the total surplus for the year of £38,369 and the charity's total funds have risen from £1,686,181 to £1,724,550 at 31 December 2025.

The Trustees are ever grateful for all monies received and thank all those who have freely contributed to the funds of the church. Our reserves grow at a steady rate, we have been greatly blessed by this abundant provision and give God the glory for our strong financial position.

Trustees would ask those who are considering making a gift for a specific purpose to consider instead giving without restriction as to the use of these gifts. In this way funds can then be channelled to where they are needed most. In addition, we are grateful for all those who permit us to claim Gift Aid on their contributions.

We remain confident of the underlying financial health of the charity and its effective use of resources for the Kingdom of God.

Reserves Policy

The trustees aim to maintain free reserves sufficient to meet at least three months of expenditure associated with the charity's core Church activities. This is intended to provide financial resilience should donation income fluctuate and to ensure that the Church can continue its ministry and meet its commitments.

At 31 December 2025, the charity held free reserves of approximately £53,722, after excluding restricted funds, designated funds and funds represented by tangible fixed assets. Expenditure associated with core Church activities during 2025 was £75,669, giving a three-month reserve target of approximately £18,917. Free reserves were therefore above the target at the year end.

The financial performance and working-capital requirements of The Coton Centre and pre-school are monitored separately, taking account of their recurring income from local-authority funding, parent fees and lettings. The trustees also consider the charity's overall cash position, future plans and foreseeable commitments when reviewing the appropriate level of reserves.

The level and basis of the reserves target are reviewed annually to ensure that they remain appropriate to the charity's activities and financial risks.

Structure, Governance and Management

Governing Document

The Church is regulated by a Trust Deed dated 26 August 1982 (last amended on 27 January 2008) and registered with the Charity Commission under charity number 513110.

Trustee Selection Methods

The Trustees are appointed from within the membership of the Church by the existing Trustees and Spiritual Leaders, and endorsed by the Deacons, for a period of three years, which is renewable. The Trustees are aware of their responsibility to ensure that the mix of Trustees appropriately meets the needs of the Church, and continue to identify, with the Spiritual Leaders, potential Trustees from within the membership.

All Trustees are aware of their legal and financial responsibilities and receive regular briefings and access to training. New Trustees are given appropriate information on appointment. Trustees bring with them significant experience of a wide range of business skills.

All Trustees give their time voluntarily and receive no benefits from the Church. No trustee expenses were reimbursed during the year.

Trustees' Responsibilities

The Charities Act 2011 requires the Trustees of the Charity to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing the financial statements the Trustees should follow best practice and:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for prevention and detection of fraud and other irregularities.

Acknowledgement

The Trustees extend their warmest thanks to all staff and volunteers for their excellent work during the year. We thank all those who faithfully serve the Lord through the Church in all its ministry. The Church releases God's people into mission to our local community and to the nations of the world, through prayer and service. Above all we thank The Lord for His faithfulness to those whom He has called.

Reference and Administrative Details

Trustees

Mr John Thomlinson
Mr James Dixon
Mrs Sylvia Gilbert
Mrs Nicola Shearer
Mrs Lindsey Thompson

Charity Number

513110

Principal Address

The Coton Centre
Comberford Road
Tamworth
B79 9AA

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:

Sylvia Gilbert
Sylvia Gilbert (Oct 29, 2026 10:39:46 GMT)
Mrs Sylvia Gilbert

Trustee
29/10/2026

Nicola Shearer
Nicola Shearer (Oct 29, 2026 11:44:27 GMT)
Mrs Nicola Shearer

Trustee

The Coton Green Evangelical Free Church Trust Fund
Independent Examiner's Report to the Trustees of The Coton Green Evangelical Free Church Trust Fund
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The Coton Green Evangelical Free Church Trust Fund (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

Since the Trust'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 because I am a member of The Institute of Chartered Accountants in England and Wales, 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 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

The Coton Green Evangelical Free Church Trust Fund
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**	128,041	-	128,041	216,096
Charitable activities:					
The Coton Centre		273,341	-	273,341	228,720
Coton Green Evangelical Church		3,191	-	3,191	-
Other trading activities	**4**	15	-	15	-
Other	**5**	-	-	-	1,643
		404,588	-	404,588	446,459
EXPENDITURE ON:					
Charitable activities:	**7**				
The Coton Centre		(290,550)	-	(290,550)	(220,865)
Coton Green Evangelical Church		(75,669)	-	(75,669)	(167,020)
		(366,219)	-	(366,219)	(387,885)
NET INCOME		38,369	-	38,369	58,574
NET MOVEMENT IN FUNDS		38,369	-	38,369	58,574
RECONCILIATION OF FUNDS:					
Total funds brought forward		1,685,783	398	1,686,181	1,627,607
TOTAL FUNDS CARRIED FORWARD	**16**	1,724,152	398	1,724,550	1,686,181

The notes on pages 12 to 18 form part of these financial statements.

The Coton Green Evangelical Free Church Trust Fund
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**	209,096	7,000	216,096
Charitable activities:				
The Coton Centre		228,720	-	228,720
Other	**5**	1,643	-	1,643
		439,459	7,000	446,459
EXPENDITURE ON:				
Charitable activities:	**7**			
The Coton Centre		(220,865)	-	(220,865)
Coton Green Evangelical Church		(136,824)	(30,196)	(167,020)
		(357,689)	(30,196)	(387,885)
NET INCOME		81,770	(23,196)	58,574
NET MOVEMENT IN FUNDS		81,770	(23,196)	58,574
RECONCILIATION OF FUNDS:				
Total funds brought forward		1,604,013	23,594	1,627,607
TOTAL FUNDS CARRIED FORWARD	**16**	1,685,783	398	1,686,181

The notes on pages 12 to 18 form part of these financial statements.

The Coton Green Evangelical Free Church Trust Fund
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**12**	1,667,823	-	1,667,823	1,642,906
		1,667,823	-	1,667,823	1,642,906
CURRENT ASSETS					
Debtors	**13**	5,842	-	5,842	21,003
Cash at bank and in hand		60,933	398	61,331	37,319
		66,775	398	67,173	58,322
Creditors: Amounts Falling Due Within One Year	**14**	(10,446)	-	(10,446)	(15,047)
NET CURRENT ASSETS (LIABILITIES)		56,329	398	56,727	43,275
TOTAL ASSETS LESS CURRENT LIABILITIES		1,724,152	398	1,724,550	1,686,181
NET ASSETS		1,724,152	398	1,724,550	1,686,181
FUNDS OF THE CHARITY					
Restricted Funds				398	398
Unrestricted Funds				1,724,152	1,685,783
TOTAL FUNDS	**16**			1,724,550	1,686,181

On behalf of the board

Nicola Shearer
Nicola Shearer (Oct 29, 2026 11:44:27 GMT)

Mrs Nicola Shearer

Trustee
29/10/2026

The notes on pages 12 to 18 form part of these financial statements.

1. General Information

The Coton Green Evangelical Free Church Trust Fund is an unincorporated charity registered with the Charity Commission, registered charity number 513110. The principal address is The Coton Centre, Comberford Road, Tamworth, B79 9AA.

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.

2.2. Incoming Resources

Income is recognised in the Statement of Financial Activities when the charity has entitlement to the income, receipt is probable and the amount can be measured reliably.

Donations and gifts are recognised when received or when the charity becomes entitled to them. Gift Aid recoverable is recognised as income when the related donation is recognised.

Grants are recognised when the charity has satisfied any performance conditions and has entitlement to the income. Grant income received before those conditions are met is deferred.

Income from pre-school activities, room hire, catering and other charitable activities is recognised in the period in which the relevant service or activity is provided.

2.3. Resources Expended

Expenditure is recognised on an accruals basis when a present legal or constructive obligation exists as a result of a past event, settlement is probable and the amount can be measured reliably.

Expenditure is classified under the headings in the Statement of Financial Activities according to the nature of the activity to which it relates. Charitable expenditure includes the direct costs of church and ministry activities, pre-school provision and operating The Coton Centre.

Support costs comprise costs that assist the charity's activities but cannot be attributed directly to a particular activity, including administration, premises-related support and professional fees. Costs attributable to more than one activity are allocated on a basis consistent with the use of the relevant resources.

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	0%
Plant & Machinery	25%
Computer Equipment	33.33%

The freehold property is carried at historical cost. No depreciation is provided because the trustees consider its estimated residual value to be at least equal to its carrying amount, having regard to the trustees' assessment of its current value and its state of repair. The residual value and useful economic life of the property are reviewed annually, and the property is reviewed for impairment where there are indicators that its carrying amount may not be recoverable.

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
	£	£	£
Other	128,041	-	128,041

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Other	209,096	7,000	216,096

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Income from other trading activities	15	-

5. **Other Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Other Income	-	1,643

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

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	10,419	3,578

7. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
The Coton Centre	247,350	43,200	290,550
Coton Green Evangelical Church	45,056	30,613	75,669
	292,406	73,813	366,219

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
The Coton Centre	193,408	27,457	220,865
Coton Green Evangelical Church	21,446	145,574	167,020
	214,854	173,031	387,885

8. **Support Costs**

	The Coton Centre	Coton Green Evangelical Church	2025 Total
	£	£	£
Employee costs	4,444	-	4,444
Premises expenses	32,488	-	32,488
General administration	6,268	28,813	35,081
Governance costs	-	1,800	1,800
	43,200	30,613	73,813

	The Coton Centre	Coton Green Evangelical Church	2024 Total
	£	£	£
Premises expenses	27,032	-	27,032
General administration	425	145,574	145,999
	27,457	145,574	173,031

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	960	2,760

10. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	220,859	170,675
Social security costs	10,382	6,688
Other pension costs	4,219	3,415
	235,460	180,778

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: 13 (2024: 7)

12. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	1,636,568	89,220	7,343	1,733,131
Additions	-	35,336	-	35,336
As at 31 December 2025	1,636,568	124,556	7,343	1,768,467
Depreciation				
As at 1 January 2025	-	82,882	7,343	90,225
Provided during the period	-	10,419	-	10,419
As at 31 December 2025	-	93,301	7,343	100,644
Net Book Value				
As at 31 December 2025	1,636,568	31,255	-	1,667,823
As at 1 January 2025	1,636,568	6,338	-	1,642,906

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Trade debtors	5,842	21,003

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

	2025	2024
	£	£
Trade creditors	3,508	2,895
Other creditors	2,760	4,950
Taxation and social security	4,178	7,202
	10,446	15,047

15. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £4,219 (2024: £3,415).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	1,686,846	404,588	(363,223)	(6,261)	1,721,950
Designated:					
Missions Board Fund	(1,063)	-	(2,996)	6,261	2,202
Total unrestricted funds	1,685,783	404,588	(366,219)	-	1,724,152
Restricted funds					
Christmas Meal Fund	398	-	-	-	398
Total funds	1,686,181	404,588	(366,219)	-	1,724,550

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	1,604,585	434,300	(352,039)	1,686,846
Designated:				
Missions Board Fund	(572)	5,159	(5,650)	(1,063)
Total unrestricted funds	1,604,013	439,459	(357,689)	1,685,783
Restricted funds				
Christmas Meal Fund	398	-	-	398
Charities Aid Foundation	(265)	2,000	(1,735)	-
Grant Income	1,000	5,000	(6,000)	-
Building Fund	22,461	-	(22,461)	-
Total restricted funds	23,594	7,000	(30,196)	398
Total funds	1,627,607	446,459	(387,885)	1,686,181

General Unrestricted Fund
The General Unrestricted Fund represents funds available for use at the discretion of the trustees in furtherance of the charity's general objectives.

Missions Board Fund
The Missions Board Fund is a designated unrestricted fund set aside by the trustees to support missionary and related Christian charitable work in the United Kingdom and overseas. As this is an internal designation, the trustees may vary or remove the designation at their discretion.

Christmas Meal Fund
The Christmas Meal Fund comprises donations received for the provision of the Christmas meal and related costs. These funds may only be applied for that restricted purpose.

During the year 2025, the trustees designated £6,261.35 from the General Unrestricted Fund to the Missions Board Fund. This represented 5% of General Church donation income of £125,226.91. Total donation income was £128,041.11, from which £2,814.20 of income credited directly to the Missions Board Fund was excluded. The Missions Board Fund also incurred expenditure of £5,406 during the year and closed with a designated balance of £2,606.55.

17. **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 or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

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

The Coton Green Evangelical Free Church Trust Fund
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		
Offerings and gifts	42,313	101,611
Covenanted gifts and gift aid	84,728	105,814
Charities Aid Foundation	1,000	1,671
Income from donations and legacies type D	-	7,000
	128,041	216,096
Charitable Activities:		
The Coton Centre		
Pre-school: LEA government funding	209,903	171,036
Pre-school and playgroup income	6,030	18,413
Stay and Play Income	1,683	-
Lettings including catering	55,725	39,271
	273,341	228,720
Coton Green Evangelical Church		
Church events and activities income	3,191	-
	3,191	-
Other trading activities		
Income from other trading activities	15	-
	15	-
Other		
Other Income	-	1,643
	-	1,643
	404,588	446,459
EXPENDITURE ON:		
Charitable Activities:		
The Coton Centre		
Materials	(4,869)	(1,948)
Wages and salaries	(220,859)	(170,675)
Employers NI	(10,382)	(6,688)
Employers pensions - defined contribution schemes	(4,219)	(3,415)
Insurance	(5,311)	(5,592)
Printing, postage and stationery	(1,710)	(5,090)
Staff training	(4,444)	-
Light and heat	(21,959)	(15,452)
Cleaning	(10,529)	(11,580)
Advertising and marketing costs	(5,229)	-
Sundry expenses	(2)	-
Safeguarding	(1,037)	(425)
	(290,550)	(220,865)

...CONTINUED

Coton Green Evangelical Church		
Teaching and Ministry	(4,605)	(5,973)
Church Events	(7,519)	(1,122)
Staff and Volunteer Gifts / Benefits	(650)	(639)
Missions Board	(2,996)	(5,650)
Materials	(7,276)	-
Travel and subsistence expenses	(1,803)	-
Computer software, IT consumables and maintenance	(6,299)	(1,868)
Subscriptions	(3,489)	(2,616)
Depreciation of plant and machinery	(10,419)	(2,112)
Depreciation of computer equipment	-	(1,466)
Repairs, renewals and maintenance	(23,875)	(131,506)
Photocopying	(1,156)	(1,285)
Independent examiner's fees	(960)	(2,760)
Legal fees	(765)	(5,432)
Bank charges	(1,060)	(1,027)
Sundry expenses	(997)	(3,564)
Accountancy fees	(1,800)	-
	(75,669)	(167,020)
	(366,219)	(387,885)
NET INCOME	38,369	58,574

Coton Green Accounts 2025

Final Audit Report 2026-10-29

Created:	2026-10-29
By:	Christopher Pavett (chris@clearwayaccounting.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAtomcJhpnXHDSbGdMPXE_kV1xE5lCs1ko

"Coton Green Accounts 2025" History

Document created by Christopher Pavett (chris@clearwayaccounting.co.uk)
2026-10-29 - 9:59:40 AM GMT

Document emailed to Sylvia Gilbert (sylvgilbert@gmail.com) for signature
2026-10-29 - 9:59:44 AM GMT

Document emailed to Nicola Shearer (nicky.shearer@hotmail.com) for signature
2026-10-29 - 9:59:44 AM GMT

Document emailed to Christopher Pavett (chris@clearwayaccounting.co.uk) for signature
2026-10-29 - 9:59:44 AM GMT

Email viewed by Christopher Pavett (chris@clearwayaccounting.co.uk)
2026-10-29 - 10:01:30 AM GMT

Document e-signed by Christopher Pavett (chris@clearwayaccounting.co.uk)
Signature Date: 2026-10-29 - 10:02:05 AM GMT - Time Source: server - Signature Appearance Selected: IMAGE

Email viewed by Sylvia Gilbert (sylvgilbert@gmail.com)
2026-10-29 - 10:25:03 AM GMT

Document e-signed by Sylvia Gilbert (sylvgilbert@gmail.com)
Signature Date: 2026-10-29 - 10:39:46 AM GMT - Time Source: server - Signature Appearance Selected: TYPE

Email viewed by Nicola Shearer (nicky.shearer@hotmail.com)
2026-10-29 - 11:43:55 AM GMT

Document e-signed by Nicola Shearer (nicky.shearer@hotmail.com)
Signature Date: 2026-10-29 - 11:44:27 AM GMT - Time Source: server - Signature Appearance Selected: TYPE

Agreement completed.
2026-10-29 - 11:44:27 AM GMT