

Registered number
1019898

The Assembled Church of Christ Trust

Report and Financial Statements

31 December 2025

The Assembled Church of Christ Trust
Report and accounts
Contents

	Page
Charity Information	1
Trustees' Report	2
Independent Examiner's Report	7
Statement of Financial Activities	8
Statement of Financial Position	9
Statement of Changes in Charitable Funds	10
Statement of Cash Flows	11
Notes to the Financial Statements	12
Detailed Statement of Financial Activities	18
Detailed Income and Expenditure Account	19

The Assembled Church of Christ Trust

Charity Information

Trustees

Pearl Meletia Bolton (former presiding minister, deceased 5 February 2025)
Eulanda Elsaída Nelson (Presiding minister)
Helen Fletcher Allen
Marcia Yvonne Ferron

Secretary

Therese Prince

Independent examiners

Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

Bankers

Barclays Bank UK plc
1 Churchill Place
London
E14 5HP

Registered office

Bethel Hall, Dunbar Street
West Norwood, Lambeth
London
SE27 9JY

Registered number

1019898

Governing document

Declaration of Trust dated 9 March 1993

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

The trustees present their report and financial statements for The Assembled Church of Christ Trust for the year ended 31 December 2025.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Principal activities

The Charity's principal activity during the year continued to be a church that provides regular worship services, open to all.

Objectives and activities

The principal objectives and activities of the Charity are:

- the worship of God;
- the instruction and edification of Christians;
- the care and Christian instruction of young people and children;
- the evangelising to non-Christians;
- the relief of sickness and poverty; and
- the advancement of the Christian faith generally.

Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives we have set.

We exist to serve all people in our community without discrimination. We strive to promote social welfare through the provision of facilities aimed at improving the social, physical and spiritual wellbeing of those in our local community.

The Charity provides a safe working environment for visitors, members, workers and volunteers and any serious incidences are reported in accordance with our safeguarding policy. There were no serious incidents during the year ended 31 December 2025.

Fundraising

The Charity raises funds from the public in the form of voluntary donations ('tithes' and 'offerings') from attendees of its Christian church services.

The Charity does not use the services of a professional fundraiser or commercial participator in the process of raising funds. Also, the Charity (or any person acting on its behalf) is not subject to any voluntary scheme for regulating fundraising, or voluntary standard for fundraising in respect of activities on behalf of the Charity.

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

In the course of its fundraising activities, the Charity has taken care to not:

- (1) unreasonably intrude on anyone's privacy;
- (2) unreasonably and persistently approach anyone [for the purpose of soliciting, or procuring money or other property]; and/or
- (3) place undue pressure on anyone to give money [or other property].

The Charity (or any person acting on its behalf) has not received any complaints in regard to its fundraising activities.

Activities during the year

In addition to continuing with its core activities – providing regular public Christian church services, which are always open to all – the following activities were carried out during the year:

- evangelism (missions, projects etc.) to non-Christians;
- social care and Christian education for children and young people;
- Prison Ministry
 - Pastor Nelson and other volunteers regularly holding Christian church services and counselling sessions for young offenders at various penal institutions such as the Feltham Young Offenders Institute;
- care for the elderly; and
- other community services
 - baptisms, funerals, bereavement counselling, marriage blessings, and dedications for babies and young children.

Financial review

Principal sources of funding

The largest contribution to the Charity is donations in the form of tithes and offerings given by the [church] congregation, as well as gift donations and the associated tax claims.

Financial review

The Charity achieved a surplus of £42,301 for the financial year.

At 31 December 2025, the Charity held total funds of £539,849 – that is, £24,146 cash at the bank and in hand; £15,428 in debtors, prepayments and accrued income; £567,035 in the value of fixed assets; less creditors of £66,760. This, in all, is considered to be an appropriate level of funds to enable the Charity to pursue its objectives – that is, once administrative expenses (£10,162) have been deducted from this year's income from charitable activities (£56,059), there is still enough cash in hand and cash at bank left (£48,495) to cover the Charity's expenditure on charitable activities this year, £6,408.

Reserves policy

A sufficient cash reserve is held in order to provide the working capital needed to cover seasonal fluctuations in the Charity's income and expenditure and to fulfil its day-to-day obligations. When deciding on the level of these reserves (that is, those funds not tied up in fixed assets), the Trustees take into consideration the forecasted levels of income and expenditure, the reliability of each source of income, and the prospect of new sources of income.

It is the trustees' view that it is prudent to maintain the forecasted level of reserves to allow for financial flexibility and stability in light of the Charity's dependence on voluntary donations.

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

Investment policy

The trustees have adopted a strong, socially responsible investment policy for the reserves of the Charity. This policy, in tandem with the need to fulfil our statutory obligations, has the objective of investing in such a way that the principles of socially responsible investment are promoted. A further factor is the need to have ready access to our reserves (as long-term funding cannot be guaranteed) so, for the current period, we have placed surplus funds in bank current and deposit accounts.

Risk management

The trustees actively review, on a regular basis, the major risks that the Charity faces in maintaining reserves at the levels detailed above; in addition to an annual review of the controls over key financial systems carried out through an internal audit process - to ensure appropriate controls are in place as assurance against fraud and error.

Internal control risks are minimised by authorisation procedures for all financial transactions; and policies and procedures are in place to ensure compliance with health and safety regulations by, and for, volunteers and visitors.

Structure, governance and management

Governing document

The Assembled Church of Christ is a charitable organisation established in 1992 and registered as a charity on 15 April 1993. The Charity is governed by a Declaration of Trust.

Organisational structure

The management of the Charity is the responsibility of the Trustees who are elected or co-opted under the terms of the Trust Deed.

Volunteers

Our charity volunteers play a vital role in meeting our charity objectives and help to develop and support our growing programme of religious and community activities. Our volunteers' responsibilities include completing tasks assigned by the Trustees, upholding the Charity's values, and maintaining a high degree of professionalism when dealing with others.

Where possible, our volunteers help to serve the local community during worship services and through other pastoral work - working with the homeless, counselling, and in food programmes, youth services and education, including working with local agencies in the fight against knife and gun crimes. Many of our volunteers act as administrators and support workers from a range of other professional backgrounds such as finance, law, music, health and general office administration. They provide an invaluable service to the church activities during the year.

There were 12 volunteers throughout the year, excluding trustees, who aided in the running of the Charity.

Recruitment and appointment of trustees

There must be at least three trustees. Apart from the first trustees, new trustees must be appointed by resolution of a special meeting of the trustees duly called under the provision of the trust deed.

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

Existing trustees seek to ensure that the needs of the Charity are appropriately reflected through the diversity of the trust body. To enhance the potential pool of trustees, the Charity has, through selective advertising and networking with voluntary organisations active in the sector, sought to identify those who would be willing to become members of the Charity and use their own experience to assist the Charity.

There were no new or additional trustees recruited in the year to 31 December 2025.

Trustee induction and training

The trustees are already familiar with the practical work of the Charity as they are also active members of the Charity as well as involved in other charities, churches and/or organisations.

New trustees are encouraged to familiarise themselves with charity law, their responsibilities as trustees and with Charity's rules and practices. They are invited and encouraged to attend a series of short training sessions to familiarise themselves with the Charity and the context within which it operates. These cover:

- the obligations of the board of trustees;
- the operational framework for the Charity;
- safeguarding;
- the current financial position and revenue generation; and
- future plans and objectives.

Trustees

The following persons served as trustees during the year:

Pearl Meletia Bolton (former presiding minister, deceased 5 February 2025)
Eulanda Elsaída Nelson (Presiding minister)
Helen Fletcher Allen
Marcia Yvonne Ferron

Secretary
Therese Prince

Trustees' responsibilities

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ascertain to ensure that the accounts comply with the Charities Act 2011 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website as well as:

- a) to prepare financial statements which show a true and fair view;
- b) in preparing financial statements:
 - (i) to select suitable accounting policies and apply them on a consistent basis; and
 - (ii) to make judgements and estimates that are prudent and reasonable; as well as
- c) to keep proper accounting records; and

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

- d) to safeguard the assets of the Charity and take reasonable steps for the prevention of fraud and other irregularities.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 March 2026 and signed on their behalf.

Eulanda Elsaida Nelson (Presiding minister)
Trustee

The Assembled Church of Christ Trust
Registered charity number: 1019898
Trustees' Report
for the year ended 31 December 2025

- d) to safeguard the assets of the Charity and take reasonable steps for the prevention of fraud and other irregularities.

Disclosure of information to independent examiners

Each person who was a trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant audit information of which the Charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's independent examiner is aware of that information.

This report was approved by the board on 23 March 2026 and signed on their behalf.



Eulanda Elsaida Nelson (Presiding minister)
Trustee

The Assembled Church of Christ Trust
Independent Examiner's Report
to the members of The Assembled Church of Christ Trust

I report to the trustees on my examination of the accounts of the above charity ('the Charity') for the year ended 31 December 2025 which are set out in pages 8 to 19.

Responsibilities and basis of report

As the Charity's trustees, 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 Charity's accounts carried out under section 145 of the 2011 Act 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.

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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 gives 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.

Mark Jackson
(Senior Statutory Auditor)

for and on behalf of
Jacksons Chartered Accountants
First Floor, Albion House
Albion Street
Hull
HU1 3TE

23 March 2026

The Assembled Church of Christ Trust
Statement of Financial Activities
for the year ended 31 December 2025

	Notes	2025 £	2024 £
Income from charitable activities	2	56,059	33,264
Expenditure on charitable activities		(6,408)	(2,487)
Net operating income		49,651	30,777
Administrative expenses		(10,162)	(9,626)
Other operating income	3	-	9,000
Operating surplus	4	39,489	30,151
Loss on sale of fixed assets		-	(124)
Interest receivable		2,812	7,021
Movement in funds: Net income		42,301	37,048

Reconciliation of funds

Net movement in funds	42,301	37,048
Total funds brought forward	497,548	460,500
Total funds carried forward	539,849	497,548

The Assembled Church of Christ Trust
Registered charity number: 1019898
Statement of Financial Position
as at 31 December 2025

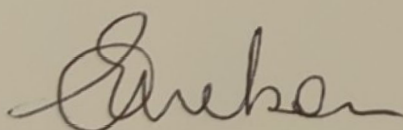
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	567,035	187
Current assets			
Debtors	7	15,428	3,963
Cash on deposit		21,548	491,452
Cash at bank		2,598	2,726
		<u>39,574</u>	<u>498,141</u>
Creditors: amounts falling due within one year	8	(66,760)	(780)
Net current (liabilities)/assets		<u>(27,186)</u>	<u>497,361</u>
Total assets less current liabilities		<u>539,849</u>	<u>497,548</u>
Net assets		<u>539,849</u>	<u>497,548</u>
Charity funds			
Unrestricted funds	9	539,849	497,548
Total charity funds		<u>539,849</u>	<u>497,548</u>

Eulanda Elsaída Nelson (Presiding minister)
Trustee

Approved by the board on 23 March 2026 and signed on their behalf.

The Assembled Church of Christ Trust
Registered charity number: 1019898
Statement of Financial Position
as at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	567,035	187
Current assets			
Debtors	7	15,428	3,963
Cash on deposit		21,548	491,452
Cash at bank		2,598	2,726
		<u>39,574</u>	<u>498,141</u>
Creditors: amounts falling due within one year	8	(66,760)	(780)
Net current (liabilities)/assets		<u>(27,186)</u>	<u>497,361</u>
Total assets less current liabilities		<u>539,849</u>	<u>497,548</u>
Net assets		<u>539,849</u>	<u>497,548</u>
Charity funds			
Unrestricted funds	9	539,849	497,548
Total charity funds		<u>539,849</u>	<u>497,548</u>



Eulanda Elsaída Nelson (Presiding minister)
Trustee

Approved by the board on 23 March 2026 and signed on their behalf.

The Assembled Church of Christ Trust
Statement of Changes in Charitable Funds
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	Income and Expenditure account £	Total £
At 1 January 2024	460,500	460,500
Surplus for the financial year	37,048	37,048
At 31 December 2024	<u>497,548</u>	<u>497,548</u>
At 1 January 2025	497,548	497,548
Surplus for the financial year	42,301	42,301
At 31 December 2025	<u>539,849</u>	<u>539,849</u>

The Assembled Church of Christ Trust
Statement of Cash Flows
for the year ended 31 December 2025

This schedule does not form part of the statutory accounts

	Notes	2025 £	2024 £
Operating activities			
Surplus for the financial year		42,301	37,048
Adjustments for:			
Loss on sale of fixed assets		-	124
Interest receivable		(2,812)	(7,021)
Depreciation		231	68
(Increase)/decrease in debtors		(11,465)	876
Increase in creditors		65,980	-
		<u>94,235</u>	<u>31,095</u>
Interest received		2,812	7,021
Cash generated by operating activities		<u>97,047</u>	<u>38,116</u>
Investing activities			
Payments to acquire tangible fixed assets		(567,079)	-
Cash used in investing activities		<u>(567,079)</u>	<u>-</u>
Net cash (used)/generated			
Cash generated by operating activities		97,047	38,116
Cash used in investing activities		(567,079)	-
Net cash (used)/generated		<u>(470,032)</u>	<u>38,116</u>
Cash and cash equivalents at 1 January		494,178	456,062
Cash and cash equivalents at 31 December		<u>24,146</u>	<u>494,178</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>24,146</u>	<u>494,178</u>

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

1 Summary of significant accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS 102.

Income

All income is recognised in the Statement of Financial Activities once the Charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Donated goods and services are recorded at their expected cost.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	at a rate of	10%	per year, over 10 years
Fixtures and fittings	at a rate of	10%	per year, over 10 years

Depreciation is not provided on freehold buildings because the residual value of the buildings at the end of their useful life is expected to be higher than its cost or valuation.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

The charity is exempt from taxation under sections 521 to 536 of the Income Tax Act 2007 (ITA 2007).

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

Fund accounting: restricted and unrestricted funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements below.

Going concern

The accounts have been prepared on the going concern basis, which assumes that the Charity will be in operational existence twelve months from the date of approval of these accounts. The trustees are satisfied that this basis is appropriate.

The facts that support the conclusion of going concern are:-

- the Charity's income from charitable activities has increased from the previous year - from £33,264 to £56,059 this year;
- on 31 December 2025, the Charity held £21,548 cash on deposit and £2,598 cash at bank – a total of £24,146; and
- the Charity generated a net income of £42,301 this year.

There are no material uncertainties.

Provisions

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Government grants

The accrual model (FRS 102 24.5C-G) was applied in producing these accounts; therefore grants were recognised as either relating to revenue (over the period in which the Charity recognises the related costs for which the grant was intended to compensate) or relating to assets (over the expected useful life of the asset).

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

2 Analysis of income from charitable activities	2025	2024
	£	£
Tithes and offerings	7,643	12,639
Gifts, donations and pledges	31,803	15,850
Gift aid	8,954	4,775
Other contributions	7,659	-
	<u>56,059</u>	<u>33,264</u>
By geographical market:		
UK	<u>56,059</u>	<u>33,264</u>
3 Analysis of other operating income	2025	2024
	£	£
Grants received		
Transport for London (TFL)	-	9,000
4 Operating surplus	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	<u>204</u>	<u>68</u>

5 Role played by general volunteers

Volunteers played a vital role in the running of the Charity and their contribution helped the Charity achieve its objectives.

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

6 Tangible fixed assets

	Land and buildings	Plant and machinery	Fixtures and fittings	Total
	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>	<i>At cost</i>
	£	£	£	£
Cost or valuation				
At 1 January 2025	-	267	-	267
Additions	565,039	-	2,040	567,079
At 31 December 2025	<u>565,039</u>	<u>267</u>	<u>2,040</u>	<u>567,346</u>
Depreciation				
At 1 January 2025	-	80	-	80
Charge for the year	-	27	204	231
At 31 December 2025	<u>-</u>	<u>107</u>	<u>204</u>	<u>311</u>
Carrying amount				
At 31 December 2025	<u>565,039</u>	<u>160</u>	<u>1,836</u>	<u>567,035</u>
At 31 December 2024	<u>-</u>	<u>187</u>	<u>-</u>	<u>187</u>

7 Debtors

	2025	2024
	£	£
Other debtors	7,477	-
Prepayments and accrued income	7,951	3,963
	<u>15,428</u>	<u>3,963</u>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	780	780
Other creditors	65,980	-
	<u>66,760</u>	<u>780</u>

9 Funds

	2025	2024
	£	£
At 1 January	497,548	460,500
Net income for the financial year	42,301	37,048
At 31 December	<u>539,849</u>	<u>497,548</u>

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

Reserves

		2025	2024
		£	£
<i>Restricted and unrestricted funds</i>			
At 1 January	<i>Unrestricted funds</i>	497,548	460,500
Net income for the financial year	<i>Unrestricted funds</i>	42,301	37,048
At 31 December	<i>Unrestricted funds</i>	539,849	497,548
	<i>Total funds carried forward</i>	<u>539,849</u>	<u>497,548</u>

Unrestricted funds are available for use at the discretion of the trustees, in order to further the charity's objectives.

10 Analysis of net assets between funds

	2025		2025	2024
	Unrestricted funds	Restricted funds	£	£
Fixed assets	567,035	-	567,035	187
Current assets	39,574	-	39,574	498,141
Current liabilities	(66,760)	-	(66,760)	(780)
	<u>539,849</u>	<u>-</u>	<u>539,849</u>	<u>497,548</u>

11 Related party transactions

The following payments were made by trustees, on behalf of the Charity, during the financial year:

		£	
Therese Prince	<i>Trustee</i>	7,780	<i>Loan towards purchase of new building</i>
Marcia Yvonne Ferron	<i>Trustee</i>	<u>56,200</u>	<i>Loan towards purchase of new building</i>
		63,980	

No trustees were paid any remuneration (compensation) or received any other benefits from employment with the Charity or a related entity nor did any trustee claim expenses or had their expenses met by the Charity.

12 Presentation currency

The financial statements are presented in Sterling, rounded to the nearest pound (£).

The Assembled Church of Christ Trust
Notes to the Financial Statements
for the year ended 31 December 2025

13 Legal form of entity and country of incorporation

The Assembled Church of Christ Trust is an unincorporated charity, registered with the Charity Commission for England and Wales.

14 Principal place of business

The address of the charity's principal place of business and registered office is:

Bethel Hall, Dunbar Street
West Norwood, Lambeth
London
SE27 9JY

The Assembled Church of Christ Trust
Detailed Statement of Financial Activities
also Income and Expenditure Account
for the year ended 31 December 2025

	Notes	2025 £	2024 £
Income from charitable activities	2		
Tithes and offerings		7,643	12,639
Gifts, donations and pledges		31,803	15,850
Gift aid		8,954	4,775
Other contributions		7,659	-
		<u>56,059</u>	<u>33,264</u>
Expenditure on charitable activities			
Church: Welfare and counselling		(1,557)	-
Gifts and donations		(3,450)	(1,450)
Catering and hospitality		(1,401)	(1,037)
		<u>(6,408)</u>	<u>(2,487)</u>
Net operating income		<u>49,651</u>	<u>30,777</u>
Administrative expenses			
Support costs		(9,382)	(8,846)
Governance costs		(780)	(780)
Other operating income		-	9,000
Operating surplus		<u>39,489</u>	<u>30,151</u>
Loss on sale of fixed assets		-	(124)
Interest receivable		2,812	7,021
Movement in funds: Surplus		<u>42,301</u>	<u>37,048</u>

The Assembled Church of Christ Trust
Detailed Income and Expenditure Account
for the year ended 31 December 2025

	2025	2024
	£	£
Income from charitable activities		
Tithes and offerings	7,643	12,639
Gifts, donations and pledges	31,803	15,850
Gift aid	8,954	4,775
Other contributions	7,659	-
	<u>56,059</u>	<u>33,264</u>
Expenditure on charitable activities		
Church: Welfare and counselling	1,557	-
Gifts and donations	3,450	1,450
Catering and hospitality	1,401	1,037
	<u>6,408</u>	<u>2,487</u>
Administrative expenses		
<u>Support costs</u>		
Volunteer costs:		
Travel and subsistence	-	25
Motor expenses	20	1,984
	<u>20</u>	<u>2,009</u>
Premises costs:		
Rent	1,890	4,680
Light and heat	923	-
	<u>2,813</u>	<u>4,680</u>
General administrative expenses:		
Telephone and internet	328	1,800
Stationery and printing	187	60
Bank charges	25	-
Insurance	407	-
Equipment expensed	720	-
Repairs and maintenance	4,651	229
Depreciation	231	68
	<u>6,549</u>	<u>2,157</u>
Support costs	<u>9,382</u>	<u>8,846</u>
<u>Governance costs</u>		
Legal and professional costs:		
Independent examination fees	780	780
<i>Administrative expenses</i>	<u>10,162</u>	<u>9,626</u>
Other operating income		
Grants received		
Transport for London (TFL)	-	9,000