



**LA VILLIAZE EVANGELICAL CONGREGATIONAL CHURCH**

**REGISTERED CHARITY - CH60**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED**

**30 June 2025**

# La Villiaze Church



	<b>INCOME STATEMENT</b>	
	<b>30 June 2025</b>	<b>30 June 2024</b>
<b><u>INCOME</u></b>		
Earned Income	719.19	821.15
Privately Funded Giving	41,049.90	52,976.85
Donations	0.00	0.00
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<b>Total Income for the Year</b>	<b>41,769.09</b>	<b>53,798.00</b>
<b><u>EXPENSES</u></b>		
Charitable Activities:		
Direct Church Expenses (Pastor & Building)	31,664.23	30,294.24
Evangelism and Gospel Work	9,633.14	8,737.87
Gifts & Donations Made	322.00	100.00
Other General Expenses	1,409.69	1,978.46
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<b>Total Expenses for the Year</b>	<b>43,029.06</b>	<b>41,110.57</b>
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<b>Net Increase/ Decrease</b>	<b>(1,259.97)</b>	<b>12,687.43</b>

	<b>BALANCE SHEET</b>	
	<b>30 June 2025</b>	<b>30 June 2024</b>
Cash at Bank	2,363.92	3,623.89
Deposit Account (Under One Year)	80,000.00	80,000.00
<b>TOTAL ASSETS</b>	<hr/> <b>82,363.92</b> <hr/>	<hr/> <b>83,623.89</b> <hr/>
Available for Distribution:		
Brought Forward	83,623.89	70,936.46
Current Year	(1,259.97)	12,687.43
<b>TOTAL LIABILITIES</b>	<hr/> <b>82,363.92</b> <hr/>	<hr/> <b>83,623.89</b> <hr/>

The Accounts as at 30 June 2025 of La Villiaze Evangelical Congregational Church which meets at: Route De St Andre, St Andrew's GY6 8YH having been reviewed and found to be correct were approved at the church A.G.M. held on 21st July 2025.

*Nicola Richardson*  
Nicola Richardson  
Treasurer

*Robert Yerby*  
Robert Yerby  
Reviewer

*Elaine Yerby*  
Elaine Yerby  
Reviewer



## **Basis of Accounts**

These financial statements are prepared in accordance with United Kingdom Generally Accepted Accounting Principles, including FRS 102 the Financial Reporting Standard applicable to charities in the United Kingdom and Republic of Ireland, as set out in the Statement of Recommended Practice (SORP) agreed between all United Kingdom Charity Commissions and the Chartered Institute of Public Finance and Accounting.

The SORP provides that for charities with Gross income less than £250,000, accounts are prepared on a receipts and payments basis, and that is the basis on which these accounts are prepared

The financial statements give a true and fair view.

## **Review**

The "auditors" are members of the church and are not qualified auditors. However the members appoint such auditors each year and are satisfied with their ability and integrity in undertaking this work.

The auditors have no signing power on the church's bank account.

The Audit comprises a 100% check back of the cash book and bank statements and random checks of the invoices. 100% of invoices in excess of £500 were checked for appropriate authorisation.

Members have the right to request the accounts be independently audited.

This right was not exercised for the current year.

Income by way of offerings (which accounts for 98.3% of general income) is announced to the congregation every week. The tax refund on covenanted giving has not been received.

An update on the status of the finances is presented to every members' meeting and this is open to question and scrutiny. Members' meetings are held six times a year.

No suggestion of fraud was identified.

## **Structure, governance, and management**

The church is a charity constituted as a Charitable Association within the Bailiwick of Guernsey under the Charities etc. (Guernsey and Alderney) Ordinance, 2021, registration no. CH60.

The charity's assets are administered by a Management Team drawn from officers and members of the church.

The names of committee members as at the date of this report and who served during the year are as follows:

Robert Yerby (Chairman)  
 Roger Mahy (Secretary)  
 Nicola Richardson (Treasurer)  
 Peter Richardson

The Registered Office is the address of the Secretary of the Management Team as follows:

9 Frairies Court  
 Rue Frairies  
 St Andrew  
 Guernsey GY6 8XU