

AID TO THE CHURCH IN NEED (UNITED KINGDOM)

**TRUSTEES' & DIRECTORS' ANNUAL REPORT
AND
ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2024**

COMPANY 4747666

REGISTERED CHARITY (ENGLAND AND WALES) 1097984

REGISTERED CHARITY (SCOTLAND) SCO40748

AID TO THE CHURCH IN NEED (UNITED KINGDOM)

INFORMATION

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**Aid to the Church in Need (United Kingdom)
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Highlights of Aid to the Church in Need (United Kingdom) 2024 Annual Report

- Thanks to the generosity of benefactors, ACN (UK) provided £7,958,349 (2023: £8,945,330) in aid through 283 project payments in 66 countries. Aid provided during 2024 included: £3,327,917 to projects in Africa where the pastoral need is great with increasing numbers of Christian communities experiencing violence and persecution; £1,733,428 for the Middle East where we provided vital aid to communities suffering in the Holy Land, Lebanon, Syria and Iraq; support totalling £1,441,641 for Christians struggling to live out their faith in Asia, with £763,683 in aid sent to India and Pakistan; and £444,893 of ongoing support for the Church in Ukraine.
- The charity's income in 2024 was £12,249,124, down 5.5% on 2023. Donations at £7,032,012 decreased by 5.1%. Legacies received of £2,730,151 were up 11.6%; new legacies receivable from 2024 of £2,092,261 were down by 23.6%. Total legacy income equated to 39.37% of total income.
- Cash received at £11,132,054 was similar to 2023 (1.2% up on £10,993,733).
- In 2024, 80.9% (2023 84.8%) of charity cash available was spent on the charitable purpose, excluding support services; 71.4% (2023 76.5%) of charity cash received was spent on the aid programme for suffering and persecuted Christians. Both drops can be explained by a very strong December with substantial cash arriving after the final date for aid payments.
- Expenditure on raising funds, excluding trading, for available cash was £1,258,027 or 10.8p on the pound (2023: £1,178,844/ 9.7p).
- By the end of 2024, free reserves of ACN (UK) totalled £608,269 (£5,092,499 with the addition of legacies receivable).
- Online activity increased, with more than half of all donations coming in through our website. ACN (UK) actively engaged with major donors largely through our #RedWednesday Matched Giving campaign. Regular giving income improved slightly on 2023 (+1.3%). The Community Outreach team increased its direct income, name acquisition and events delivered, among them parish appeals, school visits and devotional services. ACN Trading Ltd generated £279,000 in donations alongside sales, a 14.1% increase on 2023; gross profit and gross turnover were also up on last year.
- October 2024 saw the launch of our biennial report on the persecuted Church, Persecuted and Forgotten?, as well as an Open Letter to the Foreign Secretary demanding religious minorities be added as a protected group for UK Overseas Development Aid. Just under 12,000 signatures had been collected by the end of 2024.
- #RedWednesday 2024 (20 November) exceeded expectations, raising just under £550k through our Matched Giving campaign and with mentions at PMQs in the House of Commons on the day itself resulting in the appointment of a new Special Envoy for Freedom of Religion or Belief (FoRB).
- ACN (UK) reviewed and strengthened its policies, including governance, risk management and whistleblowing. The trustees, in conjunction with ACN International, continued to ensure the implementation of robust safeguarding procedures and all terms set out in signed agreements with Project Partners.

The trustees and directors of Aid to the Church in Need (United Kingdom) ('ACN (UK)') present this report for the year ended 31st December 2024 together with the consolidated charity accounts, which have been audited by Moore Kingston Smith LLP. The Trustees report also includes the Strategic report.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company and its subsidiary are a public benefit group for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Groups (Accounts and Reports) Regulations 2008 (SI 2008/410), the Charities Act 2011 and Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

The trustees have assessed whether the use of the going concern basis is appropriate and have

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considered possible events or conditions that might cast significant doubt on the ability of the charitable group to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections on the viability of the charity. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity group has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The principal accounting policies adopted in the preparation of the financial statements are set out in Note 1 Accounting Policies.

This Trustees' and Directors' Report fulfils legal and statutory requirements but also sets out the activities and future plans of the charity.

Structure, governance and management of Aid to the Church in Need (United Kingdom)

This Catholic charity (Registered Charity No.1097984) is a Company Limited by Guarantee registered in England and Wales (Company No.4747666). Aid to the Church in Need (United Kingdom) is also registered with the Office of the Scottish Charity Regulator (SC040748). In terms of Roman Catholic Canon Law, the British section is part of the international organisation Aid to the Church in Need, a Pontifical Foundation. The international General Secretariat in Königstein, Germany, carries some administrative and project costs, as appropriate.

The structure of ACN (UK) is centred upon the national office in Sutton, which supports the Scottish and Community Outreach office in Motherwell and a small office in Lancaster serving as a hub for internal support services.

Reference and administrative details of the charity, its trustees and advisers are carried on the index of the accounts, preceding this report. It is the National Director, Caroline Hull, who oversees the running of the UK operation and its staff, on behalf of the trustees.

Trustees are recruited to offer particular expertise to the charity, in the light of the needs of the organisation. The induction of new trustees includes an information overview, an induction day at the office and the issuing of Charity Commission guidance. As stated in a Board identity and outline document, all trustees are expected to attend the quarterly Board meetings, to be available to give advice or guidance to the National Director and to join ad hoc committees as necessary, as well as to attend charity events. It should be noted that payments are made in respect of the insurance of trustees against liabilities in relation to the charity's affairs, but that the trustees receive no remuneration, although they can be reimbursed for activities required to carry out their duties (travel expenses) reported under Note 6 in the financial statements. The National Director and senior management team present information reports, discuss developments and review strategy with the trustees at the quarterly Board meetings.

The number of employees and Staff Costs are detailed in the charity accounts under Note 6; staffing is reported on at the quarterly Board meetings and remuneration is reviewed annually at the autumn Board meeting when changes in the cost of living, performance and benchmarking are all taken into consideration. Remuneration for the senior management team is addressed at the same autumn Board meeting, within the same parameters; remuneration for senior staff is stated within Note 6.

The average employee FTE for 2024 was 41.0, a slight increase compared with 39.4 in 2023, due to internal increasing of hours by part-time staff, as the headcount remained stable with 4 starters and 4 leavers. In 2024 there were 116 volunteers, down on 164 in 2023, following a process to confirm truly active volunteers.

The trustees have reviewed their roles in the light of the Charity Governance Code; they have considered and adopted the Code as appropriate within the charity, which is part of a Pontifical Foundation. The trustees are all active, practising Catholics and have an appropriate diversity of skills to further the Mission of the Charity including finance, management, charity expertise, fundraising and pastoral backgrounds. ACN (UK) acknowledges and abides by the Equality Act of 2010. In appointing new trustees to the Board, the trustees ensure that they have the necessary level of competence and are fully committed to the Mission, Vision and Values of ACN (UK); it is also important that there be nothing in their personal situation which would prevent them from fully supporting the work of the Charity. In so doing the trustees also take into account the nature of our key stakeholders; the focus, in particular, must be our donors and the suffering and persecuted Christians whom we serve.

Moore Kingston Smith LLP were reappointed as auditors by the Board for the period under review at

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last year's Annual General Meeting.

Risk Management

The charity monitors risk issues on a continuing basis, with all trustees involved and informed. Risk assessment continues to be carried out and fully documented in a regularly updated Risk Management Register. Structures, systems and processes are reviewed to ensure that risk is properly identified, assessed, quantified and mitigated as far as is practical and economic. In-depth discussions and reviews are held at two Board meetings in the year and the National Director discusses issues on a regular basis with the designated staff member and senior staff.

The continued **risk of terrorist attacks** in the UK means that all ACN (UK) public events are previewed with a risk assessment and, when necessary, licensed security firms will be engaged and bag searches carried out in the halls and conference centres. We will ensure that the risk to those attending events – including guest speakers, ACN (UK) staff and helpers – is minimised. Security risks for project trips are taken fully into account and a thorough discussion and review of trips takes place before project trips are undertaken; this includes security advice on the ground from local partners and contacts, bespoke analyses from an external security consultant and FCDO advice. The ACN (UK) policy and the ACN International policy will be followed.

ACN (UK) is aware that its IT infrastructure may be regularly threatened by malicious actors. To mitigate this, ACN (UK) conducts **regular cyber security risk assessments, penetration tests, and vulnerability scans**. ACN (UK) maintains IT security by enforcing effective patch management, using properly configured firewalls and top-tier anti-malware software, and controlling access with the Principle of Least Privilege and Multi-Factor Authentication (MFA). In March 2024 the charity website suffered a minor cyber breach. This was resolved quickly with minimal loss of income; all affected benefactors were notified immediately, appropriate reports were filed and enhanced security measures were immediately implemented.

ACN (UK) is under the **Fundraising Regulator**, and the risks attached to breaching its Code of Fundraising Practice are considered; we have had a very small number of benefactors asking via the Fundraising Preference Service that we do not contact them again. There are detailed requirements for the conduct of telephone communications with supporters and dealing with complaints, as well as a separate set of rules concerning fundraising with people in vulnerable circumstances. We have implemented comprehensive procedures for all these matters.

The **General Data Protection Regulation (GDPR)** is followed and overseen by a Data Manager, who helps ACN (UK) review and strengthen policies concerning all benefactor data and other data held, provides training, introduces new guidance and helps supervise our mailings and contacts made. The Data Manager oversees all aspects of data protection and compliance; we have a privacy policy on the website and maintain other relevant policies in full compliance with the legislation. Policies for staff who deal with fundraising and/or personal data are in place.

Regarding **safeguarding**, ACN (UK) and ACN International (together "ACN") have appropriate policies in place. ACN deploys or employs a small number of staff or volunteers in several countries where we support a large number of projects, such as in Syria and Lebanon; in general, we work with and through the local Church. The Catholic Bishops' Conference of each country must comply with safeguarding procedures laid down by the Vatican, and each ACN project agreement includes a specific clause about safeguarding which must be signed by the responsible bishop, religious superior or equivalent senior Church official. **Reporting and whistle-blowing guidance** is in place, and mandatory staff training is provided on an annual basis.

All our obligations under both the Code of Fundraising Practice and the General Data Protection Regulation are in place and implemented.

ACN Trading Limited

The results from the wholly owned trading company, ACN Trading Ltd, are carried in these accounts and reported under note 8. In line with SORP, the total turnover and full expenses of the trading subsidiary are incorporated into the Income and Expenditure SOFA of the charity, shown under Other Trading Activities and Fundraising Trading: Costs of Goods Sold.

Alongside trading sales, ACN Trading acted as **an important driver of 649 new names** for our benefactor database and **a significant generator of donations of £297k** vs £255k in 2023, a 14.1 % increase.

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Throughout 2024, ACN Trading Ltd offered a varied and carefully selected range of products for sale through its brochures and inserts, the ACN online shop, social media and e-newsletters.

The trading subsidiary made a **gross profit of £173,469** vs £163,184, a 6.3 % increase on 2023. The gross turnover was £357,241 vs £325,021, a 9.9 % increase on 2023.

The Trading e-newsletter **subscribers increased by 68% to 8,777** (5,215 in 2023). This increase was largely driven by the addition of long-standing ACN customers following their first online purchase since the establishment of the mailing list.

Stock held at the end of the year was £51,609 (£83,881 in 2023). This was the second continuous year of stock holding reduction. This was achieved through on-going cautious buying alongside several sales and discounts offered throughout the year. It is expected stock held will begin to rise as new ranges replace this 'old' sold-off stock.

As in previous years, Christmas cards made up the majority of the best-selling products, with the Holy Land Rosary, Rosary booklet with blessed Rosary and Catholic diary completing the top ten. The top fifty sellers included 13 Christmas cards, 11 items made in our project countries (Ukraine, the Holy Land, and Syria), six books, six cards and 14 mixed-category gifts (10 Christmas & Advent related).

Objectives, Activities and Public Benefit

Objectives:

In line with the Memorandum and Articles of Association of the Charitable Company (Clause 3: Objects) the objects of ACN (UK) are to (i) advance the Christian religion by supporting and promoting the Church, especially in countries where Christians are suffering persecution or discrimination, and (ii) further the other charitable work of the Church in such ways that are charitable in law by providing practical assistance and pastoral care for persons in need, especially those who are living in, or are refugees from, such countries.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission General Guidance on Public Benefit and the requirements of the Office of the Scottish Charity Regulator.

Activities:

Throughout 2024, ACN (UK) continued to promote its work with the suffering and persecuted Church through events, parish appeals, our website, social media posts and a full suite of marketing and press materials, including our annual programme of mailings, reports and research publications, press releases and feature-length news articles, interviews, e-newsletters, school resources and presentations.

Benefactor support in 2023 was -7.3%, less than half of the drop seen in 2022 (-15%). In 2024 the decrease was even less (-5.1%). ACN (UK) continues to explore all avenues available to reverse this decline, and we are hopeful that this improving trend will develop further into 2025.

During 2024, though the majority of income was once again received through **offline donations**, the upward trend of benefactors choosing to donate online continued with an increase of 14% on the preceding year. The number of **online donations in 2024 exceeded the number of offline donations** (online/offline for 2023: 11,729/14,897; for 2024: 13,367/11,870).

2024 saw a **dramatic increase in digital marketing initiatives** across ACN (UK). We broadened our social media strategy to include advocacy awareness as well as fundraising. Our reimagined advertising campaigns increased engagement. We expanded the content of our e-newsletters, and introduced new digital streams of information including our 'ACN's Break the Silence' podcast. We continued to develop on-going digital projects such as deeper integration of user data for more seamless and personalised communications with our benefactors. We initiated planning and construction of our new website build project to provide online visitors with a more modern and streamlined ACN experience.

Our Community Fundraisers increased levels of contact with clergy and others as the year progressed. Direct income from the **Community Outreach team** rose by 8% alongside a 20% increase in audience size and an 11% increase in events and other activities.

The charity continued to produce material to raise awareness about the extremely difficult situation facing Christian communities including those in the Holy Land, Ukraine, Liberia, India, Nigeria and

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Pakistan. In addition to our standard mailings, a #RedWednesday pack was posted to all parish priests. Interviews, press releases, articles and in-depth reports carried out by our Press and Public Affairs team alongside increased online and direct mailing activity from our Marketing team reinforced content produced by ACN International. Together these initiatives served not only to inform the public about the current state of the suffering and persecuted Church but also increased levels of engagement with our audience throughout the UK.

Press, Public Affairs and Advocacy:

In January 2024 ACN (UK) organised a **Parliamentary event** on the August 2023 attack on Christians in Jaranwala, Pakistan. Meeting participants included the Archbishop of Canterbury and Pakistan's Archbishop Sebastian Shaw. ACN launched a report on the incident called 'Persecuted Yet Again'.

ACN (UK) gave evidence in Spring 2024 at a **UK parliamentary inquiry into slavery in Pakistan brick-kilns**, many of them staffed by Christians.

In October ACN (UK) launched the biennial '**Persecuted and Forgotten? A Report on Christians oppressed for their Faith**' in the House of Lords. Testimonies were given by Christians from Iraq, Nigeria and Pakistan. Later that month ACN (UK) launched an **Open Letter calling on the UK Government** to give more overseas development aid (ODA) to suffering religious minorities. Attracting just under 12,000 signatures by the end of the year, the Open Letter became the best-performing ACN (UK) petition to date, thanks to online promotion through ACN (UK)'s e-newsletter and social media advertising campaigns.

On #RedWednesday, ACN (UK)'s flagship event in November, the charity worked with Sir Edward Leigh MP who, at **Prime Minister's Questions in the Commons**, called for the appointment of a Special Envoy for Freedom of Religion or Belief (FoRB). The post was filled two weeks later. Later that same day, Pakistani Christian Ribqa Newash became the second recipient of the ACN 'Courage to be Christian' award for her advocacy work.

On 17th December 2024, ACN (UK) and Farm Street Church co-hosted an **Advent Service with HM The King** to mark the 10th anniversary of the Daesh (ISIS) invasion of Nineveh, Iraq. The event was attended by dignitaries, benefactors and friends of ACN, and HM The King was presented with an album documenting a selection of ACN-funded projects undertaken to support Christian communities returning to the Nineveh Plains.

Public Benefit – aid provided:

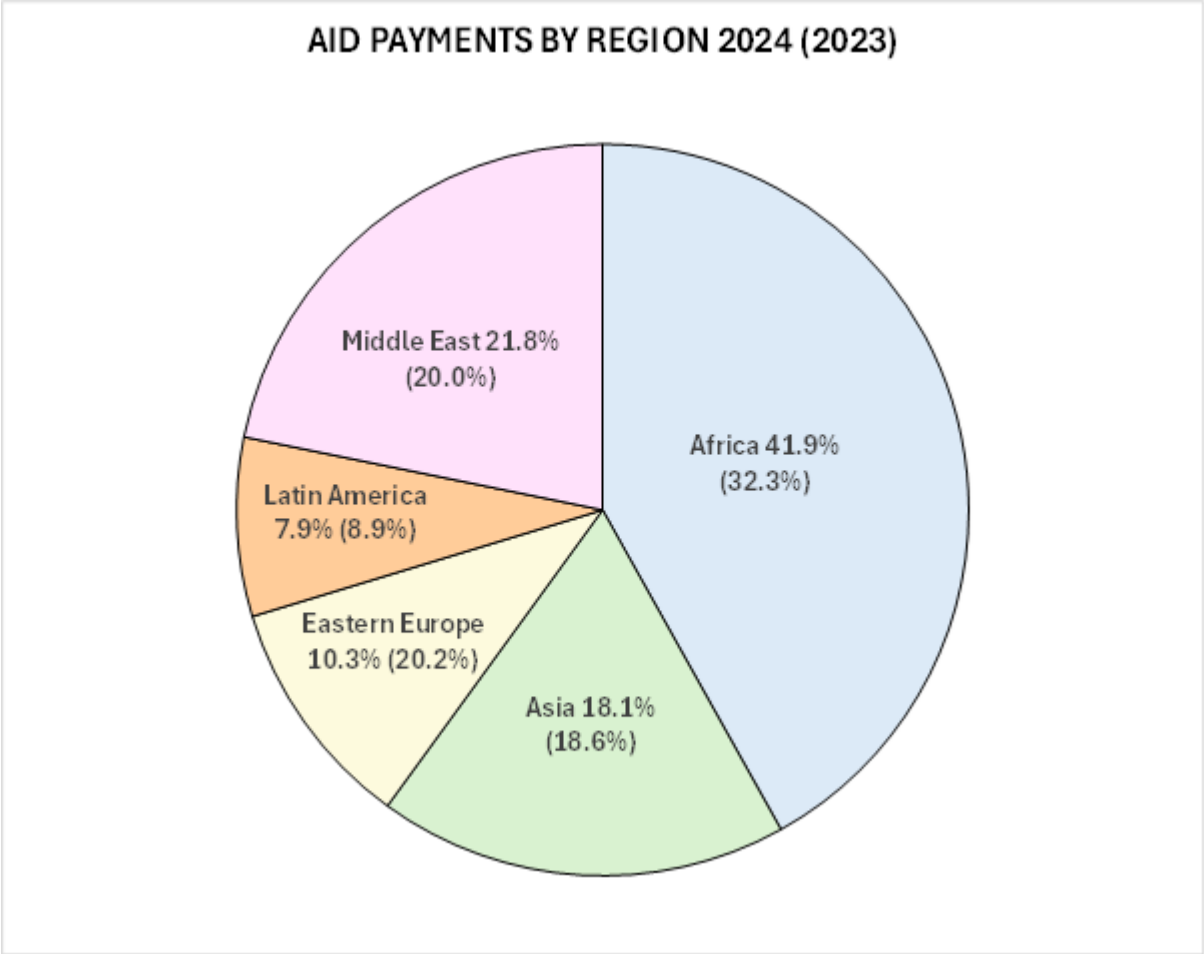
The charity's Grant Programme provided **aid of £7,958,349 through 283 project payments in 66 countries**; these grants are summarised in notes 12 and 13 of the Accounts. ACN (UK) helped those affected by the war in Ukraine by sending £444,893 in grants to support the Church there. Other priorities for aid included a range of countries in Africa which received a total of £3,327,917 in aid payments, including £559,048 to support the Church in Liberia with which we are building a special funding partnership. Despite challenges, ACN (UK) was still able to provide vital aid of £1,733,428 to communities in the Middle East, in the Holy Land, Lebanon, Iraq and Syria. Funding sent to Asia totalling £1,441,641 included help to poor and oppressed Christians in India and Pakistan.

The projects funded around the world included the support of **Religious Sisters** through construction of convents and provision of living costs, religious broadcasting through **Catholic media** outlets, provision of catechetical material and books, formation of **catechists**, training of **seminarians**, provision of **transport** for those involved in the Church's mission, subsidies for priests through grants and **Mass stipends**, **construction** of churches and parish buildings and **emergency assistance** for internally displaced persons (IDPs), refugees and those actively facing persecution. The projects we support are mainly pastoral, though ACN funds some educational and developmental projects in areas where the future presence of the Church may be at risk. Beneficiaries are selected in accordance with our charitable objects for the support and promotion of the Church, especially where it is suffering persecution or discrimination. Working with the Projects Department of ACN International General Secretariat, we apply selection criteria that include designating certain countries as priority areas and evaluating the suitability of projects for the pastoral development of the Church in line with the plans of the local bishops. All project proposals

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are supported by a local Bishop or Religious Superior, with project agreements, including safeguarding agreements, signed and agreed upon by ACN International's General Secretariat Heads of Projects and then approved by the UK National Director on behalf of the trustees of ACN (UK), with whom the UK National Director liaises and to whom she reports on all projects. Staff from ACN (UK) and from the General Secretariat's projects sections were in regular contact with project partners around the world. Reports were regularly received concerning the situation on the ground and the impact and effectiveness of aid provided. In the light of the complexity of aid provided in the Middle East, the international organisation employs one staff member and works with one volunteer consultant for project monitoring and evaluation in Iraq, and employs a project coordinator in Lebanon, a second staff member based in Beirut and three others (based in Damascus, Homs and Aleppo respectively) who help prepare applications and monitor aid within Syria.

Please see note 12 Restricted Funds and note 13 Aid Granted for more detail.
The following pie chart gives a pictorial representation of the geographical distribution of aid provided during 2024:

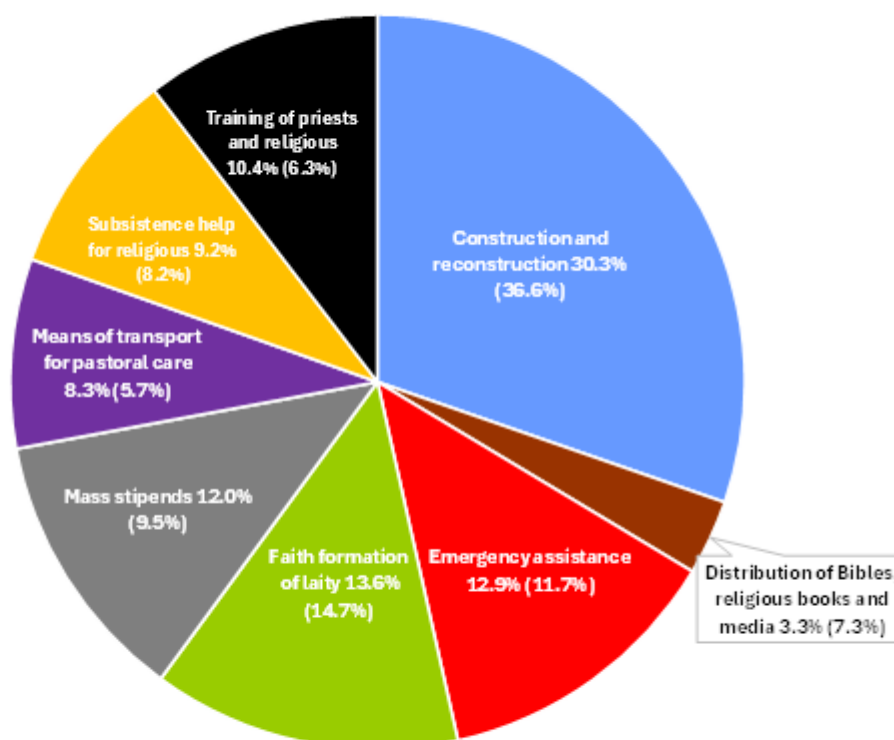


NB: The 10% drop in support to Eastern Europe is the result of fewer projects in Ukraine; this decrease is offset by a similar rise in the percentage of aid sent to projects in Africa.

The following pie chart provides a representation of the distribution of aid payments during 2024 by funding type:

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AID PAYMENTS BY FUNDING TYPE 2024 (2023)



Examples of projects supported in each Funding Type are given below:

CONSTRUCTION AND RECONSTRUCTION	
Cambodia	Construction of a convent for the Sisters of Charity in Pailin Parish
Ethiopia	Construction of the Holy Trinity Church in Holeta for the Benedictine Nuns (Oriental Rite)
Romania	Construction of the multifunctional pastoral centre "Iuliu Maniu" in Blaj
DISTRIBUTION OF BIBLES, RELIGIOUS BOOKS AND MEDIA	
Cuba	280.000 copies of Catechetical material for children in parishes, churches and mission houses in Cuba
Liberia	2900 copies of the YOUCAT for kids
Pakistan	Printing of Catechism Books, from class 1 to 10, Catholic Bishops Commission for Catechetics, CBCC
EMERGENCY ASSISTANCE	
Burkina Faso	Food support for internally displaced people in Dori
Palestine	Emergency relief aid for Christians in the West Bank and Esat Jerusalem: internship program, jobs creation, supporting businesses
Syria	Christmas project for 3000 children from the Syriac Catholic Archdiocese of Homs Hama and Nabk
FAITH FORMATION OF LAITY	

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Georgia	Summer camps for children, youth and families
Myanmar	Ongoing formation to the Faithful and the Internally Displaced Persons (IDP) in the light of the Word
Philippines	Teaching of the catechism of the Catholic Church today in Mindanao (Silsilah)
MASS STIPENDS	
South Sudan	2220 Missae Ordinariae for 37 diocesan priests, Diocese of Wau
Sri Lanka	2500 Missae Ordinariae, 20 Novena and 5 Gregorian Masses for 63 Priests working in the Diocese and the Bishop
Venezuela	2400 Ordinary Mass intentions and 30 Gregorian Masses for 79 diocesan and religious priests
MEANS OF TRANSPORT FOR PASTORAL CARE	
Mozambique	Car for Christ the King Propaedeutic Seminary in Matola
Tanzania	Vehicle for pastoral work in St Anthony of Padua Cathedral Parish
Ukraine	Car for the parish of the Immaculate Conception of the Virgin Mary in Novyi Zavod
SUBSISTENCE HELP FOR RELIGIOUS	
Dem. Congo	Existence aid for 46 Franciscan Scholastic Sisters of Christ the King in the DRC
Honduras	Existence aid for the 37 Sisters Messengers of the Immaculate Conception
Serbia	Subsistence aid for 21 Sisters of the Congregation of the Sisters of Notre Dame of Backa
TRAINING OF PRIESTS AND RELIGIOUS	
Angola	Formation of 55 seminarians of the diocese for the 2024-2025 academic year
Cameroon	Training of 43 major seminarians from the diocese of N'Gaoundéré
Papua-New Guinea	Support for 26 seminarians at different seminaries of Wabag diocese

Impact measurement

Projects for which grants have been approved by ACN (UK) are monitored closely; all projects have their outcomes analysed to see if they are in accordance with the project proposals and represent value for money. Project holders are asked to provide additional information as necessary, and if this is not deemed satisfactory, or is not forthcoming, ACN (UK) will not consider further project applications from that project holder, diocese or province, or continued funding for a project which is being funded in stages.

Monitoring in the Middle East presents a particular challenge, and we are fortunate that our project partners – bishops, priests and Sisters in particular – have assisted us by providing excellent accounts of their spending of ACN funds, overseen by staff at ACN International. The Charity receives reports on the impact of grants made in terms of those people reached and the effectiveness of aid provided. Through visits, reports and follow-up communications, ACN (UK) can assess the positive impact of our projects on the life of the Church and the suffering Christians who benefit from our support.

The three examples below illustrate the vital help given by ACN (UK) to various projects around the world during 2024.

Radio Paraclete, Diocese of Gbarnga, LIBERIA



This project is for the extension of the coverage of the radio station by erecting a new tower and also the training of media personnel. This is a cost-effective way of reaching people in this large diocese for the purpose of evangelisation. Solar panels are used to maintain a stable electricity supply. The photograph opposite shows one of the training sessions for young volunteers. ACN provided US\$15,000 for the project.

Construction of St Maurice Parish Church, Suruk, Darjeeling, INDIA



Construction of the church in this remote area in the foothills of the Himalayas was started in 2020 but difficulties with construction and supplies resulted in the original budget being exceeded. Support from ACN has enabled the project to be completed, with a final instalment of €28,000.

Printing of New Arabic Edition of Holy Week Liturgy, MIDDLE EAST

41

أحد الشعانين

توطئة

تقديم تاريخي -لاهوتي

نفتتح الأسبوع المقدس بأحد الشعانين، أو كما كان يُدعى في القرون الأولى «الأسبوع العظيم». ولُفظة «شعانين» آرامية، ولا تزال مستخدمة لدى شعبنا، وقد صارت اسمًا لهذا النهار. «أحد الشعانين» هو أحد الـ «هوشعنا»، وتعني «الرَّبَّ يُخلص»، بينما باقي اللغات تدعو هذا النهار أحد النخل أو السَّعَف.

ونجد جذور هذا اليوم في الإنجيل. بعد إقامة لعازر، يذهب يسوع إلى أفرام (الطيبة حاليًا) وعند اقتراب الفصح الأخير من حياته، ينزل إلى أريحا. ومنها يصعد إلى بيت عنيا، ويصل إليها يوم السبت الذي يسبق أحد الشعانين (أي سبت لعازر حسب الليتورجيا الأورشليمية القديمة)، وهناك أثناء العشاء، يجري دهن يسوع بالطيب (مر 14: 3-9).

ونجد أصول التطواف اللتوتي من بيت فاجي إلى داخل المدينة المقدسة في القرن الرابع عند الحاجة لإيجيريا، التي تصفه وصفًا مؤثرًا:

«يَقِفُ الأسقف للحال ومعه الشعب كُلُّهُ وَيَتَخَدَّرُونَ مِنْ قِيَمَةِ جَبَلِ الزَيْتُون، سَبْرًا عَلَى الأقدام. وعلى أنغام الترانيم والأنتيفونات، يسير الشعب كُلُّهُ أمام الأسقف، مُرَدِّدِينَ عَلَى الدوام: «سُبَّارَكَ الْآنِي بِاسْمِ الرَّبِّ». وجميع الأولاد الصغار، في البلد، حتى الذين لا يَقْوُونَ عَلَى السَّيْرِ لِيَصْغُرَ سَبْرُهُمْ، فَيَحْمِلُهُمُ والدوهم على أكتافهم، جميعهم يَحْمِلُونَ أغصانًا من النخيل أو من الزيتون، ويُواكِبُونَ الأسقف على نحو ما واكبت الجموع الرَّبَّ يَسُوعَ فِي ذَلِكَ النهار».

وقد أعادت البطريركية اللاتينية، عام 1933، في عهد البطريرك بارلسينا، هذا التطواف العريق من بيت فاجي إلى المدينة المقدسة، بعد أن انقطع منذ عهد الصليبيين.

كان الهدف من إنشاء رتبة تطواف الشعانين، في القرن الرابع، من بيت فاجي إلى كنيسة القيامة، هو التركيز على عودة المسيح الثانية وبجيته في المجد، وليس مجرد الاحتفال بانتصاره ملكًا.



This new edition in Arabic is beautifully produced and illustrated. 5,250 copies have been printed for use across the Latin Patriarchate of Jerusalem in Israel, Palestine, Jordan and Arabic-speaking communities in other countries, such as Cyprus. There is both text and music. This will enable Holy Week to be celebrated in a fitting way in those places most directly associated with Our Lord while he was on earth. ACN provided €40,000 for the project.

Achievements and performance

ACN (UK) saw **total audited income in 2024 of £12,249,124** (2023 £12,958,323). Donations of £7,032,012 decreased by 5.1%. Legacies received of £2,730,151 were up 11.6%; legacies receivable of £2,092,261 were down by 23.6%. Total legacy income equated to 39.37% of total income. (see notes 3 and 9).

The overall charity income shows a 5.5% decrease against the previous year, mainly due to decreased donations, a downward trend visible across the UK charity sector. **Cash received at £11,132,054** was similar to 2023 (1.2% up). Regular giving including Direct Debits and Standing Orders was 1.3% up on the previous year at £1,083,413 and tax recovered on Gift Aid donations was £855,107.

The downward trend in benefactor support in 2023 was -7.3%, less than half of the drop seen in 2022 (-15%). In 2024 the decrease was even smaller (-5.1%). ACN (UK) continues to explore all avenues available to reverse this decline, and we are hopeful that this improving trend will continue into 2025.

During 2024, though the majority of income was once again received through **offline donations**, the increase in benefactors choosing to donate online continued (+14% compared to 2023). The number of **online donations in 2024 exceeded the number of offline donations** (online/offline for 2023: 11,729/14,897; for 2024: 13,367/11,870).

Expenditure on raising funds, excluding trading, for available cash was £1,258,027 or 10.8p on the pound (2023: £1,178,844/ 9.7p). The increase in 2024 was primarily due to cost-of-living

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salary increases. Expenditure on charitable activities, including the grants programme, education, communication and support, was £9,002,966; total consolidated expenditure was £11,344,763 (2023 £12,057,241).

In the period under review, **80.9% (2023 84.8%) of total charity cash available was expended on the charitable purpose**, excluding support services. **71.4% (2023 76.5%) of charity cash received was spent on the aid programme** for suffering and persecuted Christians. Both drops can be explained by a very strong December with substantial cash arriving after the final date for aid payments.

Direct Marketing activities, including Gifts of Faith, realised **£2,143,350**, with further donations attributed to Major Donor and web-based income, the latter largely down to the expanded use of QR codes. Following research and in-person trips to project countries, special reports and press articles were produced featuring personal testimonies and insight from project partners and the people they are helping. Project countries covered in 2024 mailings included the Holy Land; Ukraine; Liberia (x2); India; Nigeria and Pakistan as well as our annual Gift of Faith and Christmas mailings. Six of the nine standard mailings included a trading brochure, with prayer and other engagement pieces throughout the year. A further #RedWednesday pack was mailed to all parish priests. Digital communications did well, with an increase in sign-ups to our e-newsletter and successful #RedWednesday Advocacy and Fundraising Facebook campaigns.

In 2024, **activity in parishes and schools increased 14%** on the previous year (up from 285 parish appeals, talks, school visits, retreats, conferences and events in 2023 to 324 in 2024). The charity continued to improve existing popular initiatives for schools such as Play for Peace, the membership programme, Maisy Milk, #RedWednesday Schools' Livestream, and One Million Children praying the Rosary. The Community Outreach team actively attended external conferences to network and build relationships for the future. All school and parish resources produced were designed to generate prayer, raise awareness, encourage fundraising and make ACN an attractive partner to schools, universities and churches throughout the UK.

International travel by UK staff in 2024 included visits to project partners in India, Ukraine, Liberia and Nigeria's Middle Belt. ACN International colleagues continued to provide firsthand reporting on specific projects and the general situation of Christian communities in ACN priority countries and beyond.

ACN's work in **Liberia** provided a year-long focus for the charity. The Church in this extremely poor and underdeveloped West African nation is expanding rapidly, and there is great need. Benefactors of ACN (UK) raised funds to finance all ACN projects in Liberia throughout 2024; the charity provided regular updates from Liberian Project Partners, prayer and educational resources for use in parishes and schools, and background information to inform our audience about the challenges faced by the Church, its clergy and Religious and the laity in Liberia's three Roman Catholic dioceses. During 2024, benefactors of ACN (UK) provided £509,221 to fund 23 pastoral projects in Liberia.

Throughout 2024, the charity continued its **focus on internal communication** to eradicate historical siloes and to improve overall productivity and results through closer collaboration between individuals, teams and departments. Weekly Updates from the National Director and members of the senior management team continued to gain traction and Microsoft Teams and the ACN (UK) Intranet are now firmly embedded. The introduction of Liberating Structures into our semi-annual team summits saw a dramatic increase in engagement, number of topics covered and creation of next steps and action plans at each of these two-day conferences.

#RedWednesday

Spanning the whole of November and encompassing awareness-raising, advocacy and fundraising, #RedWednesday is **ACN's long-standing national campaign**, geared towards bringing about positive political and material change for persecuted Christians.

Having introduced a fundraising element the previous year, 2024 successfully met the increased **'Matched Giving' target**, raising £250k in high value pledges, and just under £300k in donations and fundraised income towards child-focused projects in persecution priority countries. A whole-team approach resulted in fresh energy, which saw greater take-up by schools for our Schools Livestream, by parishes and groups, with video endorsements from Catholic leaders, including

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Cardinal Vincent Nichols. With an attendance of 900, our flagship London event at the Brompton Oratory was the best attended to date.

The whole campaign is underpinned by strong research, with our respected **'Persecuted and Forgotten?' Report** issued in October in the leadup to #RedWednesday. Our parliamentary events attracted good support and, once again, #RedWednesday and the plight of persecuted Christians was raised at Parliamentary PMQs on the day itself. There was a good response too, to our #RedWednesday Facebook fundraising campaign and the advocacy advertising led to just under 12k sign-ups to our Open Letter to the government, calling for change.

Office in Scotland

ACN (UK) has an office in Motherwell, Scotland (registered with the Office of the Scottish Charity Regulator, SCO40748). Existing benefactors, schools, and parishes in Scotland were kept engaged through regular interactions concerning the charity's ongoing work around the world. The Scottish Office is managed by the Operations Manager in Scotland and is overseen by the Head of Community Outreach. ACN (UK)'s team in Scotland consists of a Community Fundraiser, two administrative staff, a temporary Events Coordinator with a Schools Officer still to be appointed in 2025. The Head of Community Outreach reports to the National Director. The **Scottish ACN Advisory Group** offers advice and ideas and has eight members in 2024: ACN (UK)'s liaison bishop for the Scottish Bishops' Conference, a youth chaplain, a human rights lawyer, the Director of the Catholic Parliamentary Office, an RE advisor, a retired teacher, a student and a retired ACN Area Secretary. The total number of ACN volunteers in Scotland is 45.

Alongside their **annual Parliamentary Event**, the charity's team in Scotland hosted smaller events to steward and raise awareness among benefactors. ACN in Scotland is recognised within the community, operating in collaboration with the Scottish Catholic Education Department and the parliamentary Cross-Party Group for Religious Freedom Abroad.

In the period under review, direct income from benefactors in Scotland amounted to £992,191 including donations, gift aid and legacies received. (2023: £1,597,523). Donations in Scotland were down 3.3% on 2023; the decrease in income in 2024 is largely down to a significant drop in legacies (2024: £285,999; 2023: £862,750).

Environmental Impact

Our dedication to **environmental sustainability** is a responsible choice and integral to our mission. By operating sustainably, minimising our environmental footprint, and committing to responsible resource management, we ensure our practices align with our charitable mission.

The charity continues to increase its use of digital communication tools to reduce printing and overall paper usage. Staff are encouraged to hold virtual meetings, reducing travel emissions. We also remain committed to the efficient use of our heating and cooling systems, and turning off lights, computers, and other electrical equipment when not in use.

Reserves policy

The accounts highlight the **satisfactory financial position of the charity** as a going concern. At all times, the trustees are concerned to see the maximum available amount being paid out in aid. It is the policy of the trustees not to accumulate unnecessary assets whilst allowing for a contingency sum. After discussion and review, noting that the charity benefits from regular giving, substantial voluntary donations from a wide variety of sources, owns the office building in Sutton outright and most importantly can flexibly increase or reduce amounts paid out on projects, the trustees have adopted a reserves policy to hold a small reserve to provide for the unexpected. Therefore, the trustees agreed that **a sum of at least £200,000** of free reserves in cash. The Balance Sheet to the accounts and Note 14 Total Funds show that free reserves, excluding legacies receivable, at the end of the period were £608,269. However, with legacies receivable included, free reserves would be £5,092,499, sufficient to cover 16 months of UK expenditure. Aid payments totalling £35,710 for projects in Israel and Palestine, £17,700 for South Africa and Sudan, and £10,495 for China are to be paid out in the first half of 2025. A further £841 for projects in Russia and Belarus are being held due to UK sanctions. Please note that whilst £174,587 has been paid in projects to support the Christians of the Holy Land, no money from UK benefactors has been paid out for projects in Gaza, also to comply with UK law.

FRS 102 has been used when preparing these financial statements. The allocation to all cost

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centres has been agreed with the auditors, based on agreed accounting policies set by the charity. In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk

Plans for 2025

2024 was a very busy year for ACN (UK), offering challenges and triumphs in equal measure. Our team navigated successfully through a slower first half of the year than anticipated and quickly rectified a limited cyberbreach on our website to finish the year with an extremely strong final quarter. Tremendous support for our #RedWednesday Matched Giving and Open Letter advocacy campaigns was echoed by record-breaking attendance at our flagship end-of-year events.

Exceptional levels of benefactor support and the hard work and dedication of our team show no signs of slowing down in 2025. This year will see **continued investment for growth** alongside strong direct mailing and digital marketing programmes, expanded advocacy activity, plans to increase substantially our interaction with Catholic congregations through parish appeals, improved support for our growing membership programme for schools and continuous efforts to improve communication and collaboration across our team to maximise skill sharing and to ensure excellent results both for the raising of funds and awareness.

2025 will see the launch of a much-needed **new website**, carefully designed for ease of navigation to meet the expectations of our benefactors old and new. The prototype website will undergo rigorous usability testing before the final version is launched mid-year. The implementation of Fundraise Up to allow quick online donations with minimal clicks, a more accessible web shop, clear signposting, and market-tested design strategies will work together to showcase the work of ACN (UK) to all who visit our website.

Notable **gaps in our current team will be filled** to increase our productivity and outreach. For the first time we will employ a fundraiser to increase our income through larger gifts and grant-giving bodies; this new colleague will also help us to steward our existing major donors in a more proactive manner. Our **Community Outreach team will be restructured** to include Regional Managers who will give parish appeals and offer support to our existing full-time Community Fundraisers as well as recruiting and looking after a growing team of self-employed part-time appealers. This new model will allow us to use our full-time team to focus on those areas, notably Southeast England, with the largest number of Catholics and the greatest concentration of wealth, while at the same time ensuring that a much larger number of parish appeals (our primary source of name acquisition) is delivered each year. Finally, we are conducting a full-scale formal **recruitment for a new Head of Finance** following on from the departure of this postholder at the end of 2024.

We will maintain our **commitment to data legislation compliance and the implementation of safeguarding policies** through continued involvement of trustees, staff and advisers. Mandatory training modules for new staff and refresher modules for existing staff will ensure regulatory compliance in our workplace throughout 2025.

Our office in Sutton will receive its first refurbishment since our arrival in 2007. The reimagining of our workspace will allow us to accommodate our larger team, to introduce spaces for increased collaborative activity, and to create recording studios and a new chapel from which we can broadcast podcasts, interviews and devotions to meet the needs of our benefactors and friends. All costs will be carefully monitored to ensure value for money, and every effort will be made to minimise impact to the environment through the implementation of sustainable technology and the re-use of furniture and fittings where possible.

During the course of 2025, the team at ACN (UK) will embed the use of **Objectives and Key Results (OKRs)** into the fabric of our organisation. Developed at Intel in the 1970s, OKRs foster cross-team alignment and provide a dynamic framework for measuring success and progress in real time. All activities undertaken by our team will be measured against metrics around income generation, names acquisition and brand recognition. The OKR system allows for agile pivoting should campaigns or initiatives fail to work as well as expected.

While every effort will be made to improve the ratio of donations to **legacy income**, we cannot overlook the fact that around 40% of our annual income continues to derive from legacies. ACN (UK) is very grateful to our many loyal benefactors who have chosen to remember us in their wills, and we

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continue to pray regularly for the repose of their souls and to ensure that Masses are offered in their memory.

On behalf of the Trustees of ACN (UK), I wish to offer my sincere thanks to the thousands of benefactors, volunteers and staff whose prayers, dedication and hard work ensure that ACN continues to thrive here in the UK and to provide high levels of crucial support to suffering and persecuted Christians around the world.

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Statement of Trustees' Responsibilities

The trustees, (who are also the directors of Aid to the Church in Need (United Kingdom) for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

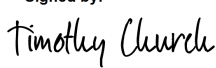
None of the trustees had any beneficial interest in any contract to which the Organisation was party during the year.

Statement of disclosure to auditors

- So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware; and
- the trustees have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving this Trustees' Report the Trustees are also approving the Strategic Report in accordance with Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 in their capacity as company directors.

Approved by the Trustees and Directors of Aid to the Church in Need (United Kingdom) and signed on their behalf by

Signed by:

 BACCF918ED46D...

Timothy Church
 National President and Chairman of the Board of Trustees
 30th April 2025

Aid to the Church in Need (United Kingdom) Independent Auditor's Report to the Trustees and Members

Opinion

We have audited the financial statements of Aid to the Church in Need (United Kingdom) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st December 2024 which comprise the Group Statement of Financial Activities, the Group Summary Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement] and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31st December 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

Aid to the Church in Need (United Kingdom) Independent Auditor's Report to the Trustees and Members

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 or the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page [x], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Aid to the Church in Need (United Kingdom) Independent Auditor's Report to the Trustees and Members

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

**Aid to the Church in Need (United Kingdom)
Independent Auditor's Report to the Trustees and Members**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters which we are required to state to them in an auditor's report addressed to them and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, and the charity's trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:


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16/6/2025

Jonathan Aikens (Senior Statutory Auditor)
for and on behalf of Moore Kingston Smith LLP, Statutory Auditor
9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Financial Activities
For the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and Expenditure					
Income					
Donations and Grants	2	4,511,478	2,520,534	7,032,012	7,409,410
Legacies received	3	2,646,718	83,433	2,730,151	2,446,194
Legacies receivable	3	2,070,261	22,000	2,092,261	2,736,848
Other trading activities	4	394,700	-	394,700	365,871
Total Income	12	9,623,157	2,625,967	12,249,124	12,958,323
Expenditure					
Expenditure on raising funds					
Raising funds		1,258,027	-	1,258,027	1,178,844
Fundraising trading: cost of goods sold		260,237	-	260,237	239,240
Charitable activities					
Grants programme	13	4,901,484	3,056,866	7,958,349	8,945,330
Education and communication		1,044,617	-	1,044,617	968,282
Support services		823,532	-	823,532	725,545
Total Expenditure	5	8,287,897	3,056,866	11,344,763	12,057,241
Net Income / (Expenditure)		1,335,260	(430,899)	904,361	901,082
Other recognised gains/(losses)					
Net (losses)/gains on investments		-	-	-	(817)
Net Movement in Funds		1,335,260	(430,899)	904,361	900,265
Fund balances bfwd at 1 January		4,871,258	511,589	5,382,847	4,482,583
Fund balances cfwd at 31 December	14	6,206,518	80,691	6,287,208	5,382,847

There were no recognised gains and losses other than those included in the statement of financial activities.

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Financial Position
As at 31 December 2024

	Notes	Group		Charity	
		2024 £	2023 £	2024 £	2023 £
Fixed Assets					
Tangible Fixed Assets	7	980,665	985,601	980,665	985,601
Intangible Fixed Assets	7a	68,000	-	68,000	-
Investments	8	-	-	100	100
		<u>1,048,665</u>	<u>985,601</u>	<u>1,048,765</u>	<u>985,701</u>
Current Assets					
Stock and work in progress		51,991	82,284	-	-
Debtors	9	4,742,864	4,019,347	4,867,969	4,207,463
Cash at bank and in hand		682,856	584,016	539,932	353,715
		<u>5,477,711</u>	<u>4,685,648</u>	<u>5,407,901</u>	<u>4,561,178</u>
Creditors: Amounts falling due within one year	10	239,167	288,401	176,294	165,212
Net Current Assets		<u>5,238,544</u>	<u>4,397,247</u>	<u>5,231,607</u>	<u>4,395,965</u>
Net Assets	14	<u>6,287,208</u>	<u>5,382,847</u>	<u>6,280,371</u>	<u>5,381,666</u>
Funds					
Unrestricted		6,141,163	4,804,204	6,134,326	4,803,023
Designated	14	81,300	83,000	81,300	83,000
Restricted	12	64,745	495,644	64,745	495,644
		<u>6,287,208</u>	<u>5,382,847</u>	<u>6,280,371</u>	<u>5,381,666</u>

Approved and authorised for issue by the Board of Trustees on 30th April 2025 and signed on its behalf by

Signed by:

 BACCF918ED46D...

Timothy Church, Chairman of the Board of Trustees

The notes on pages 23 to 33 form part of these accounts.

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Cash Flows
For the year ended 31 December 2024

	2024	2023
	£	£
Cash flow from operating activities		
Net cash provided by operating activities	185,454	(576,378)
Cash flows from investing activities		
Investment income and interest received	15,383	13,573
Proceeds from disposal of fixed asset investments	-	-
Payments to acquire tangible fixed assets	<u>(101,997)</u>	<u>27,616</u>
	98,840	(535,190)
Net increase/decrease in cash and cash equivalents	98,840	(535,190)
Opening cash balance at the beginning of the year	<u>584,016</u>	<u>1,119,206</u>
Closing cash balance at the end of the year	<u><u>682,856</u></u>	<u><u>584,016</u></u>

**Reconciliation of net income
to net cash flow from operating activities**

	2024	2023
	£	£
Net Movement in Funds	904,361	900,265
Adjustments for:		
Depreciation	38,934	51,269
Net (gains) /losses on investments	-	817
Investment income	(15,383)	(13,573)
Decrease / (Increase) in stock	30,293	11,724
(Increase)/decrease in debtors	(723,516)	(1,562,602)
Increase/ (decrease) in creditors	(49,234)	35,720
	<u>185,454</u>	<u>(576,378)</u>

Aid to the Church in Need (United Kingdom)

Notes to the Accounts

For the year ended 31 December 2024

1 Accounting Policies

Basis of preparation

These financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity and its subsidiary are a public benefit group for the purposes of FRS 102 and therefore have also prepared the financial statements in accordance with the 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 (The FRS 102 Charities SORP) and the Companies Act 2006.

Going concern

The trustees have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made their assessment for a period of at least one year from the date of the approval of these financial statements.

In particular, the trustees have considered the charitable company's forecasts and projections and have considered the potential impact of the coronavirus outbreak on the viability of the charitable group. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

Basis of consolidation

The group financial statements consolidate the financial statements of ACN Trading Limited.

No Statement of Financial Activity is prepared for the charity as permitted by section 408 of the Companies Act 2006.

Company status

The charity is registered with the Charity Commission in England and Wales number 1097984. The charity is registered with the Office of the Scottish Charity Regulator number SCO400748. The Charity is registered with Companies House in England and Wales number 4747666.

The registered office is Benhill House, 12-14 Benhill Avenue, Sutton, Surrey, SM1 4DA, England.

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Incoming resources

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Legacies are recognised following probate once evidence is received that the receipt is probable and the amount of the legacy receivable can be measured reliably.

Details of any legacies to which the charity is entitled, for which the amount receivable or timing of receipt is uncertain are disclosed as a contingent asset until the criteria for income recognition are met.

Fund accounting

Restricted funds are those which are to be used for the specified purposes as laid down by the donor. Expenditure which meets these criteria is allocated to the appropriate fund.

Unrestricted funds are donations and other income received or generated for the furtherance of the objects of the charity without specified purposes, and therefore are available as general funds.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

1 Accounting Policies (continued)

Government grant policy

Income from government or other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable the income will be received and the amount can be reliably measured.

Lessor accounting

Rental income from operating leases is recognised on a straight line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight line basis over the lease term.

Fixed Assets and Depreciation

All fixed assets are used in direct furtherance of the charity's objectives. Fixed assets are included in these financial statements at their original cost less depreciation and accumulated impairment losses provided to date.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the costs less estimated residual value of each asset, by equal annual instalments, over their expected useful lives which are considered to be:

Freehold property	-	1% straight line
Office fixtures and equipment	-	25% straight line
Computer equipment	-	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the profit and loss account.

Grant-making policies

The trustees allocate grants in accordance with the objects set out in the Memorandum and Articles of Association of the charitable company, which are summarised in the Trustees' Annual Report.

Resources expended

Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities. Resources expended are included in the Statement of Activities on an accruals basis. Any accrued holiday pay entitlement would be included in the Statement of Activities.

Critical accounting estimates and areas of judgement

In preparing accounts, it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the accounts. In the view of the trustees, no judgements were required that have a significant effect on the amounts recognised in the accounts, nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Foreign currency transactions

Transactions denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the time of the transaction. Assets and liabilities in foreign currencies are translated into sterling at the rate of exchange on the balance sheet date.

All exchange differences are dealt with in the Statement of Financial Activities.

Pension costs

The charity operates a defined contribution pension scheme. The premiums are charged to the Statement of Financial Activities as they arise. At year-end there were no unpaid pension contributions (2023: also £Nil).

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the lease term.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

2 Donations and Grants	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Direct Marketing	1,167,233	703,435	1,870,668
Web	489,317	582,147	1,071,464
Major Donors	190,466	41,270	231,736
Community Outreach	352,286	50,584	402,870
Other	208,539	139,384	347,923
Regular Giving	997,761	85,652	1,083,413
Gift Aid	855,107	-	855,107
Trust Income	41,239	214,288	255,526
Gifts of Faith	13,574	259,108	272,682
Red Wednesday and Events	12,184	433,579	445,763
In Memoriam Giving	183,773	11,087	194,859
	4,511,478	2,520,534	7,032,012

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Direct Marketing	1,165,629	1,078,856	2,244,485
Web	514,059	773,143	1,287,202
Major Donors	137,671	115,672	253,343
Community Outreach	268,875	188,932	457,807
Other	322,687	50,288	372,976
Regular Giving	1,045,601	23,744	1,069,345
Gift Aid	1,053,207	-	1,053,207
Trust Income	18,467	214,011	232,478
Gifts of Faith	194,821	32,129	226,949
Red Wednesday and Events	15,764	133,882	149,646
In Memoriam Giving	59,137	2,835	61,972
	4,795,918	2,613,492	7,409,410

3 Legacies Received and Receivable	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Legacies Received	2,646,718	83,433	2,730,151
Legacies Receivable See note 9	2,070,261	22,000	2,092,261
	4,716,979	105,433	4,822,412

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Legacies Received	2,098,684	347,510	2,446,194
Legacies Receivable See note 9	2,716,248	20,600	2,736,848
	4,814,932	368,110	5,183,042

4 Activities for Generating Funds	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Merchandising income	354,942	-	354,942	323,298
Bank Interest	15,383	-	15,383	13,573
Rent receivable	24,375	-	24,375	29,000
	394,700	-	394,700	365,871

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

5 Total Resources Expended

	Notes	Staff Costs £	Other £	Depreciation £	Total 2024 £
Grants programme	13	-	7,958,349	-	7,958,349
Education and Communication		664,507	380,110	-	1,044,617
Support services		280,917	503,682	38,934	823,532
Cost of raising funds		1,141,335	116,692	-	1,258,027
Fundraising trading		-	260,237	-	260,237
		<u>2,086,758</u>	<u>9,219,071</u>	<u>38,934</u>	<u>11,344,763</u>

	Notes	Staff Costs £	Other £	Depreciation £	Total 2023 £
Grants programme	13	-	8,945,330	-	8,945,330
Education and Communication		583,062	385,221	-	968,282
Support services		223,781	450,494	51,269	725,545
Cost of raising funds		1,034,015	144,829	-	1,178,844
Fundraising trading		-	239,240	-	239,240
		<u>1,840,858</u>	<u>10,165,114</u>	<u>51,269</u>	<u>12,057,241</u>

**Group
2024
£**

**Group
2023
£**

Expenditure of £45,640 shown as governance costs in previous year (2023 : £43,360) is included in Support services.

Governance costs comprise:-

Share of Salaries	10,805	8,534
Statutory Audit - Charity	24,500	22,450
Statutory Audit - ACN Trading Ltd	3,374	3,680
Legal and professional	5,747	4,544
Board meetings	<u>1,214</u>	<u>4,153</u>
	<u>45,640</u>	<u>43,360</u>

Support Services includes

	Group 2024 £	Group 2023 £
Staff Costs	280,917	223,781
Office Rent and Rates	46,988	61,101
Insurance	13,636	5,447
Cleaning	19,343	17,336
Office Repairs and Maintenance	20,603	14,409
IT support	105,968	116,938
Other Office costs	155,412	77,961
Phone	23,843	23,525
Bank Charges	76,732	75,496
Audit	27,874	22,450
Legal and Consultancy	5,747	8,696
Recruitment	7,536	27,133
Depreciation	<u>38,934</u>	<u>51,269</u>
	<u>823,532</u>	<u>725,545</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

6 Staff Costs

	Group and Charity	
	2024	2023
	£	£
Staff Costs consist of:		
Salaries	1,780,154	1,581,970
Social security costs	189,217	163,722
Pension Costs	88,254	78,248
Life Insurance	12,331	-
Electric Vehicle Scheme	213	-
Health Insurance	16,590	17,589
	<u>2,086,758</u>	<u>1,841,530</u>

The average number of employees during the year was 41 (2023 - 42)

The average number of employees during the year on an FTE basis was 39.3 (2023 - 39.4).

Employees whose emoluments were between £60,000 and £70,000 numbered 2 (2023 - 5)

Employees whose emoluments were between £70,000 and £80,000 numbered 3 (2023 - 0)

Employees whose emoluments were between £110,000 and £120,000 numbered 1 (2023 1)

No trustee received remuneration during the year. During the year, no expenses related to travel were paid to the trustees (2023 - £nil).

Donations from Trustees included in the accounts amount to £10,000

Remuneration for the senior staff team was £607,328 (2023: £544,854). The senior staff team comprises the National Director, and the Heads of Fundraising and Marketing, Community Outreach, Human Resources, Press and Public Affairs, Support Services and Finance.

7 Tangible Fixed Assets

Group and Charity	Freehold Property	Property Refurbishment	Office Fixtures and Equipment	Computer Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2024	1,152,750	2,000	46,310	47,642	1,248,702
Additions	-	1,700	7,691	24,606	33,997
Write-offs	-	-	-	-	-
At 31 December 2024	1,152,750	3,700	54,001	72,248	1,282,699
Depreciation					
At 1 January 2024	197,385	-	34,426	31,290	263,101
Charge for period	11,528	-	9,861	17,546	38,934
Write-offs	-	-	-	-	-
At 31 December 2024	208,913	-	44,286	48,836	302,035
Net Book Value					
At 31 December 2024	<u>943,838</u>	<u>3,700</u>	<u>9,714</u>	<u>23,413</u>	<u>980,665</u>
At 31 December 2023	<u>955,365</u>	<u>2,000</u>	<u>11,884</u>	<u>16,352</u>	<u>985,601</u>

None of the tangible fixed assets held at 31st December 2024 forms part of restricted funds.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

7a Intangible Fixed Assets

Group and Charity	New Website Property
	£
Cost	
At 1 January 2024	-
Additions	68,000
Write-offs	-
At 31 December 2024	68,000
Depreciation	
At 1 January 2024	-
Charge for period	-
Write-offs	-
At 31 December 2024	-
Net Book Value	
At 31 December 2024	<u>68,000</u>
At 31 December 2023	<u>-</u>

Depreciation of the New Website will start after its construction in 2025

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

8 Investments

Group	2024	2023
	£	£
Disposals		
Market value as at 1 January	-	36,698
Disposal	-	(36,166)
Net Investment gain/(loss)	-	<u>(532)</u>
Market Value at 31 December 2024	<u>-</u>	<u>-</u>

The investment held by the charity also includes an additional £100 investment in the subsidiary company at cost.

Investment in Trading Subsidiary

The charity holds 100% of the issued ordinary share capital of ACN Trading Limited, registered Company No. 3298216.

ACN Trading Limited offers Cards, Books, Music, Gifts and bespoke products related to the work of the charity. Purchases from ACN Trading Ltd enable benefactors to support ACN projects worldwide, while also nurturing their own faith.

Relevant financial information regarding ACN Trading Limited is as follows.

	2024	2023
	£	£
Turnover	354,942	323,298
Cost of Sales	<u>(237,097)</u>	<u>(216,746)</u>
Gross Profit	117,845	106,552
Other operating income	2,328	1,724
Administrative expenses	<u>(23,140)</u>	<u>(22,494)</u>
Net profit before taxation	97,034	85,782
Corporation Tax	-	-
Net (loss)/ profit after taxation	97,034	85,782
Transferred to Aid to the Church in Need (UK)		
Service Charge	(82,340)	(79,942)
Loan Interest	(6,885)	(5,552)
Gift Aid donation	<u>(2,500)</u>	<u>-</u>
Retained in subsidiary	<u>5,308</u>	<u>288</u>
Aggregate capital and reserves	<u>6,983</u>	<u>1,674</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

9 Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade Debtors	7,759	53,641	-	35,833
Income Tax recoverable	227,344	44,266	227,344	44,266
Prepayments	23,516	24,748	21,328	22,678
Accrued Income	-	60,000	-	60,000
Accrued Legacy	4,484,230	3,836,692	4,484,230	3,836,692
Sutton Carers	-	-	-	-
Other Debtors	15	-	-	-
Loan to subsidiary undertaking	-	-	135,068	207,994
	<u>4,742,864</u>	<u>4,019,347</u>	<u>4,867,969</u>	<u>4,207,463</u>

Loan to trading subsidiary:

Interest is charged on the loan to the subsidiary at 2.5% over bank rate.

The loan is secured on the assets of the trading company.

The table below shows the relationship between Accrued Legacy (debtor) and Legacy Receivable (income)

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Accrued Legacy b/w/d	3,836,692	2,273,007	3,836,692	2,273,007
less: Cash received	(1,444,724)	(1,173,163)	(1,444,724)	(1,173,163)
Add: Legacy Receivable	2,092,261	2,736,848	2,092,261.48	2,736,848
	<u>4,484,230</u>	<u>3,836,692</u>	<u>4,484,230</u>	<u>3,836,692</u>

Included within Group debtors are financial assets measured at amortised cost of £4,492,004 (2023: £3,950,333)

Included within Charity debtors are financial assets measured at amortised cost of £4,484,230 (2023: £4,140,519)

10 Creditors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	57,307	69,673	26,823	27,826
Other taxes and social security costs	115,381	71,874	94,516	56,321
Other Creditors	-	55,369	-	-
Accruals	24,000	39,357	24,000	28,936
Other accruals	14,979	-	3,456	-
Project Funds in advance	-	24,629	-	24,629
Loan from benefactor	27,500	27,500	27,500	27,500
	<u>239,167</u>	<u>288,401</u>	<u>176,294</u>	<u>165,212</u>

Included within Group creditors are financial liabilities measured at amortised cost of £123,786 (2023: £216,527)

Included within Charity creditors are financial liabilities measured at amortised cost of £81,778 (2023: £108,891)

Loan from benefactor:

The loan from the benefactor was interest free and repayable at one month's notice.

11 OPERATING LEASE COMMITMENTS - GROUP AND CHARTY

The Charity had the following commitments under non-cancellable operating leases:

Lessee		Land & buildings	
		2024	2023
		£	£
Within 1 year		3,462	3,847
Within 2 - 5 years		-	-
Over 5 years		3,462	3,847
		<u>-</u>	<u>-</u>
		<u>3,462</u>	<u>3,847</u>
Lessor		Land & buildings	
		2024	2023
		£	£
Within 1 year		9,667	29,000
Within 2 - 5 years		-	9,667
Over 5 years		-	-
		<u>9,667</u>	<u>38,667</u>

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

12 Restricted Funds: Group and Charity	Opening Balance	Incoming Funds	Resources Outgoing	Closing Balance
<i>Purpose of Donation - 2024</i>	£	£	£	£
Africa	-	364,576	346,876	17,700
Asia	-	115,537	105,042	10,495
Europe	801	206,133	206,093	841
Latin America	-	19,902	19,902	-
Middle East	315,357	612,615	892,263	35,710
Mass Offerings	176,734	676,701	853,435	-
Construction	-	9,317	9,317	-
Education, Media and Child Bibles	2,751	26,690	29,442	-
Formation	-	23,792	23,792	-
Refugees	-	117,472	117,472	-
Seminarians	-	17,014	17,014	-
Youth	-	400,873	400,873	-
Sisters	-	31,281	31,281	-
Transport	-	4,065	4,065	-
	<u>495,644</u>	<u>2,625,967</u>	<u>3,056,866</u>	<u>64,745</u>
	Opening Balance	Incoming Funds	Resources Outgoing	Closing Balance
<i>Purpose of Donation - 2023</i>	£	£	£	£
Africa	-	330,495	330,495	-
Asia	-	127,715	127,715	-
Europe	584,476	297,738	881,413	801
Latin America	-	47,644	47,644	-
Middle East	-	1,115,029	799,671	315,357
Mass Offerings	29,995	997,779	851,040	176,734
Construction	-	5,760	5,760	-
Education, Media and Child Bibles	-	11,101	8,350	2,751
Formation	-	4,784	4,784	-
Refugees	-	15,946	15,946	-
Seminarians	-	7,621	7,621	-
Sisters	-	6,241	6,241	-
Transport	-	13,750	13,750	-
	<u>614,471</u>	<u>2,981,602</u>	<u>3,100,430</u>	<u>495,644</u>
13 Aid Granted: Group and Charity				
Grants made during the period were distributed as follows:	2024	2023		
<i>By Region</i>	£	£		
Africa	3,327,917	2,885,072		
Asia	1,444,141	1,666,297		
Eastern Europe	828,883	1,805,460		
Latin America	623,980	796,935		
Middle East	1,733,428	1,791,566		
Total Aid Payments	<u>7,958,349</u>	<u>8,945,330</u>		
	2024	2023		
<i>By Funding Type</i>	£	£		
Mass Stipends	957,150	851,040		
Catechetical and Formation	778,627	1,313,220		
Construction	2,408,573	3,269,203		
Education, Media and Child Bibles	562,347	650,325		
Humanitarian Assistance	1,022,759	1,047,933		
Seminarians	827,208	562,923		
Sisters	728,591	733,333		
Transport	673,095	517,354		
Total Aid Payments	<u>7,958,349</u>	<u>8,945,330</u>		

Aid payments include a voluntary contribution of 3% towards costs of the projects department in the ACN International Office

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

14 Total Funds

	Unrestricted Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2024 £	2024 £	2024 £	2024 £
Tangible Fixed Assets		980,665		980,665
Intangible Fixed Assets		68,000		68,000
Cash	618,111		64,745	682,856
Legacies receivable	4,484,230			4,484,230
Other net current assets	<u>139,458</u>			139,458
Designated Fund		81,300		
Free reserves		5,092,499		
		<u>6,222,463</u>	<u>64,745</u>	<u>6,287,208</u>
Free reserves excluding legacies receivable		<u>608,269</u>		
	2023 £	2023 £	2023 £	2023 £
Tangible Fixed Assets		985,601		985,601
Intangible Fixed Assets				-
Investments	-			-
Cash	33,004		495,644	528,647
Legacies receivable	3,836,692			3,836,692
Other net current assets	<u>31,907</u>			31,907
Designated Fund		83,000		
Free reserves		3,818,603		
		<u>4,887,204</u>	<u>495,644</u>	<u>5,382,847</u>
Free reserves excluding legacies receivable		<u>- 18,089</u>		

There are free reserves in ACN Trading Ltd of £6,883 (2023: £1,574)

A Designated Fund has been established for the refurbishment of the offices in Sutton.

It is planned to refurbish the interior, including purchase of new carpets, painting of the walls, upgrading of the toilet facilities and acquisition of new furniture. This work is expected to be carried out in 2025.

15 Connected Charities

Aid to the Church in Need (United Kingdom) is

a National Section of the Pontifical Foundation called 'Aiuto all Chiesa che soffre' which is registered in Vatican City under canon law.

16 Conditional and Contingent Asset

The charity has been notified of legacies estimated to produce £575,000 (2023: £575,000) which have not been included in the consolidated Statement of Financial Activities, because the conditions for recognition have not been met.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31 December 2024 (continued)

17 Statement of Financial Activities (Entity) for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income and Expenditure					
Income					
Donations and Grants	2	4,511,478	2,520,534	7,032,012	7,409,410
Legacies received	3	2,646,718	83,433	2,730,151	2,446,194
Legacies receivable	3	2,070,261	22,000	2,092,261	2,736,848
Other trading activities	4	129,155	-	129,155	126,343
Total Income	12	<u>9,357,612</u>	<u>2,625,967</u>	<u>11,983,579</u>	<u>12,718,796</u>
Expenditure					
Expenditure on raising funds		1,258,027	-	1,258,027	1,418,084
Charitable activities					
Grants programme	13	4,901,484	3,056,866	7,958,349	8,945,330
Education and communication		1,044,617	-	1,044,617	968,282
Support services		823,532	-	823,532	725,545
Total Expenditure	5	<u>8,027,661</u>	<u>3,056,866</u>	<u>11,084,526</u>	<u>12,057,241</u>
Net Income / (Expenditure)		1,329,951	(430,899)	899,052	901,082
Other recognised gains/(losses)					
Net gains/(losses) on investments		-	-	-	(817)
Net Movement in Funds		<u>1,329,951</u>	<u>(430,899)</u>	<u>899,052</u>	<u>900,265</u>
Fund balances bfwd at 1 January		<u>4,804,204</u>	<u>495,644</u>	<u>5,381,666</u>	<u>4,482,583</u>
Fund balances cfwd at 31 December	14	<u>6,134,155</u>	<u>64,745</u>	<u>6,280,719</u>	<u>5,381,666</u>

There were no recognised gains and losses other than those included in the statement of financial activities.