

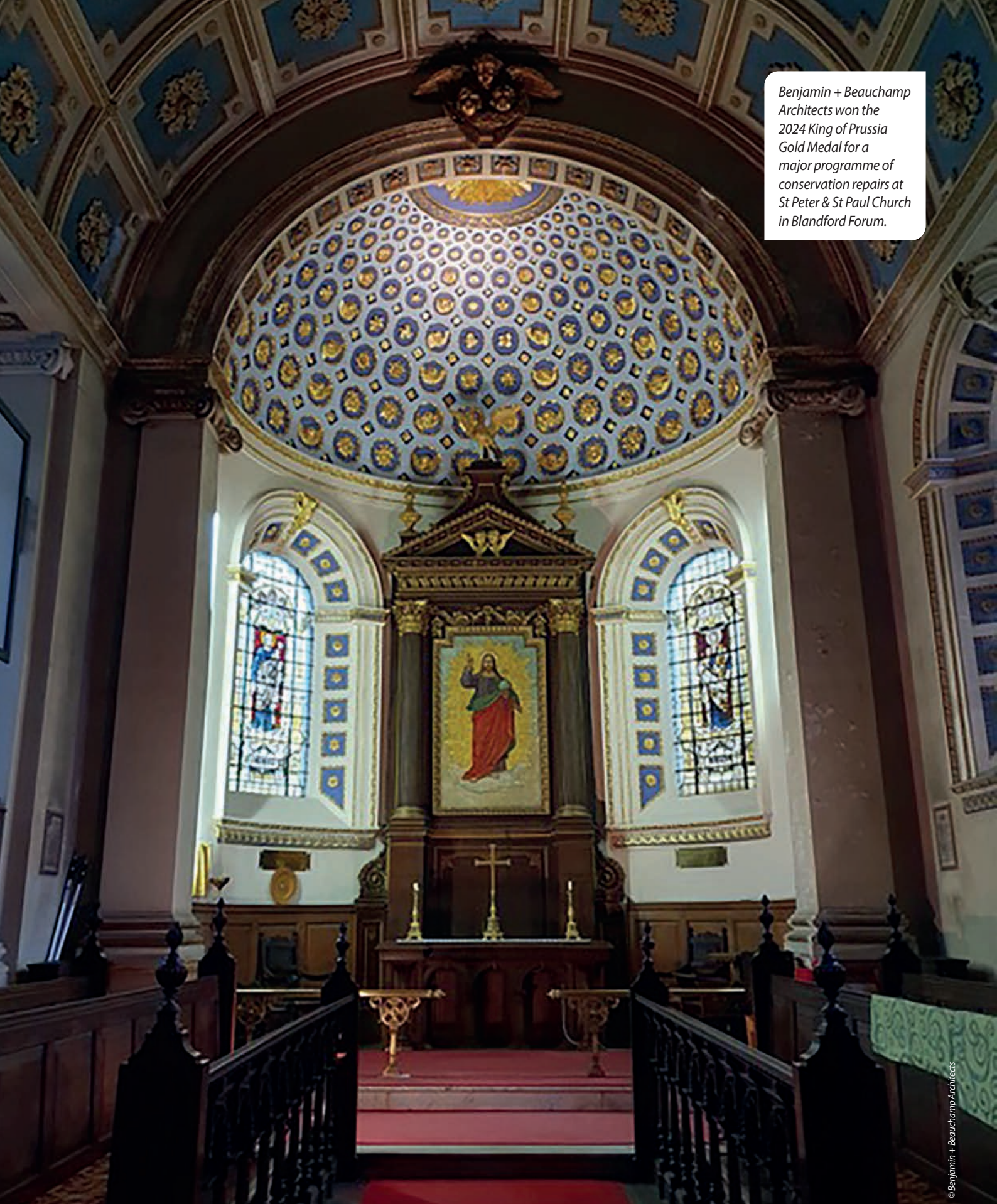


# Annual Report and Financial Statements **2024**



**Yours for good.**





Benjamin + Beauchamp Architects won the 2024 King of Prussia Gold Medal for a major programme of conservation repairs at St Peter & St Paul Church in Blandford Forum.

© Benjamin + Beauchamp Architects

Cover photos (Clockwise from top left) St Mary the Immaculate Conception in Failsworth, Greater Manchester; Gareth Simpson, our Cherish Support Officer for Wales, with Canon Barry English at St Illtyd Church, Dowlais, Merthyr Tydfil; Tim Vine, Katie Derham and Sir Michael Palin, at the Carols by Candlelight concert; Celebrations at St Illtyd's Church Dowlais, Merthyr Tydfil.

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If you have any comments about our Annual Report, we'd like to hear from you. Contact: [eddie@nationalchurchestrust.org](mailto:eddie@nationalchurchestrust.org)

Design: GADS



# Meeting the heritage challenge

**Two years ago we said that the future of church buildings is the greatest heritage challenge facing the UK.**

## **It still is.**

In 2024, the number of churches, chapels and meeting houses on Historic England's Heritage at Risk Register increased by 55 to 959, with others at risk in Wales, Scotland and Northern Ireland.

The backlog for repairs remains staggeringly large, with the Church of England's churches alone facing an annual repair bill of £150 million. And the number of church closures has been rising sharply in Scotland and Wales.

Our Annual Report provides the key details about what we are doing to meet this challenge.

In 2024 this included awarding 314 grants, 63 more than in 2023, with our total funding to churches increasing by £622,750 to almost £3 million. Keeping church buildings in good repair and with modern facilities is essential for their future.

Our three year Cherish programme, supported by The National Lottery Heritage Fund, came into its full stride in 2024. We now have four support officers based in Wales, Scotland and the North West of England. Their work helps churches secure funding for repairs and provides expert advice on how to attract new visitors and volunteers.

## **Most important buildings**

Churches make up nearly half of Britain's most important historic buildings. What is inside these buildings is just as amazing: the nation's biggest collection of sculpture, stained glass, and applied art.

Churches are also Britain's biggest base for voluntary action, sustaining millions of local people in tens of thousands of communities: food banks, youth clubs, choirs and orchestras, addiction support, and dozens of other activities are based in churches.

The social and economic value of churches to the UK is at least £55 billion a year, and all of this depends on local people, congregations and volunteers. With so much good provided by churches, their benefit to society should be recognised by all. Unfortunately that is not always the case, so our advocacy is vital.

As the national charity for church buildings, we made the case to the Government about the future of the Listed Places of Worship Grants Scheme (LPWGS), which refunds VAT on essential repairs. We did this on behalf of all the UK's churches, joining forces with denominations, heritage bodies and many individual churches.



*Sir Philip Rutnam, Chair*



*Claire Walker, Chief Executive*

We made sure every MP was aware of the threat to local churches should this scheme be abolished. Thanks to the campaign and the many letters sent by other organisations, churches and individuals, a partial reprieve was announced in early 2025.

The scheme was extended but only by one year, to March 2026, and a new cap was placed on the amount of VAT churches can reclaim. This has created massive uncertainty and cost for churches in all parts of the UK. It means local people will often now need to raise funds not just for repairs but to pay VAT to the Treasury.

## **Case for support**

So our campaign will emphatically continue, building on the links we have made with MPs from all the major parties. We will continue to do all we can to convince the Government of the many benefits in supporting church buildings.

This includes the evidence provided by our new The House of Good: Health report, which we published in 2024. This shows that the health support activities that take place in church buildings, such as meetings of Alcoholics Anonymous, reduce the burden on the National Health Service by over £8 billion every year.

We were very encouraged that in 2024 the number of people supporting our work as Friends increased to 5,400. There is huge potential to increase this number and for more people to enjoy and help safeguard our wonderful heritage of churches.

Whether you already support us, or are reading about our work for the first time, our message to you is the same. In 2025 and beyond, thanks to the dedication and hard work of our staff, volunteers and trustees, we will continue to make every effort to keep the UK's churches open and in good condition for the benefit of all, both now and in generations to come. Your support is vital in helping us to achieve this.

**Sir Philip Rutnam, Chair**

**Claire Walker, Chief Executive**

June 2025



*Trustees and staff at  
Marylebone Parish  
Church, the venue  
for the 2024 National  
Churches Trust  
Trustees awayday.*



# 2024 – Our Year in Review



Canon Ann Easter

“ Churches have an amazing story to tell. They are some of our most beautiful and historically important places – they literally hold the history of this country. Just as importantly they are there day-in day-out, providing vital help to local people and communities and are available whenever they are needed.

But churches need help. With the future of many under threat, there has never been a more important time for the National Churches Trust to make the case for keeping the UK's churches open and in good repair. ”

**314**

grants awarded to churches and chapels throughout the UK

**5,400**

people support our work as Friends of the National Churches Trust

**£8.4bn**

of health support provided by churches

\* The House of Good: Health

**44%**

of grants awarded to churches in the most deprived areas (IMD 1-4)

**94.6%**

respondents rated our training as Good, Very Good or Excellent

**106**

grants awarded to Grade I and Grade A churches



In May 2024 we were delighted that His Majesty King Charles III accepted Patronage of the National Churches Trust. This follows on from the late Queen Elizabeth II, who served as Patron of the National Churches Trust from 1953 until 2022.



## Our National Church Awards

In 2024, our National Church Awards celebrated the people who care for the UK's wonderful church buildings.

Whether it is keeping a church, chapel or meeting house well maintained, opening it up for visitors or running a community project, our Awards shone a spotlight on the many ways churches make a positive difference to people's lives.



**Sarah Crossland is our Head of Stakeholder Engagement:**

“The winners were announced at a ceremony held before a specially invited audience of church and heritage supporters in the magnificent Chapter House of Lincoln Cathedral on 22 October 2024.

From 173 nominations, 51 made it to the final judging. 21 awards were given to 13 churches and six individuals.

As well as an overall UK-wide winner in each of the four main categories, separate awards were also given to churches in England, Scotland, Wales and Northern Ireland.

The awards were presented, with warmth and brilliant humour by Canon Ann Easter, former Chaplain to Her Late Majesty Queen Elizabeth, and the new Dean of Lincoln, The Very Revd Dr Simon Jones.

The 2024 awards were inspired by the work and legacy of Lord Patrick Cormack. It was fitting to hold the event in Lincoln Cathedral, probably Lord Cormack's favourite building, in his beloved home city.

Our Architecture Awards, run in association with the Ecclesiastical Architects and Surveyors Association, were presented in 2025 at St Mellitus Church in west London.”

## Church of the Year –2024



Representatives from St James the Great with the Dean of Lincoln, The Very Revd Simon Jones (left) and Canon Ann Easter (second from right)

### St James the Great, Aslackby, near Sleaford, Lincolnshire

St James the Great is Grade I listed, and is significant for its historic association with the Knights Templar. Today, it remains a spiritual centre and is also used by a wide range of people as a community hub.

The church has recently completed a National Lottery Heritage Fund supported project, creating a vibrant and open space. They also worked with volunteers and people living with dementia to research, write and voice a new audio trail and other heritage interpretation.

Richard and Charles Cormack joined Sir Philip Rutnam, Chair of the National Churches Trust, to present the award. Sir Philip said: “The judges really loved the inclusiveness and celebration of their community. They seem to have embraced being a hub for the community and they look like they have fun! The activities with the dementia club are fabulous.”



## Care & Conservation Award

### Church of the Immaculate Conception, Strabane, County Tyrone – Overall Winner

Judges were impressed with the methodical approach to maintenance. The carbon literacy of the church (pictured left) is excellent, as is the training of volunteers.

## Church & Community Volunteers Award

### Redeemer Central, Belfast – Overall Winner

In January 2023, in response to the cost-of-living crisis and the impact of Covid-19 on mental health, the church established The Long Table. Every Friday night a team of volunteers prepare a nutritious meal and eat with people who come to enjoy the community. The majority of food served is part of a reduce waste campaign.



Stephanie Wilson from Redeemer Central Church



The Book of Remembrance at Tundergarth Church

## Open for Visitors Award

### Tundergarth Parish Church, near Lockerbie, Dumfries & Galloway – Overall Winner

What makes Tundergarth Church unique is its connection to the Pan Am 103 tragedy in 1988. The nose cone of the airplane landed just across the road, and the church is a place of pilgrimage for many people from around the world.

## Lifetime Achievement Award

Trevor Cooper and Rebecca Payne were the national recipients of the Lifetime Achievement Award for their outstanding work to save church buildings.

Husband and wife team, Anne and Mike Powell, were honoured with the local Lifetime Achievement Award in recognition of the time, skill, love and dedication they have given to Shillingstone parish, North Dorset for over 30 years.



## Lord Cormack Award for Public Service

In memory of Lord Cormack and his dedication to public service, we commended Sir Stephen Timms MP and Lord Parkinson. Stephen Timms was recognised for his work in introducing the Listed Places of Worship

Grants Scheme in 2001 and Lord Parkinson for the Cultural Recovery Fund, which supported 165 church projects.

## Friends of the National Churches Trust Vote

Each year we invite churches that have already received a grant to let us know if they still need additional funding. Our Friends vote for their favourite. In 2024, the winning church was St Mary, Withersfield in Suffolk.



St Mary's Church received a special £10,000 repair grant

## Architecture Awards

St Peter & St Paul Church in Blandford Forum, Dorset, restored by Benjamin+Beauchamp architects, won The King of Prussia Gold Medal.

The Lighthouse Church in Heswall, on the Wirral, Merseyside, a new church building designed by shedkm architects that maximises energy efficiency, won the Presidents' Award.



The Young Church Architect or Surveyor of the Year was Tom Griffin from Benjamin + Beauchamp

**Thank you to Eric Parry Architects for sponsoring the National Church Awards and to the Marsh Charitable Trust for supporting the Church & Community Volunteers Award.**



# Our Grants and Support

Churches, chapels and meeting houses are our most important heritage.

There are almost 20,000 listed churches, chapels and meeting houses in the UK that are open for worship. In England, nearly half of the Grade I listed buildings are churches.



**Catherine Townsend is our Director of Church Engagement:**

“In 2024 we continued to support churches, chapels and meeting houses with funding for maintenance, repair, project development and the installation of kitchens and loos. There was a big increase in

**demand for our grants, with 713 applications received, up from 487 in 2023.**

Thanks to the support of our funders and partners, we were able to award 314 grants, 63 more than in 2023. Our funding was worth £2,898,687, £622,750 more than the total of £2,275,937 in 2023.

The work of our Church Engagement team centres on helping to keep church buildings in good repair so that their heritage is safe for the future and ensuring they have modern facilities, so that they can be used for community activities.

## Support throughout the UK

In 2024, our funding of churches and chapels in Wales, Scotland and Northern Ireland increased for the second year running, both in terms of the number of grants and the total amount awarded. 79 grants, totalling £1,099,632, were awarded to churches outside England.

London and the North East of England received a low proportion of our funding, despite being identified as priority areas. We encourage churches in these parts of England to find out how we can support the future of their buildings.

## Making the right choices

Our Grants Committee has the challenging task of deciding which of the many projects applying for funding we should support. All are important; determining the balance between funding repair projects and new community facilities is never straightforward.

Fixing leaking roofs and structural repairs are vital to the future of a church building and to safeguard heritage. But

without a loo or a kitchen, churches can be underused and find it difficult to attract visitors or to generate income from hosting events.

Our primary focus is on churches that are listed for their architectural importance, however we are one of very few funders that provide grants to churches that do not have statutory listed status. These make up almost half of the UK's 38,500 churches. They often serve deprived areas and have limited access to funding.



*Music is a key part of the life of many churches, including St Mary the Immaculate Conception in Failsworth, Greater Manchester, supported by us in 2024*

## Training and tourism

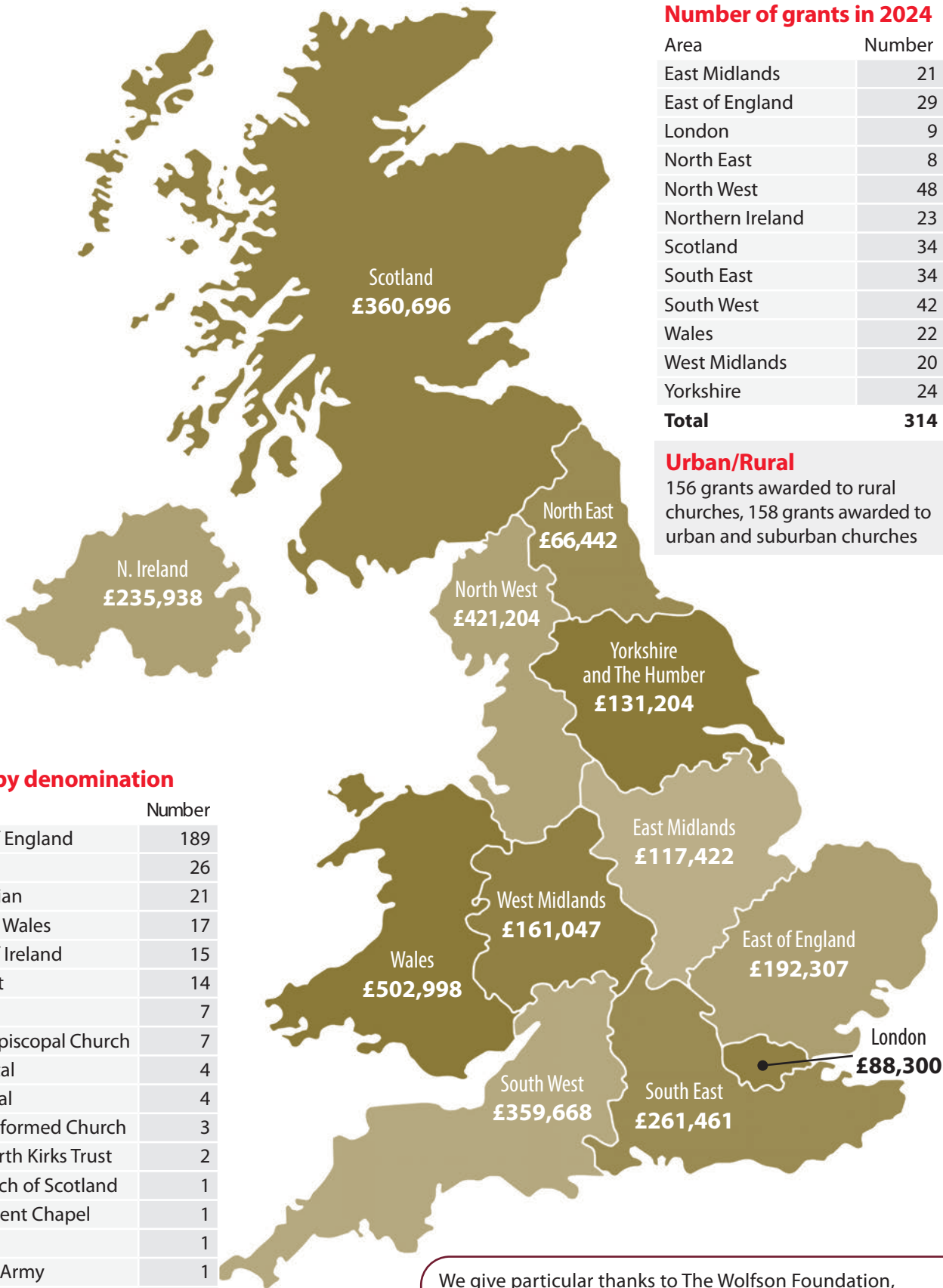
To help the volunteers who look after church buildings, in 2024 we substantially expanded our training. This included full day events and online webinars.

Our free 'Creating the Perfect Welcome' is one of our most popular training courses. It provides expert advice on how to look after visitors, explains what people are most interested in seeing when they visit a church or chapel and shows how best to make history and architecture come alive for people new to churches.

In 2024 we delivered 70 training sessions to 2,941 attendees (34 sessions and 800 attendees in 2023). These included 35 training events at sessions run together with partner organisations.”



# Our Grant funding in 2024



We give particular thanks to The Wolfson Foundation, The Headley Trust and The National Lottery Heritage Fund for their continuing support of our work.

## Our Grants – Supporting churches in 2024



© ART Collection / Alamy Stock Photo

Elizabeth Cromwell, buried in the Claypole Chapel of the church

### St Andrew, Northborough, Cambridgeshire

**The Church of St Andrew in Northborough, near Peterborough, was awarded a £5,000 National Churches Trust grant alongside a £10,000 Wolfson Fabric Repair grant from the Wolfson Foundation and a £5,000 Headley Trust grant to pay for urgent repairs.**

The Grade I listed church where Elizabeth Cromwell, Oliver Cromwell's widow, was buried, is on the Historic England Heritage at Risk Register as being in a "very bad" condition after its lead chancel roof failed.

The Revd Keir Dow said: "This historic building is not just a place for Sunday services; it is a cornerstone of our village's heritage, standing as a symbol of faith and continuity. The grants will enable us to repair and protect the building, ensuring it remains safe, accessible and inspiring."

### St Grada & Holy Cross Church, Cornwall

**St Grada & Holy Cross Church, located on the Lizard Peninsula in Cornwall, was awarded three grants totalling £45,000 to help fund urgent roof repairs. It dates back to the Norman era and – according to local legend – part of the cross that Jesus was crucified on is buried in this church.**

The church is on the Historic England Heritage at Risk Register. The roof at this Grade I listed church is close to falling in. Storm damage in January 2025 dealt another blow to the church.

The church had almost raised all the money needed for their repair project, thanks to heroic local fundraising efforts from volunteers and grants. But changes to the Listed Places of Worship Grants Scheme in early 2025 (which allows churches to reclaim VAT) means that it now needs to find even more money. We will continue to support the church and hope that extra money now needed can be found for their roof project.



© NorthScape / Alamy Stock Photo

St Grada & Holy Cross Church, Cornwall

### St Illtyd Church, Dowlais, Merthyr Tydfil

**St Illtyd Church is a Grade II listed church, built originally in 1844 and funded by Dowlais Iron works and local miners. The older part of the church is built from rubble stone with Bath stone dressings, the later additions in red brick with terracotta dressings.**

It has a beautiful ornate high altar inside and is blessed with stained glass windows from several different time periods. The artwork in the church includes a recent work by Kevin Sinnott, a well-known Welsh painter, and depicts the growth of the Church in the Valleys.

The church had been forced to close a quarter of the building, as the falling debris from the roof posed a significant health and safety risk. The water was also causing mould and infestation. A £200,000 grant from our Last Chance Churches appeal funded a new roof for this historic church.

Canon Barry English, parish priest said: "We are so grateful to our generous funders. Were it not for their support I don't know how we would have kept the building open."







Kim Walsh, David Alderdice and Des McKeown from the church with June Butler (right), Chair of the Places of Worship Forum NI and member of our Treasure Ireland Grant committee

### First Presbyterian (Non-Subscribing) Church, Rosemary Street, Belfast

As Belfast's oldest surviving place of worship, First Presbyterian Church, Rosemary Street stands as a cornerstone of the city's religious, social, and political history. Built in 1783 for the Unitarian congregation of Dr. Crombie, the church's roots trace back even further, with the congregation having been established in 1644.

The church remains open daily thanks to the dedication of Raymond O'Regan, best-selling author of *Hidden Belfast* and *The Little Book of Belfast*. Raymond has welcomed thousands of visitors, sharing the church's remarkable history with warmth and passion.

The National Churches Trust, through our Treasure Ireland Project, supported urgent repairs to the church's cast-iron rainwater goods. Additional funding from the Wolfson Foundation ensures the vital conservation work will continue. Total funding provided was £20,000.



The modern interior of St Thomas More Church

### St Thomas More Church, Alkrington, Manchester

A £22,000 grant from the National Churches Trust has enabled this unlisted church to repair the roof and replace the window frames within the sacristy, making it watertight, weatherproof and safe to use again. The new insulated roof will also help the church on its journey to Net Zero by reducing energy bills.

Welcoming the grant, a spokesperson for the Diocese of Salford, speaking on behalf of St Thomas More Church, said: "The funding helps us secure the building and allows us to continue to welcome parishioners and visitors to our fantastic parish, ensuring the church remains a much-loved and active part of the Alkrington community for generations to come."



St Illtyd Church Dowlais, one of our Last Chance Churches



## Our Public Affairs

As the national churches charity for church buildings, our message to government and key opinion formers is that churches are the most important part of the UK's heritage, are vital community hubs and are much-needed places for worship and reflection.



**Karl Newton is our Deputy Chief Executive**

“We have been vocal supporters of the Listed Places of Worship Grants scheme (LPWGS), which allows listed churches throughout the UK to reclaim the VAT on church repairs. This scheme was introduced

**in 2001 and, since then, it has been renewed by every government.**

We lobbied hard for the scheme to be renewed in the 2024 Autumn budget. But with no mention of the scheme in Rachel Reeve's first budget, and also a reduction in funding to the Department for Culture, Media and Sport, alarm bells started to ring. We moved fast to launch a campaign to save the scheme.

This included encouraging churches and our supporters to write to their MPs, lobbying Lisa Nandy MP, the Secretary of State for Culture, Media and Sport, and running a media campaign to alert the public to the threat to national heritage. We also wrote directly to

**“All those who have worked campaigning in relation to the LPWGS are to be thanked greatly for their work. The MPs' awareness of the contribution that churches make to various aspects of the nation's life has been heightened as a result of the representations that were made by parishes. I hope that the National Churches Trust team will continue and use the progress that has been achieved to push government to make the scheme permanent.”** Peter Tottman, PCC Secretary, St Christopher's, Willingale, Essex

every MP about the importance of the scheme and the threat to heritage and community life should it not be renewed.

Without the Listed Places of Worship Grants Scheme, safeguarding the heritage of historic churches would be made much harder – 20% harder in fact! This could tip churches unable to pay for repairs into closure and jeopardise the community support they provide.

In January 2025 we learned that the Listed Places of Worship Grant Scheme had been extended, but for one year only and capped at £23 million. Individual places of worship are now only eligible for a maximum of £25,000, thereby making the funding of larger repair schemes much harder.



*St Mary's Church, Totnes (left) and St Mary Magdalene Church, Newark-upon-Trent, Nottinghamshire, both of which received grants from the National Churches Trust in 2024*

© Maurice Savage / Alamy Stock Photo





Rachael Adams, Sir Philip Rutnam, Claire Walker and Karl Newton launching *The House of Good: Health* report

## The House of Good: Health

In 2020, the National Churches Trust published *The House of Good*, a pioneering study which for the first time quantified the wellbeing value of church buildings to the UK.

In our new research study, *The House of Good: Health*, published in 2024, we looked at the economic value the UK's churches, chapels and meeting houses make to improving the nation's mental and physical health. Much of this is preventative health care and support, which reduces the cost burdens on the National Health Service.

Our new study estimates this to be worth £8.4 billion every year. This is equivalent to nearly 4% of UK health spending, or the cost of employing 230,000 nurses.

*The House of Good: Health* calculated the economic value of four activities provided by churches: youth clubs, drug and alcohol addiction support, mental health counselling, and food banks. Additionally, we included a value for church volunteers, who experience a wellbeing boost from enabling these services.

Of course, many other activities that help improve people's health and wellbeing occur in church buildings daily; the total value of cost relief to the NHS is therefore likely to be much higher.



© wonderlandstock / Alamy Stock Photo

*The House of Good: Health* shows that by investing in church buildings and integrating churches into local health service provision, pressures on healthcare budgets can be alleviated and immense benefits can flow to individuals and communities across the UK. 🍷🍷



The Welsh language version of *Every Church Counts*

## Every Church Counts

Our manifesto for church buildings was published in November 2023. Setting out six key actions needed to help keep the UK's churches, chapels and meeting houses open, in good repair and at the centre of local communities, 'Every Church Counts' was a key part of all our campaigning work in 2024.

## The House of Good: Local

Our work in 2024 also included completing work on *The House of Good: Local*, a digital calculator which allows churches to measure their social and economic value and show how this helps support local people and the community. The calculator became available in Spring 2025. We are grateful for the generous support of Benefact for *The House of Good: Local* and to State of Life, data and economic analysts, for their development of the calculator.

## The National Churches Survey

We also started planning a new National Survey of church buildings. This 'census' of churches will include questions about the condition of buildings, their use, funding and how they are maintained and supported. We last ran a similar survey in 2010 and the new evidence gathered will be of great value to all those who run and support church buildings in the UK.

To take part, visit:  
[www.nationalchurchestrust.org/survey](http://www.nationalchurchestrust.org/survey)

# Our Cherish Project

A growing number of churches, chapels and meeting houses are at serious risk of closure. Our Cherish project, supported by The National Lottery Heritage Fund, is helping us to target support to areas where the threat of losing priceless church heritage is particularly severe.



**Jon Hodges is our Cherish Project Manager:**

“Our Cherish project was launched in May 2023, with the financial backing of The National Lottery Heritage Fund, to deal with critical challenges faced by historic places of worship in Scotland, Wales/

Cymru, and North West England (Greater Manchester, Cumbria and Lancashire).

At the end of 2024 we had four local support officers based in the three Cherish areas. They provide clergy and lay people with advice and training on grants and maintenance so they can safeguard vitally important local heritage. Also high up on their agenda is providing advice and inspiration on how to attract new visitors and tourists.

The National Lottery Heritage Fund wants to ensure that Cherish can help all sectors of the community so our advice and training is also available to places of worship belonging to other faiths. We also help churches that are no longer run by faith organisations and are now owned by the local community.

## Knowledge and information

Giving the people who look after church buildings, most of whom are volunteers, knowledge and information is an important part of Cherish. This gives them confidence in the work they are doing. More than 400 people have attended training sessions on topics including heritage conservation, maintenance, and fundraising. 97% of survey respondents report increased knowledge and skills.

Making it easier for churches to find new people to help care for buildings is a priority. Our volunteer recruitment training has helped churches show that looking after buildings is a rewarding role that helps not just the church but the wider local community. We were delighted that as a result of this training one church successfully recruited 12 new volunteers.

Cherish is also creating a resource bank of digital assets, including maintenance guides and funding resources. This is helping to upskill volunteers and others looking after places of worship.

## Repairs and maintenance

A key part of Cherish is a grants programme for small repairs and maintenance. This helps to keep churches in good condition and prevent expensive repairs. Since the project began, 43 grants between £500 and £10,000, totalling £294,087, have been awarded.

North West England	£168,929	(25 grants)
Wales/Cymru	£67,483	(9 grants)
Scotland	£57,675	(9 grants)

Cherish is a first in the church heritage sector. While challenges remain, the project is laying a strong foundation for sustainable church heritage conservation and community resilience. Cherish will leave a lasting legacy, safeguarding historic churches and other places of worship for future generations.”



**“Places of worship are some of the UK’s most historic buildings, often at the heart of communities. We are delighted to be supporting the Cherish programme and we are looking forward to working with other organisations across the UK to develop their own strategic interventions for places of worship and tackle the problems they face.”** Eilish McGuinness, Chief Executive of The National Lottery Heritage Fund.



Gareth Simpson, our Cherish Support Officer for Wales, with Canon Barry English at St Illtyd Church, Dowlais, Merthyr Tydfil



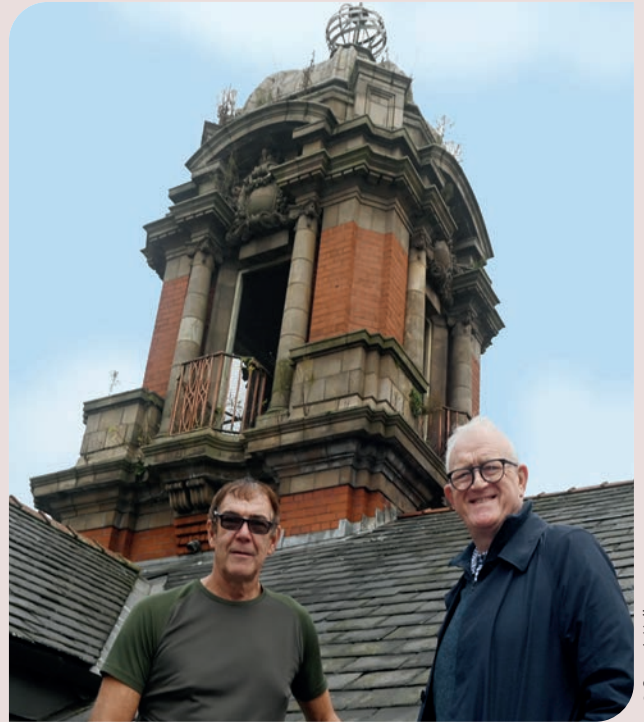
## Cherish in the North West of England

### Queen's Hall, Wigan

**April 1908 marked the opening of Queen's Hall as the permanent home of the Wigan Wesleyan Mission, which had been set up to bring hope and practical help to a town with very high levels of poverty and deprivation.**

But now the church's eye-catching dome is in desperate need of repair. Engineers have said that the dome, which has a tree growing out of it, is safe for now. But if nothing is done, the building would eventually have to close. Grade II listed, the building was added to Historic England's Heritage at Risk Register in 2024.

Matthew Maries, Cherish Support Officer for the North West of England, worked closely with the church. He said: "In 2024 I worked with their fundraiser in developing a £1 million funding project and have also helped Queen's Hall with a Maintenance Plan and a letter of support for their Lottery application. With Wigan town centre set to be re-developed over the next few years, including many new homes, there will be many opportunities for the church to continue to serve and support local people."



Dave Williams and John Parker, part of the Queen's Hall, Wigan, restoration project team

## Cherish in Wales/Cymru

### St Mary's Priory, Chepstow

**St Mary's Priory, Grade I listed, dates from the late 11th century. The church is open every day but, as with many churches, new ways of attracting visitors are always needed.**

Gareth Simpson, our Cherish Support Officer in Wales/Cymru, said: "Combining walking with visiting churches is a simple yet effective way of increasing visitor numbers and helping to keep churches open and being used. In 2024 I supported St Mary's Priory Church Friends Group in making a successful application for a Cherish grant to help fund the upkeep of the building. I was then able to connect them with the organisers of the Chepstow Walking Festival as a promotional activity to reach out to a new audience. They readily accepted and hosted a church tour. This was such a success that it will take place again in 2025."



The interior of St Mary's Priory Church

## Cherish in Scotland

### Building Sustainable Futures for Scottish Churches

**Building Sustainable Futures for Scottish Churches, a one-day conference held at the historic Paisley Abbey in November 2024, saw over 280 people from across Scotland gather to hear inspiring talks about fundraising, community ownership of churches, marketing and creating a sustainable income.**



Jon Hodges, National Churches Trust (left) with Jess Pepper, Climate Cafe, Jamie MacNamara, Church of Scotland, and Stephen Curran, Eco-Congregation Scotland

Jon Hodges, Cherish Project Manager, said: "Events like this help churches connect to funders, but also show them innovative and creative ways to keep their church open and in use, inspiring and encouraging volunteers. This event was the first of its kind, but with great collaboration happening across the heritage, community, faith, tourism and climate sectors in Scotland, more events and opportunities are planned for 2025."

**Cherish is being delivered thanks to The National Lottery Heritage Fund and National Lottery players.**

## Our Friends and Fundraising

At the end of 2024 the National Churches Trust had 5,400 Friends. We're pleased that this community of support for the charity continues to grow. This shows that many people recognise the crisis our churches face. In two years, well over 1,000 new people have joined us as Friends.



### Ben Sims is our Head of Fundraising and Public Affairs:

“Friends enjoyed some fabulous events in 2024, including a private, candlelight tour of Westminster Abbey, a stained glass tour of St Mark's church in Belfast including windows given by CS Lewis to honour his father, a visit to the

Catholic and Anglican cathedrals in Liverpool and our colourful Carols by Candlelight concert at the Grosvenor Chapel.



*The Duke of Gloucester, Vice Patron of the National Churches Trust, meets members of the audience at our 2024 Carols by Candlelight concert*

In 2025 we will have three seasons of online talks, which will be on a range of church and architectural topics and include some renowned speakers and writers. Do keep an eye out for these on our website and in our newsletters.

Though we already have a range of Friends events away from London and the South East, our 2025 online lecture series will mean all our supporters in far-flung places (from Japan to Switzerland to California) can join us live online, or watch the recordings later. As champions of the UK's church buildings, we want people across the world to see our rich architectural inheritance.

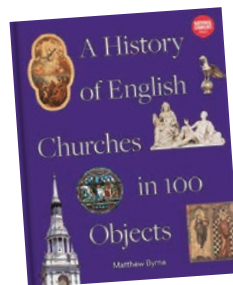
### High profile

The National Churches Trust and our predecessors, the Historic Churches Preservation Trust, and the Incorporated Church Building Society, have had some prominent friends in our long history. Among these are several Prime Ministers, not least Winston Churchill and Clement Attlee.



*Tim Vine, Katie Derham and Sir Michael Palin, at our Carols by Candlelight concert*

Sir John Betjeman was a supporter, as were many of the major architectural historians of the twentieth century. We are now honoured by high-profile celebrity friends – such as Sir Michael Palin, Bill Bryson, Tim Vine, Katie Derham, and Alexander Armstrong. They all give their time freely and we owe them our thanks.



We encourage you to spread the word and invite new people to support us. We now have 5,400 Friends and the more we have the stronger our voice. New Friends receive a special welcome pack, with our magazine and a complimentary hardback book about 100 Church Treasures, with some stunning photographs by Dr Matthew Byrne.

Joining as a Friend costs as little as £40 a year, though we have increasingly seen a trend of people joining for life at £500. I would like to encourage anyone reading this to consider giving a Gift Membership to friends or family; I myself received one many years ago, my interest was piqued, and I am now an employee!



## Fundraising and the future

Our 2024 winter appeal honouring our late Vice President, Lord Patrick Cormack, succeeded in raising £60,000 against our target of £52,000 - £1,000 for each of the 52 years Lord Cormack served us as a volunteer. Thank you to all of those who made this campaign such a success. 100% of the donations will go towards our work helping churches.

The Last Chance Churches appeal to save 18 churches across the UK came to a successful conclusion in 2024. Thanks to your support we raised £500,000 to match the £500,000 given by an anonymous philanthropist. The philanthropist was so pleased that he gave us a further £750,000 in 2024. Thank you!



*The thatched Quaker meeting house at Come-to-Good, Cornwall, supported by a grant from the National Churches Trust in 2024*

We gave 314 grants to churches in 2024, 25% more than in 2023. This is a testament to the generosity of our Friends and donors. But we received 713 applications for funding, meaning we had to turn down more than half of all requests. So, we are looking at new ways to increase our funding.

## American Friends

We are beginning an American Friends programme. More American Friends will also increase our profile and reach. We would love to hear from you if you know of any potential supporters of the National Churches Trust in the United States and Canada. Recently some Americans and Canadians have left us portions of their estates, which has been surprising, generous, and most welcome.

We would also like to have more corporate sponsors and partners. Please do let us know if you have any links in the business world which could be helpful. Corporate partnership could allow us to help more churches, either directly with funding or by practical help looking after buildings or even with project and fundraising appeal planning.

With a considerable amount of our income being restricted to specific purposes, we are keen to receive more unrestricted donations. Restricted donations are, of course, welcome, but unrestricted donations give us the ability to respond quickly to where need is greatest at any particular time. For example, one year we may find that Scottish churches are more in need than Welsh churches.

## £565,965 left to us in Wills in 2024

Legacy giving is often unrestricted, and last year we were immensely grateful for £565,965 left to us in Wills. The recent restoration after the devastating fire at Notre Dame in Paris cost around €700 million. This money was raised in ten days. Love for church buildings is widespread – I only hope it doesn't take more tragedies to save them. ”

**Some gifts are easily forgotten.  
Yours will last for generations.**

All Saints, Wragsby, Lincolnshire

## CHURCHES ARE AT THE HEART OF HERITAGE.

Sadly, many are fighting a battle against the ravages of time. We repair and support these wonderful historic buildings so that they can remain open for everyone to use and enjoy.

Remembering the National Churches Trust in your will is more than a gift, it's an investment that will help keep these precious buildings alive for future generations.



Registered with  
FUNDRAISING  
REGULATOR

Registered charity number 1119845



**Yours for good.**

To find out how you can help keep the UK's churches alive, please call Claire Walker on **020 7222 0605**, email **legacy@nationalchurchestrust.org** visit **nationalchurchestrust.org/legacy**

# Our Communications

Church buildings play a vital role in society. But their importance isn't always covered by the media. So throughout 2024 we worked hard to secure national and local coverage about our work in what is a very competitive media environment.



**Rachael Adams  
is our Head of  
Communications**

“In 2024, we had three rounds of grant awards. After each round, we partnered with churches to promote our work in the media and also to tell the story of their building, its heritage and history and the benefit of our grants to

the congregation and the wider local community.

After our July grants, when we helped 58 churches across the UK with funding, we were able to reach many millions of people with our good news. Churches told us that the media coverage, a mix of local press, BBC online news and radio and tv interviews, was a real boost to their congregation. It also helped attract new donors and encouraged more people to come and visit their church.

More broadly, through our communications, we aim to be the voice for the UK's church buildings and their amazing heritage and community support. This helps our profile and also makes opinion formers and the public more aware of the many challenges facing church buildings and how we can help.



© Craig Walton / Alamy Stock Photo

**Join us online**

It's not just the press and media that are important. Social media and websites are how many people get their news and information. Thank you if you're already part of our online community. If not, we would love you to join us.

Our communication strategy means that we post slightly different stories or photographs on each platform; but our goal is the same: to shine a spotlight on the wonders of the UK's church heritage and build a community of people who are passionate about saving it for the future.”

Find us on social media and online				
X (Twitter)	Facebook	Instagram	LinkedIn	Website
Natchurchtrust	National Churches Trust	National Churches Trust	National Churches Trust	Nationalchurchestrust.org
13,919 followers	16,971 followers	10,345 followers	2,188 followers	382,000 users
Where we share our thoughts on the latest news affecting church heritage.	Stories of churches saved, thanks to our grants, events you can attend and information about churches to visit.	From stunning stained glass to wonderful wall paintings, Instagram is where we share photos of UK churches.	Where you will find details of our grants and training, as well as breaking news and job adverts.	Information about grants, training and support, our latest news and blogs. You can also easily sign up for our events and donate.



# Our Values

Our strategy 'For Churches', launched in 2023, sets out what we want to achieve, and highlights four values that shape how we go about our work: Be Straightforward, Provide Support, Join Forces, Drive Change. These values provide a statement of what we stand for, and they also direct our behaviours and actions.



**Sarah Stewart is one of our Trustees**

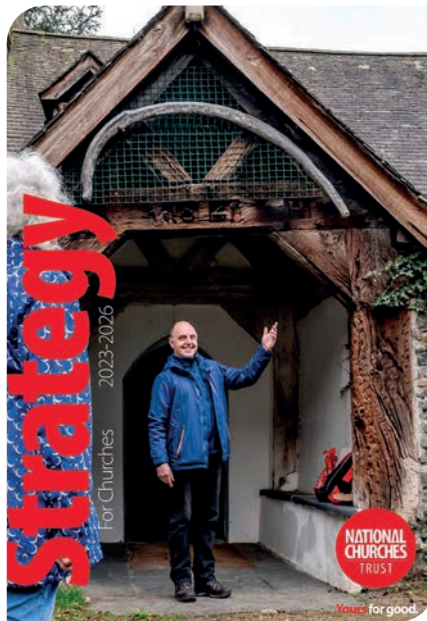
“The four values are realistic and relevant to us now, and also challenging and ambitious as we develop and grow. They are frequently referenced in staff meetings and monthly and annual appraisals. They were also the focus of our annual staff awayday in July 2024, helping ensure they are put into practice.”

## How our values underpin our work

**1**

### Be straightforward – in responding to others' needs.

This means being candid and transparent in a way that makes it easy for churches and other organisations to work with us and providing solutions which work for those we support. Making sure our processes are straightforward also helps us work efficiently. Our grants programme is at the heart of our work and ensuring that it continues to meet the needs of churches is a key part of a review of that programme which started towards the end of 2024.



'For Churches', our strategy document

**3**

### Join forces – to achieve greater impact.

This value prompts us to work collaboratively with partners in the church and heritage sectors. In 2024 this included joining forces with partners in the sector to persuade The Department for Digital, Culture, Media & Sport to continue to fund the Listed Places of Worship Grants Scheme. It also allows us to deliver major events such as Building Sustainable Futures for Scottish Churches at Paisley Abbey in November 2024.

**2**

### Provide support – that makes a difference!


If we are to provide support that works, we need to listen to the needs of churches and respond constructively. Our Church Engagement team are expanding their work to meet the needs of churches over and above the provision of grants. This includes online training courses covering everything from fundraising to making the most of your website, from project management to archaeology – all topics that churches have requested.

**4**

### Drive change – that will achieve our vision.

We have a reputation for having a proactive, can-do attitude and bold, innovative ideas. There is no better example of this than our trailblazing The House of Good research. In 2024 our new The House of Good: Health research showed that the UK's churches take an immense amount of pressure off the NHS and provide essential support that would otherwise cost an extra £8.4 billion a year to deliver.



A photograph of Sir Keir Starmer sitting in the center of a church aisle, surrounded by a group of people. The church has a high, vaulted ceiling with exposed wooden beams and a large, colorful stained-glass window at the far end. A Christmas tree is visible on the left side of the aisle. The group of people is seated on wooden pews, facing Sir Keir. The atmosphere is formal yet intimate.

Sir Keir Starmer in St Martin's Church, Gospel Oak, London. The church, in his Holborn and St Pancras constituency, is one of 959 on Historic England's Heritage at Risk register.



# Our Financial Review

## The financial statements for 2024 are set out on pages 29 to 48.

As expected, The National Churches Trust incurred a deficit for the year, though lower than budgeted, reflecting expenditure on the Cherish Project. The National Lottery Heritage Fund awarded a £1.9 million grant for this project which was accounted for in 2023, while the expenditure is over a three year period. Further details of the Cherish Project are set out on pages 14 and 15 of this report.

Total income in 2024 amounted to £3,833,961 compared to £5,074,450 in 2023 when The National Lottery Heritage Fund grant for the Cherish Project was awarded. Income in 2024 included £750,000 from a major donor and £320,000 match funding for grant giving in England and Wales; and the continuation of the 'Last Chance Churches' appeal into the first quarter of 2024 raised an additional £230,345.

Legacy income can fluctuate considerably from year to year. In 2024 the Trust accounted for 15 new legacy notifications generously providing funding of £565,965. This was an increase compared to 2023 when the Trust received 12 new notifications totalling £263,749.

The Trust awarded £2,843,687 of grants in the year (2023: £2,215,937), which included the second round of grants awarded to the 'Last Chance Churches' of £467,181 (2023: £540,923) and additional grants made possible by the major donor and match funders. In total, 314 grants were awarded to churches, chapels and meeting houses during the year.

Other non-grant expenditure increased by £343,755, principally due to an increase in staff costs, with extra staff recruited and funded via the Cherish Project, and additional project cost expenditure.

Net expenditure before gains on investments amounted to £683,100 (2023: net income of £1,526,209). Net expenditure after investment gains of £142,680 was £540,420 (2023: £2,076,334 net income after investment gains), comprising a decrease in unrestricted funds of £165,304, a decrease in restricted funds of £533,515 and an increase of £158,399 in endowment funds. The decrease in restricted funds resulted principally from expenditure on the Cherish Project.

Total funds of the Group at 31 December 2024 were £7,540,838 (£1,775,862 unrestricted, £2,801,012 restricted and £2,963,964 endowment funds).

## Investments

The Group's investments generate income and are intended to provide growth over the medium and longer term to help sustain the Trust's grant programmes and other work. The trustees consider it appropriate to invest prudently and they continue to hold investments in the CBF Church of England Investment Fund, managed by CCLA. During the year The Luke Trust funds were moved from the COIF Charities Investment Fund to the CBF Church of England Investment Fund. Prior to reinvesting The Luke Trust funds, the intercompany account between The National Churches Trust and The Luke Trust was settled, reducing the amount that was reinvested.

The Group's investments provided income of £177,638 in 2024 (2023: £174,812) and increased in value by £142,680 (£13,315 of which was a realised gain) (2023: increased in value by £550,125). The cumulative unrealised gains over the historic cost of these investments as at 31 December 2024 were approximately £2.8 million.

Our portfolio, despite a dip below its long-term objectives in 2024, has a strong history of outperformance and remains well positioned for future growth.

## Endowment funds

The trustees of The National Churches Trust under the powers granted under section 104A(2) of the Charities Act 2011 passed a resolution in 2017 to allow it to use a total return approach to the assets of the permanent endowment R de Pass legacy fund. In 2018 a further resolution was passed in order to allow it to manage the endowment funds of The Luke Trust in the same way. The R de Pass legacy endowment fund used the date of 9 May 2017 to establish the value of the unapplied total return within the endowment (the date on which the original investment was purchased). The date applied to the calculation of The Luke Trust unapplied fund was 5 April 1990 (which represents the date The National Churches Trust became its sole trustee).

The total return approach allows The National Churches Trust to use some of the capital growth of the funds for current grant making, instead of only being able to use the investment income received. This approach enables the charity to have an investment strategy aimed at maximising total return, without the need to ensure a significant part of the return is in the form of income rather than capital growth.

The trustees have a duty to maintain a balanced approach in regard to supporting both current and future beneficiaries and will only use the power to spend the capital growth to the extent that the ability to support future beneficiaries will not be prejudiced.

It is the Trust's policy that the unapplied total return should remain positive overall. The trustees therefore make a judgement on an annual basis as to the level of income to be transferred to the income fund. The Trust also aims to maintain the level of the endowment funds by allocating on an annual basis an element of the unapplied total return to the endowment funds.

The trustees opted not to make a transfer to the income fund in the year in respect of the R de Pass legacy, while making a transfer of £25,000 in respect of The Luke Trust. More details of this transfer can be found in note 20 of the financial statements.

## Reserves

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The Trust's policy is that restricted reserves, available largely only for grants to maintain and enhance churches, should generally be spent as soon as practicable, subject to receipt of suitable applications of sufficient quality from churches.

The trustees recognise that an element of unrestricted reserves is necessary in order to provide the flexibility to maintain activities in the event of fluctuations in income, as well as allowing the charity to top up worthwhile projects which are only partially funded by specific donations.

The Trust's policy is set out below.

The restricted reserve originating from the Historic Churches Preservation Trust (HCPT) is available to support much of the Trust's work, including its grants to churches. For the purpose of this reserves policy, it is therefore considered together with the Trust's unrestricted funds.

The trustees regard it as appropriate to maintain the combined unrestricted and HCPT reserves at an amount within a range of 75% to 125% of the Trust's previous year's unrestricted non grant expenditure plus £1 million to maintain a grants programme and other activity for a period even if there should be a temporary dip in income.

At the end of 2024 these reserves stood at £2.17 million (2023: £2.56 million). Based on the above policy the accepted range for these reserves is approximately £1.8 million to £3 million.

The amount of funds held as permanent endowments was £2,963,964 at 31 December 2024.

## NCT Heritage Services

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NCT Heritage Services Limited was established as a wholly-owned subsidiary of The National Churches Trust charity in 2018, providing services to support the maintenance and upkeep of buildings, and tourism and visitor services. The activities of NCT Heritage Services were transferred back to the charity at the end of March 2021. MaintenanceBooker's procurement partner took over ownership of MaintenanceBooker in November 2022. The company became dormant and was dissolved in 2024.

## Executive remuneration

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The key management personnel of the Trust in charge of directing and controlling, running and operating the charity on a day-to-day basis comprise the trustees and the Chief Executive Officer, the Deputy Chief Executive Officer, the Head of Finance and the Director of Church Engagement.

All trustees give their time freely and no trustees received remuneration during the year. Details of trustees' expenses are disclosed in note 9 to the financial statements. The pay of staff is reviewed annually, with increases determined taking account of performance, changes in responsibility and inflation.

## Risk management

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In addition to the challenges presented by the current economic climate, the trustees have assessed the major risks to which the group is exposed, in particular those relating to the main operational areas, the group's investments and its finances.

They have identified the following as key risks:

- Investment volatility – this is mitigated by the use of expert investment managers in order to ensure the Trust has a diversified investment portfolio.
- A significant fall in fundraised income – this is mitigated by continuing to develop and enhance the Trust's fundraising strategy in order to diversify and strengthen income streams so that the Trust is not over-reliant on any one source of income. Investment in key fundraising areas is made, including legacy marketing. Project funding is sought from new funders to reduce calls on existing relationships and correspondence with friends and donors ensure they are updated on the Trust's work.



- Loss of staff members – this is mitigated by regular review of staff benefits to improve retention and having succession planning in place. The aim is also to have more than one staff member who is capable of carrying out each role, and where this is not possible to have detailed operational notes in place so that duties could be picked up quickly in the event that the staff member leaves or is away for a substantial period of time.
- IT systems fail to meet operational needs, digital policies are not kept current and loss/corruption of data – this is mitigated by having security and authorisation procedures in place and continual appraisal of systems needs and options.

## Trustees' responsibilities

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The trustees (who are also the directors of The National Churches Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and the Group and of the income and expenditure of the Group for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Statement of Recommended Practice on Accounting and Reporting by Charities;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Trust and the Group 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 Trust and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Insofar as each trustee is aware:

- there is no relevant audit information of which the Trust's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## Safeguarding

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One trustee has been nominated as safeguarding lead who works with the staff team to ensure adequate safeguarding policies and procedures are in place for staff, donors, Friends and supporters. The Trust also takes steps to ascertain that the churches the Trust supports have safeguarding policies in place in line with recommended and legislative policies and procedures.

## Public benefit

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The trustees confirm that they have undertaken to comply with the Charity Commission's guidance on public benefit and are satisfied that the Trust meets its obligations through helping maintain the UK's heritage of church buildings and enhancing their ability to serve local communities. Public benefit is provided by the Trust's grants for the repair, restoration and modernisation of places of worship and its support of projects that enable places of worship to engage with their local communities. The trustees are also satisfied that supporting new ways of promoting visits to places of worship and bringing a new generation of people into contact with church history and architecture is of benefit to the wider public.

## Auditor

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Buzzacott Audit LLP has been retained throughout 2024 as the Trust's auditor and has indicated its willingness to continue in office. A resolution proposing this will be put to the trustees in 2025.

## Governance

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The National Churches Trust is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. It owes its origins to The Historic Churches Preservation Trust (HCPT) which was set up in 1953 to help repair churches following the earlier years of war damage and economic depression.

HCPT now forms part of the Trust, as does the Incorporated Church Building Society (ICBS), set up in the early nineteenth century to build and extend Anglican churches. The Trust also administers The Luke Trust, a separate charity with consistent objects, and acts as its trustee. The Luke Trust is included in the consolidated financial statements of The National Churches Trust.

Fundraising

The National Churches Trust is committed to high standards in fundraising. The Trust is registered with the Fundraising Regulator and continues to monitor and update data protection policies to make sure that fundraising activities and communications with Friends and supporters comply fully with the latest regulations.

The charity does not use the services of any fundraising agency. No fundraising activities were carried out by others on behalf of the charity and no voluntary fundraising schemes were agreed to by the charity or anyone fundraising on its behalf.

The Trust records complaints received as directed by the Fundraising Regulator. During 2024, no complaints were made either to the charity or to the Fundraising Regulator.

The Trust sends Friends two newsletters a year with accompanying appeals and the Annual Review, together with occasional invitations to events. It also posts out three appeals annually to other supporters and donors. It is the policy of the Trust never to make fundraising telephone calls. No complaints were received from Friends and supporters about fundraising methods.

Our fundraising materials and communications clearly highlight that:

- The National Churches Trust does not make public or sell supporter details to any third parties; and
- Friends and supporters only receive updates about the Trust’s work where they have opted to do so and where they have consented to receive them by post and/or email. Anyone not wanting to receive these can let the Trust know and such communication will not then be sent.

Risk assessments are carried out before undertaking any fundraising and marketing activities to ensure compliance with the General Data Protection Regulation.

Trustees

The trustees, who are the directors of the charity for the purposes of company law, are responsible for the activities of the Trust, ensuring that it uses its funds for public benefit in accordance with its objects. The following were trustees during 2024 and up to the date of signature of the financial statements.

	Appointed/Resigned
Sir Philip Rutnam (Chairman)	
Shirley Adams JP	
Sir Paul Britton CB CVO	
Gerald Corbett DL	
Donna McDonald	
Dr David Muir	(Resigned February 2024)
Catherine Pepinster	
Dr Stephen Sklaroff	
Henry Stanford ACA (Treasurer)	
Sarah Stewart OBE DL	
Dr Nigel Walter FRIBA, FRSA	
Revd Lucy Winkett	(Resigned April 2025)

The Trust has three standing committees which focus on particular areas.

The Nominations Committee recommends the appointment and re-appointment of trustees, maintains an overview of the process of induction for new trustees, and ensures that there are appropriate succession plans in place for the Chairman, Treasurer and Chief Executive.

The Grants Committee considers and recommends applications from churches for grants. It includes a number of external, independent members with a wide range of expertise, as well as at least two trustees.

The Risk and Audit Committee oversees the Trust’s financial management and reporting, liaises with the external auditor and periodically reviews risks faced by the Trust and how the Trust manages its investments.



The Trust also from time to time convenes steering groups to lead the development of particular projects.

The members of the Trust's committees are listed on page 54. The trustees and other members of the Trust's committees and steering groups all give their time voluntarily.

New trustees are recommended for appointment by the existing trustees on the advice of the Nominations Committee.

The appointment of trustees is subject to ratification by the Trust's Joint Presidents, the Archbishops of Canterbury and York. At their first meeting in any calendar year the trustees elect a chairman and vice-chairman from among their number who hold office until the first meeting of the trustees in the following calendar year or such earlier date as the trustees may at any time decide. They may be re-elected for subsequent periods.

No Trustee may serve for a continuous period of more than ten years.

The Nominations Committee meets regularly to consider how to identify the widest possible range of potential trustees.

The Committee is keen to ensure that the Board of trustees includes people of varied backgrounds and with a diverse range of skills.

Trustees take an active part in supporting the work of the Trust. This includes attending ceremonies and events marking the completion of projects funded by The National Churches Trust and attending church tours and other fundraising events.

## Staff and Volunteers

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The Trust has a small staff responsible for working with the trustees to develop a strategic plan for the group and for delivering its programme of support for churches, under the overall direction of the Chief Executive, Claire Walker.

The National Churches Trust is committed to helping ensure that the United Kingdom's Christian places of worship remain in use and of benefit to as many people as possible. We are grateful for the hard work and dedication of all the staff, and for the support of volunteers who help with a number of our projects and activities.

On behalf of the trustees, our thanks go to our Friends and supporters who continue to make our work possible through their donations and who remain dedicated to our cause.

As a charity which receives no regular funding from Government or church authorities, our work is only made possible by the generous voluntary contributions we receive, and we are truly appreciative of the great support afforded to us by so many people. We remain particularly grateful to an anonymous donor who has provided significant support in 2024.

No one organisation can ensure the future of the UK's churches, chapels and meeting houses. Our appreciation for their help and guidance is therefore extended to the many church building experts in the UK, the volunteers who help keep churches alive, and the wider heritage community, including The National Lottery Heritage Fund, Historic England, the Department for Communities in Northern Ireland, Cadw and Historic Environment Scotland, all of whom have continued to champion church buildings and the case for their support during 2024.

**Sir Philip Rutnam**

12 June 2025

# Independent auditor's report to the members of the National Churches Trust

## Opinion

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We have audited the financial statements of The National Churches Trust (the 'charitable parent company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the group statement of financial activities, the group and charitable parent company balance sheets, group statement of cash flows, the principal accounting policies and the notes to the financial statements. 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 of the charitable parent company's affairs as at 31 December 2024 and of the group's 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 requirements of the Companies Act 2006.

## Basis for opinion

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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 group 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

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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 and charitable parent 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

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The trustees are responsible for the other information. The other information comprises the information included in the annual report and financial statements, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 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 or a material misstatement of the other information. 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 matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which is also the directors' report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report, which is also the directors' report for the purposes of company law, has 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 the charitable parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable parent company 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;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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's and the charitable parent 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 the charitable parent company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations; and

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and those that relate to fundraising and are overseen by the Fundraising Regulator and those that relate to data protection (General Data Protection Regulation).

We assessed the susceptibility of the group and charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management and representatives of those charged with governance as to their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- performed substantive testing of expenditure including authorisation thereof; and
- tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- reading the minutes of meetings of those charged with governance; and
- enquiring of management and representatives of those charged with governance as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

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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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Peter Mackereth (Senior Statutory Auditor)  
For and on behalf of Buzzacott Audit LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

Date:



## Consolidated statement of financial activities for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
<b>Income and endowments:</b>					
Grants, donations and legacies	3	1,176,259	2,317,821	40,000	3,534,080
Charitable activities	4	20,359	–	–	20,359
Other trading activities	5	48,550	–	–	48,550
Investment income	6	53,334	98,982	78,656	230,972
<b>Total income and endowments</b>		<b>1,298,502</b>	<b>2,416,803</b>	<b>118,656</b>	<b>3,833,961</b>
<b>Expenditure:</b>					
Costs of raising funds:					
• Raising grants, donations and legacies		493,185	26,674	–	519,859
Charitable activities:					
• Maintaining and enhancing church buildings		448,510	2,898,710	–	3,347,220
• Promoting church buildings		523,174	126,808	–	649,982
<b>Total expenditure</b>	7	<b>1,464,869</b>	<b>3,052,192</b>	<b>–</b>	<b>4,517,061</b>
<b>Net (expenditure)/income before gains on investments</b>		<b>(166,367)</b>	<b>(635,389)</b>	<b>118,656</b>	<b>(683,100)</b>
<b>Net gains on investments</b>	13	<b>–</b>	<b>77,937</b>	<b>64,743</b>	<b>142,680</b>
<b>Net (expenditure)/income</b>		<b>(166,367)</b>	<b>(557,452)</b>	<b>183,399</b>	<b>(540,420)</b>
<b>Transfers between funds</b>	20	<b>1,063</b>	<b>23,937</b>	<b>(25,000)</b>	<b>–</b>
<b>Net movement of funds for the year</b>		<b>(165,304)</b>	<b>(533,515)</b>	<b>158,399</b>	<b>(540,420)</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward 1 January		1,941,166	3,334,527	2,805,565	8,081,258
<b>Fund balances carried forward 31 December</b>		<b>1,775,862</b>	<b>2,801,012</b>	<b>2,963,964</b>	<b>7,540,838</b>

All of the Group's activities derived from continuing operations in the two financial years covered in this report.

## Consolidated statement of financial activities for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
<b>Income and endowments:</b>					
Grants, donations and legacies	3	567,037	4,186,040	51,000	4,804,077
Charitable activities	4	19,766	–	–	19,766
Other trading activities	5	43,890	–	–	43,890
Investment income	6	31,905	96,049	78,763	206,717
<b>Total income and endowments</b>		<b>662,598</b>	<b>4,282,089</b>	<b>129,763</b>	<b>5,074,450</b>
<b>Expenditure:</b>					
Costs of raising funds:					
• Raising grants, donations and legacies		450,206	13,843	–	464,049
Charitable activities:					
• Maintaining and enhancing church buildings		407,445	2,196,978	–	2,604,423
• Promoting church buildings		421,503	58,266	–	479,769
<b>Total expenditure</b>	7	<b>1,279,154</b>	<b>2,269,087</b>	<b>–</b>	<b>3,548,241</b>
<b>Net (expenditure)/income before gains on investments</b>		<b>(616,556)</b>	<b>2,013,002</b>	<b>129,763</b>	<b>1,526,209</b>
<b>Net gains on investments</b>	13	<b>–</b>	<b>292,813</b>	<b>257,312</b>	<b>550,125</b>
<b>Net (expenditure)/income</b>		<b>(616,556)</b>	<b>2,305,815</b>	<b>387,075</b>	<b>2,076,334</b>
<b>Transfers between funds</b>	20	<b>5,415</b>	<b>54,585</b>	<b>(60,000)</b>	<b>–</b>
<b>Net movement of funds for the year</b>		<b>(611,141)</b>	<b>2,360,400</b>	<b>327,075</b>	<b>2,076,334</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward 1 January		2,552,307	974,127	2,478,490	6,004,924
<b>Fund balances carried forward 31 December</b>		<b>1,941,166</b>	<b>3,334,527</b>	<b>2,805,565</b>	<b>8,081,258</b>

All of the Group's activities derived from continuing operations in the two financial years covered in this report.



## Balance sheets as at 31 December 2024

	Notes	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
<b>Fixed assets</b>					
Tangible assets	12	11,228	12,639	11,228	12,639
Investments	13	6,462,564	6,458,886	5,851,563	5,682,625
		6,473,792	6,471,525	5,862,791	5,695,264
<b>Current assets</b>					
Debtors	14	2,546,871	3,010,998	2,547,337	3,192,777
Short term deposits		1,125,861	578,725	1,125,861	578,725
Cash at bank and in hand		543,719	635,308	543,719	635,308
		4,216,451	4,225,031	4,216,917	4,406,810
<b>Creditors: amounts falling due within one year</b>	15	(3,149,405)	(2,615,298)	(3,131,403)	(2,589,396)
<b>Net current assets</b>		1,067,046	1,609,733	1,085,514	1,817,414
<b>Total net assets</b>		7,540,838	8,081,258	6,948,305	7,512,678
<b>Funds:</b>					
Unrestricted general funds		1,775,862	1,941,166	1,775,862	1,941,166
Restricted funds	18	2,801,012	3,334,527	2,733,934	3,282,449
Endowment funds	19	2,963,964	2,805,565	2,438,509	2,289,063
<b>Total funds</b>	21	7,540,838	8,081,258	6,948,305	7,512,678

Approved by the trustees and signed on their behalf by:

**Sir Philip Rutnam**  
(Chairman)

**Henry Stanford ACA**  
(Treasurer)

12 June 2025

Company Registration No. 06265201 (England and Wales)

## Consolidated statement of cash flows for the year ended 31 December 2024

	Notes	2024 £	2023 £
<b>Net cash provided by/(used in) operating activities</b>	A	<b>88,424</b>	(254,311)
<b>Cash flows from investing activities</b>			
Investment income		230,972	206,717
Sale of Investments		789,676	–
Purchase of tangible fixed assets		(2,851)	(11,606)
Purchase of investments		(650,674)	(50,000)
<b>Net cash provided by investing activities</b>		<b>367,123</b>	145,111
<b>Change in cash and cash equivalents</b>		<b>455,547</b>	(109,200)
Cash and cash equivalents at 1 January		1,214,033	1,323,233
<b>Cash and cash equivalents at 31 December</b>		<b>1,669,580</b>	1,214,033

## Notes to consolidated statement of cash flows for the year ended 31 December 2024

**A. Reconciliation of net movement in funds to net cash flow provided by/(used in) operating activities**

	2024 £	2023 £
Net movement in funds	(540,420)	2,076,334
Depreciation	4,262	7,762
Investment income	(230,972)	(206,717)
Investment (gains)	(142,680)	(550,125)
Decrease/(increase) in debtors	464,127	(1,662,444)
Increase in creditors	534,107	80,879
Net cash provided by/(used in) operating activities	<b>88,424</b>	(254,311)

**B. Analysis of cash and cash equivalents**

	2024 £	2023 £
Short term deposits	1,125,861	578,725
Cash at bank and in hand	543,719	635,308
Total cash and cash equivalents	<b>1,669,580</b>	1,214,033

No separate reconciliation has been prepared for the movement in net debt as there is no difference between the cash and cash equivalents and the net (debt) cash of the group.



## Notes to the financial statements – as at 31 December 2024

### 1. Presentation

#### Group structure

These financial statements consolidate the results of two registered charities which are managed together: The National Churches Trust (NCT) and The Luke Trust.

Together, they are referred to as the Group. The Luke Trust is included in these consolidated financial statements because NCT is its sole trustee and it is therefore controlled by the trustees of the NCT. Activities have been consolidated on a line by line basis in the statement of financial activities.

As a result of directions issued by the Charity Commission, the activities of the Historic Churches Preservation Trust (HCPT) and of the Incorporated Church Building Society (ICBS) are included as part of NCT. Funds given to HCPT and ICBS remain subject to their trusts and the terms under which they were given.

The consolidated statement of financial activities, the comparative statement of financial activities, the consolidated balance sheet and the consolidated statement of cash flows on pages 29 to 32 (together with their related notes) reflect the financial position of the Group as a whole. The separate charity balance sheet on page 31 and its related notes include NCT (including HCPT and ICBS) but exclude The Luke Trust. NCT is referred to in these financial statements as the Charity. A summary of the financial results and position of The Luke Trust is given in Note 24.

The Charity has not presented its own income and expenditure account as permitted by Section 408 of the Companies Act 2006. Gross income of the charity of £3,813,648 (2023- £5,053,137) and net expenditure of £564,374 (2023- £1,999,685 net income) has been dealt with in the financial statements of the Charity.

#### Funds

The funds of the Group are divided into three categories, depending on the terms on which they have been donated.

Unrestricted general funds are those which may be used for any purpose within the broad charitable objectives of the Charity and the Group.

Restricted funds are held for specific purposes laid down by the donors, and are not available for any other purpose.

Most of the restricted funds are available only for supporting the maintenance and improvement of church buildings, and include some funds which can only be used for specific projects or for churches in particular geographical areas.

Further details are set out in Note 18.

Endowment funds comprise a capital sum which must be permanently held. The income which arises on the endowment funds can be used for specified purposes and remains subject to the terms under which they were given. The Group operates a total return approach for two of its permanent endowment funds. All income, gains and losses are taken to the part of the fund representing accumulated unapplied returns in the first instance.

An amount reflecting the deemed investment return each year is calculated using the charity's endowment spending policy and may be transferred to income funds to be applied within the terms of these funds.

Further details of the endowment funds are set out in Note 19.

### 2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are set out below.

#### Basis of preparation

The financial statements have been prepared for the year to 31 December 2024 with comparative information given in respect of the year to 31 December 2023.

They have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (Charities SORP FRS 102) and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements are presented in sterling and are rounded to the nearest pound.

#### Critical accounting estimates and areas of judgement

Preparation of the financial statements requires the trustees to make judgements and estimates. Significant judgements and estimates have been made in relation to:

- estimating the likely amount of legacy income once the Group is aware of its entitlement to receive a legacy;
- the allocation of shared costs across activities based on staff time;
- estimating future income and expenditure flows for the purpose of assessing going concern (see overleaf).

## Notes to the financial statements – as at 31 December 2024

### Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made the assessment in respect of a period of at least one year from the date of approval of these financial statements.

The trustees have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. The trustees are of the opinion that the Group will have sufficient resources to meet its liabilities as they fall due. The most significant areas of judgement that affect items in the financial statements are detailed above. With regard to the next accounting period, the year ending 31 December 2025, the most significant areas that affect the carrying value of the assets held by the Group are the level of investment return and the performance of investment markets (see the investments and risk management sections of the trustees' report for more information).

### Income recognition

All income is recognised once the Group has entitlement to the resources, it is probable that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income comprises donations and legacies, income from charitable activities and income from trading activities, investment income and other income.

Donations and grants are recognised when the Group has confirmation of both the amount and settlement date. In the event of donations pledged but not received, the amount is accrued for where the receipt is considered probable. In the event that a donation is subject to conditions that require a level of performance before the Group is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Group and it is probable that those conditions will be fulfilled in the reporting period.

On occasion the Charity has assets donated to it. In order to maximise gift aid recovery it is the policy of the Charity to sell the asset. The amount recognised in the accounts is based on the value of the asset at the gift date.

Legacies are included in the statement of financial activities when the Group is entitled to the legacy, the amount of the legacy receivable can be reliably measured, the executors have established that there are sufficient surplus assets in the estate to pay the legacy and any conditions attached to the legacy are within the control of the Group. Entitlement is taken as the earlier of the date on which either: the Group is aware that probate has been granted, the estate has been finalised and

notification has been made by the executor to the Group that a distribution will be made, or when a distribution is received from the estate. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and title to the asset having been transferred to the Group.

Where legacies have been notified to the Group, or the Group is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities comprises contributions towards grant programme costs and income from church support activities and consultancy. Income from trading activities comprises payments from supporter events, corporate and other services income. Both categories of income are measured at the fair value of the amounts received or receivable, excluding discounts and rebates.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the bank.

### Resources expended

Expenditure is included in the statement of financial activities when incurred and includes irrecoverable VAT.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Group to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs.

All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- Expenditure on raising funds includes all expenditure associated with raising grants, donations and legacies.
- Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the Group through the provision of its charitable activities.

Expenditure on maintaining and enhancing church buildings reflects the costs of the Group's work with churches helping them to maintain the UK's heritage of church buildings and to enhance their suitability as centres of community life.



## Notes to the financial statements – as at 31 December 2024

Expenditure on promoting church buildings includes costs related to encouraging visits to churches, liaising with national church bodies and Government, and working generally to promote the value to communities of church buildings and to inspire everyone to value and enjoy them.

Grants payable are included in the statement of financial activities when approved. In order for a grant to be approved, the intended recipient has to provide evidence that it has any necessary consents to carry out the project and that the project is likely to go ahead. Grants approved but not paid at the end of the financial year are accrued.

In addition to grants payable, costs of each expenditure category include the salaries of those employees directly involved, other costs directly attributable to the category, and a proportion of general support costs.

In order to carry out the primary purposes of the Group it is necessary to provide support in the form of a suitable working environment, staff development, financial management, office services and equipment, good governance and similar costs. Support costs, including governance costs, represent indirect charitable expenditure. Governance costs comprise costs relating to the public accountability of the charity and compliance with regulation and good practice. Support costs are apportioned based on staff time.

### Tangible fixed assets

All assets or groups of assets costing more than £1,000 and with an expected useful economic life exceeding one year are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Leasehold improvements – on a straight line basis over the life of the lease up to the date of the first break clause.
- Office equipment- on a straight line basis over four years.

### Fixed asset investments

Listed investments are financial instruments which are traded on a public investment market. They are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

As noted above, the main form of financial risk faced by the Group is that of volatility in equity and other investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular investment sectors.

The Group does not acquire put options, derivatives or other complex financial instruments. The Group only has financial assets and financial liabilities of a kind that

qualify as basic financial instruments. Unlisted investments comprise certain silverware and similar artefacts that are specific to the charity's heritage. The items are included in the accounts at their fair value based on their estimated market value determined by the trustees with assistance from professional auctioneers.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and the opening carrying value or the purchase value if acquired during the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and the previous carrying value. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.

### Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. Debtors and prepayments are discounted to present value of the future cash receipt where such discounting is material.

### Cash at bank and in hand

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Term deposits of more than three months but less than one year or highly liquid deposits invested with the intention of generating a higher rate of interest are disclosed as short term deposits. Cash placed on deposit for more than one year is disclosed as a fixed asset investment.

### Creditors and provisions

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the Group anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### Pensions

The Group contributes to the personal pension schemes of its employees. These schemes are defined contribution schemes and the contributions are charged to the statement of financial activities as they are incurred.

### Operating leases

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

## Notes to the financial statements – as at 31 December 2024

## 3. Income from grants, donations and legacies

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Grants and donations	667,034	2,261,081	40,000	2,968,115
Legacies	509,225	56,740	–	565,965
	1,176,259	2,317,821	40,000	3,534,080

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Grants and donations	548,878	3,941,450	50,000	4,540,328
Legacies	18,159	244,590	1,000	263,749
	567,037	4,186,040	51,000	4,804,077

Included in the grants and donations line is £40,765 of donated goods and services. Donated goods are recorded at their fair value, whilst donated services are valued based on the time spent and rate of pay for similar services.

## 4. Income from charitable activities

Group	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Contributions towards grant programme costs	18,417	18,417
Church support activities and consultancy	1,942	1,349
	20,359	19,766

## 5. Income from other trading activities

Group	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Supporter events	15,860	11,467
Corporate support and other income	32,690	32,423
	48,550	43,890

## 6. Investment income

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
Income from listed investments	–	98,982	78,656	177,638
Interest receivable	53,334	–	–	53,334
	53,334	98,982	78,656	230,972

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Income from listed investments	–	96,049	78,763	174,812
Interest receivable	31,905	–	–	31,905
	31,905	96,049	78,763	206,717



## Notes to the financial statements – as at 31 December 2024

## 7. Total expenditure

Group	Grants (Note 16) £	Staff costs (Note 8) £	Other costs (Note 10) £	Governance costs (Note 11) £	Total 2024 £
<b>Costs of raising funds</b>					
Raising grants, donations and legacies	–	294,763	225,096	–	519,859
<b>Expenditure on charitable activities:</b>					
Maintaining and enhancing church buildings	2,706,734	436,687	180,976	22,823	3,347,220
Promoting church buildings	–	360,266	262,486	27,230	649,982
	2,706,734	1,091,716	668,558	50,053	4,517,061

	Raising funds £	Charitable activities £	Total 2024 £
<b>Expenditure from:</b>			
Unrestricted funds	493,185	971,684	1,464,869
Restricted funds	26,674	3,025,518	3,052,192
Total expenditure	519,859	3,997,202	4,517,061

Group	Grants (Note 16) £	Staff costs (Note 8) £	Other costs (Note 10) £	Governance costs (Note 11) £	Total 2023 £
<b>Costs of raising funds</b>					
Raising grants, donations and legacies	–	232,451	231,598	–	464,049
<b>Expenditure on charitable activities:</b>					
Maintaining and enhancing church buildings	2,081,669	344,371	158,822	19,561	2,604,423
Promoting church buildings	–	284,106	175,428	20,235	479,769
	2,081,669	860,928	565,848	39,796	3,548,241

	Raising funds £	Charitable activities £	Total 2023 £
<b>Expenditure from:</b>			
Unrestricted funds	450,206	828,948	1,279,154
Restricted funds	13,843	2,255,244	2,269,087
Total expenditure	464,049	3,084,192	3,548,241

## Notes to the financial statements – as at 31 December 2024

### 8. Staff costs

The average number of employees during the year was:

	2024 Number	2023 Number
Engagement	11	8
Church support	10	9
Management and administration	4	4
	<b>25</b>	<b>21</b>

Group	2024 £	2023 £
Employment costs		
Wages and salaries	904,559	718,294
Social security costs	92,650	69,996
Other pension costs	91,211	60,773
	<b>1,088,420</b>	<b>849,063</b>
Recruitment costs	3,296	11,865
	<b>1,091,716</b>	<b>860,928</b>

The trustees were not paid and did not receive any other benefits from employment within the Group. One member of staff earned within the range of £70,000 to £79,999 per annum and two staff members earned within the range of £60,000 to £69,999 (2023: 1 member of staff earned within the range £70,000 to £79,999 per annum).

The trustees are responsible for the overall direction and control of the Charity and its subsidiaries. The key management personnel of the Charity, having authority and responsibility for planning and controlling the activities of the Charity, comprise the trustees, the Chief Executive, the Deputy Chief Executive, the Head of Finance and the Director of Church Engagement. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £313,172 (2023: £273,149).

An ex-gratia payment of £3,941 was made in the year to provide financial support to an employee on long-term sick leave. This payment was made voluntarily and without any contractual obligation in order to support the staff member during a period of illness.

### 9. Trustee expenses

None of the trustees (or any persons connected with them) received any remuneration during the year (2023: none). No Trustee received payment for professional or other services supplied to the Group (2023: none).

Three trustees were reimbursed for expenditure on travel and subsistence totaling £1,572 in the year (2023: two trustees were reimbursed £1,454). The Charity purchased insurance to protect it from any loss arising from the neglect or default of its trustees and to indemnify the trustees against the consequences of neglect or default on their part. The insurance premium paid in the year by the Charity for a combined insurance policy, which included the cost of insuring the Charity as a whole as well as its trustees, totalled £5,998 (2023: £5,722).



## Notes to the financial statements – as at 31 December 2024

## 10. Other costs

Group	Total 2024 £	Total 2023 £
Property costs	64,357	61,555
Publicity, communications and marketing	195,287	217,423
Printing, post and stationery	63,663	53,358
IT, website and telephone	66,280	104,047
Travel and entertaining	9,430	6,824
Other costs	65,621	66,776
Depreciation	4,263	7,762
Project costs	199,657	48,103
	668,558	565,848

## 11. Governance costs

These comprise all costs relating to the public accountability of the Group and its compliance with regulation and good practice. This includes costs related to statutory audit and governance-related legal fees.

Group	Total 2024 £	Total 2023 £
Auditor's remuneration		
• Statutory audit	19,406	19,356
• Non audit services: Taxation and VAT advice	2,273	1,238
Legal and professional fees	26,802	17,748
Trustee expenses (note 9)	1,572	1,454
	50,053	39,796

## Notes to the financial statements – as at 31 December 2024

## 12. Tangible fixed assets

Group & Charity	Leasehold improvements £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 January 2024	79,956	49,229	129,185
Additions	–	2,851	2,851
At 31 December 2024	79,956	52,080	132,036
<b>Depreciation</b>			
At 1 January 2024	79,956	36,590	116,546
Charge for year	–	4,262	4,262
At 31 December 2024	79,956	40,852	120,808
<b>Net book values</b>			
<b>At 31 December 2024</b>	–	11,228	11,228
At 31 December 2023	–	12,639	12,639

## 13. Fixed asset investments

	Group £	Charity £
<b>Listed investments:</b>		
Market value at 1 January 2024	6,443,871	5,667,510
Additions	650,674	40,000
Disposal	(789,676)	–
Realised gains	13,315	–
Unrealised gains	129,365	129,038
Market value at 31 December 2024	6,447,549	5,836,548
<b>Unlisted investments:</b>		
Other investments	15,015	15,015
<b>Market value at 31 December 2024</b>	<b>6,462,564</b>	<b>5,851,563</b>

	Group £	Charity £
<b>Listed investments:</b>		
Market value at 1 January 2023	5,843,746	5,132,721
Additions	50,000	50,000
Unrealised gains	550,125	484,789
Market value at 31 December 2023	6,443,871	5,667,510
<b>Unlisted investments:</b>		
Other investments	15,015	15,015
Investment in subsidiary company	–	100
Market value at 31 December 2023	6,458,886	5,682,625



## Notes to the financial statements – as at 31 December 2024

Analysis of listed investment holdings at 31 December 2024:

	<b>Group Market Value £</b>	<b>Group Historical Cost £</b>	<b>Charity Market Value £</b>	<b>Charity Historical Cost £</b>
CCLA Investment Management Investment Funds	<b>6,447,549</b>	3,635,912	<b>5,836,547</b>	3,025,238
	<b>6,447,549</b>	3,635,912	<b>5,836,547</b>	3,025,238

At 31 December 2024 64% of the CCLA Investment Funds were held by fund managers in overseas equities. The remaining listed investments were all held in the UK.

Analysis of listed investment holdings at 31 December 2023:

	<b>Group Market Value £</b>	<b>Group Historical Cost £</b>	<b>Charity Market Value £</b>	<b>Charity Historical Cost £</b>
CCLA Investment Management Investment Funds	6,443,871	3,685,238	5,667,510	2,985,238
	6,443,871	3,685,238	5,667,510	2,985,238

At 31 December 2023 63% of the CCLA Investment Funds were held by fund managers in overseas equities. The remaining listed investments were all held in the UK.

## 14. Debtors

	<b>Group 2024 £</b>	<b>Group 2023 £</b>	<b>Charity 2024 £</b>	<b>Charity 2023 £</b>
Legacies receivable	<b>724,362</b>	490,001	<b>724,362</b>	490,001
Grants receivable	<b>1,743,140</b>	2,445,614	<b>1,743,140</b>	2,445,614
Other debtors and prepayments	<b>79,369</b>	75,383	<b>79,369</b>	75,383
Amount due from group entities	–	–	<b>466</b>	181,779
	<b>2,546,871</b>	3,010,998	<b>2,547,337</b>	3,192,777

## Notes to the financial statements – as at 31 December 2024

## 15. Creditors – Amounts falling due within one year

	Group 2024	Group 2023 £	Charity 2024 £	Charity 2023 £
Grants payable (note 16)	3,054,179	2,494,287	3,036,176	2,468,287
Funds held on behalf of others (note 17)	10,000	32,000	10,000	32,000
Accruals and other creditors	85,226	89,011	85,227	89,109
	<b>3,149,405</b>	<b>2,615,298</b>	<b>3,131,403</b>	<b>2,589,396</b>

## 16. Grants

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Grants unpaid as at 1 January	2,494,287	2,385,463	2,468,287	2,279,129
Grants awarded in the year	2,843,687	2,215,937	2,833,687	2,205,937
Grants cancelled in the year	(136,953)	(134,268)	(136,953)	(134,268)
Grants paid in the year	(2,146,842)	(1,972,845)	(2,128,844)	(1,882,511)
<b>Grants unpaid as at 31 December</b>	<b>3,054,179</b>	<b>2,494,287</b>	<b>3,036,177</b>	<b>2,468,287</b>

All grants are payable to institutions. All restricted fund grants are made in respect of the fabric of the building of places of worship. Grants are cancelled if not taken up within two years. In addition to the grants awarded by the Group from its own funds, as summarised above, NCT managed grant programmes on behalf of other charities (see note 17). Further details of grants awarded in the year are included within the trustees' Report.

## 17. Funds held on behalf of others

Group & Charity	Total 2024 £	Total 2023 £
Funds held as at 1 January	32,000	60,000
Funds received in the year	45,100	45,100
Contribution towards grant programme costs	(100)	(100)
Grants paid out in the year	(67,000)	(73,000)
<b>Funds held as at 31 December</b>	<b>10,000</b>	<b>32,000</b>

NCT acts as an agent managing grant programmes on behalf of other charities, as summarised above. The movement of these funds is not recognised in the statement of financial activities of the Group.

## Notes to the financial statements – as at 31 December 2024

## 18. Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	Gains and losses and transfers £	At 31 December 2024 £
<b>Charity</b>					
General HCPT funds	617,603	184,558	(495,138)	77,937	384,960
ICBS funds for Church of England churches	655	978	–	–	1,633
Facility grants/Disabled Access	939	4,460	(4,269)	–	1,130
Maintenance grants	77,809	272,000	(191,989)	–	157,820
Wolfson grants	3,086	400,000	(402,540)	–	546
Headley grants	–	90,000	(90,000)	–	–
Medium or large grants	150,000	152,000	(151,986)	–	150,014
English Churches-Interior Works	87,228	–	(56,669)	–	30,559
The Cherish Project	1,793,143	–	(550,829)	(1,063)	1,241,251
Events	–	750	(750)	–	–
Benefact Trust-Research Project	20,000	–	(20,000)	–	–
<i>Grants for churches in:</i>					
Berkshire	–	2,000	–	–	2,000
Derbyshire	–	5,000	(5,000)	–	–
England	–	300,000	(250,000)	–	50,000
Hampshire and the Islands	626	313	(626)	–	313
Kent	37,430	–	(7,208)	–	30,222
Suffolk & Norfolk	5,400	400	(1,750)	–	4,050
UK (Last Chance Churches)	181,603	230,345	(411,948)	–	–
Wales	8,321	740,000	(244,803)	–	503,518
Worcester/Birmingham/Herefordshire	–	10,000	(10,000)	–	–
Support for Churches in Northern Ireland	298,606	24,000	(146,688)	–	175,918
<b>Charity total</b>	<b>3,282,449</b>	<b>2,416,804</b>	<b>(3,042,193)</b>	<b>76,874</b>	<b>2,733,934</b>
<b>The Luke Trust</b> Income funds (note 24)	<b>52,078</b>	<b>–</b>	<b>(10,000)</b>	<b>25,000</b>	<b>67,078</b>
<b>Group total</b>	<b>3,334,527</b>	<b>2,416,804</b>	<b>(3,052,193)</b>	<b>101,874</b>	<b>2,801,012</b>

Transfers between funds are primarily the amount transferred from the unapplied funds of The Luke Trust (£25,000) to be applied towards grants payable.



## Notes to the financial statements – as at 31 December 2024

	At 1 January 2023 £	Income £	Expenditure £	Gains and losses and transfers £	At 31 December 2023 £
Charity					
General HCPT funds	401,917	367,956	(443,939)	291,669	617,603
ICBS funds for Church of England churches	395	980	(720)	–	655
Facility grants/Disabled Access	188	2,973	(2,222)	–	939
Maintenance grants	48,128	260,000	(195,319)	(35,000)	77,809
Wolfson grants	–	400,000	(396,914)	–	3,086
Headley grants	–	90,000	(90,000)	–	–
Heritage Stimulus Fund grants	–	(24,282)	24,282	–	–
Medium or large grants	150,000	150,000	(150,000)	–	150,000
Grants for Grade I pre-Victorian churches	–	–	(1,144)	1,144	–
English Churches-Interior Works	195,000	–	(107,772)	–	87,228
The Cherish Project	–	1,909,490	(110,932)	(5,415)	1,793,143
Events	–	3,750	(3,750)	–	–
Benefact Trust-Research Project	–	20,000	–	–	20,000
Grants for churches in:					
England and Wales	–	475,000	(465,119)	–	9,881
Hampshire and the Islands	313	313	–	–	626
Kent	63,000	–	(25,570)	–	37,430
Merseyside and Lancashire	26,500	–	(26,500)	–	–
Suffolk & Norfolk	–	5,400	–	–	5,400
UK (match funding)	–	277,759	(141,037)	35,000	171,722
Wales	10,000	10,000	(11,679)	–	8,321
Worcester/Birmingham/Herefordshire	10,000	–	(10,000)	–	–
Support for Churches in Northern Ireland	66,608	307,000	(75,002)	–	298,606
Maintenance Awards	–	25,750	(25,750)	–	–
Charity total	972,049	4,282,089	(2,259,087)	287,398	3,282,449
The Luke Trust Income funds (note 24)	2,078	–	(10,000)	60,000	52,078
Group total	974,127	4,282,089	(2,269,087)	347,398	3,334,527

Transfers between funds are primarily the amount transferred from the unapplied funds of The Luke Trust (£60,000) to be applied towards grants payable.

## Notes to the financial statements – as at 31 December 2024

## 19. Endowment funds

	Basil Brown CT £	R de Pass legacy £	Luke Trust £	Total £
At 1 January 2024	160,670	2,128,394	516,501	2,805,565
Donations/Legacy income	40,000	–	–	40,000
Investment income	–	58,343	20,313	78,656
Transfers (note 20)	–	–	(25,000)	(25,000)
	200,670	2,186,737	511,814	2,899,221
Investment gains	2,996	48,106	13,641	64,743
<b>At 31 December 2024</b>	<b>203,666</b>	<b>2,234,843</b>	<b>525,455</b>	<b>2,963,964</b>

	Basil Brown CT £	R de Pass legacy £	Luke Trust £	Total £
At 1 January 2023	99,431	1,889,207	489,852	2,478,490
Donations/Legacy income	50,000	1,000	–	51,000
Investment income	–	57,450	21,313	78,763
Transfers (note 20)	–	–	(60,000)	(60,000)
	149,431	1,947,657	451,165	2,548,253
Investment gains	11,239	180,737	65,336	257,312
At 31 December 2023	160,670	2,128,394	516,501	2,805,565

The endowment fund bequeathed by Mr R de Pass must be held permanently by the HCPT. Income which arises from this endowment fund can be used for the maintenance of the fabric of Grade I listed historic parish churches dating from before the Victorian period. A total return resolution for this endowment was passed by the trustees in December 2017 (see note 20). No transfers from the R de Pass legacy to the income fund were made in the year.

The endowment fund held by The Luke Trust must be held permanently. A total return resolution for this endowment was passed by the trustees on 14 June 2018 (see note 20). The transfer of funds from this endowment represents the annual transfer to the income fund. Income which arises from this endowment fund (see note 18) can be used for grants to churches, subject to certain geographical preferences.

The Basil Brown Charitable Trust endowment must be held permanently by the NCT. Income which arises from this endowment fund can be used for the installation of accessible loos for disabled people and the provision of kitchen facilities within churches, preferably in areas of high deprivation.

## Notes to the financial statements – as at 31 December 2024

**20. Application of the power of total return**

The investment power of total return was granted by the trustees for the R de Pass legacy via the passing of a total return resolution on 14 December 2017 and for The Luke Trust on 14 June 2018. The power of total return allows the trustees to decide in each year how much of the unapplied total return is transferred to income funds and so available for grant making expenditure. There was no transfer from the R de Pass legacy in the year (2023: nil). £25,000 (2023: £60,000) was transferred in the year from The Luke Trust.

The investment return and application of total return to income and to the permanent endowment fund is analysed below:

	R de Pass legacy		The Luke Trust	
	2024 £	2023 £	2024 £	2023 £
Value of endowment as at 1 January	1,877,277	1,800,609	433,504	416,031
Unapplied total return as at 1 January	251,117	88,598	82,997	73,821
Add:				
Investment return: income	58,343	57,450	20,313	21,313
Investment return: realised gains	–	–	13,315	–
Investment return: unrealised gains	48,106	180,737	326	65,336
Unapplied total return before transfers to income	357,566	326,785	116,951	160,470
Less:				
Unapplied total return applied to income	–	–	(25,000)	(60,000)
Unapplied total return applied to endowment value	(41,300)	(75,668)	(9,537)	(17,473)
Unapplied total return as at 31 December	316,266	251,117	82,414	82,997
Value of endowment as at 31 December	1,918,577	1,876,277	443,041	433,504
Endowment income	–	1,000	–	–
Permanent endowment including unapplied total return as at 31 December	2,234,843	2,128,394	525,455	516,501



## Notes to the financial statements – as at 31 December 2024

## 21. Analysis of net assets between funds

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	11,228	–	–	11,228
Investments	799,337	2,784,239	2,878,988	6,462,564
Current assets	1,128,455	3,003,020	84,976	4,216,451
Creditors: due within one year	(163,158)	(2,986,247)	–	(3,149,405)
At 31 December 2024	1,775,862	2,801,012	2,963,964	7,540,838

Group	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	12,639	–	–	12,639
Investments	517,053	3,137,268	2,804,565	6,458,886
Current assets	1,593,617	2,630,414	1,000	4,225,031
Creditors: due within one year	(182,143)	(2,433,155)	–	(2,615,298)
At 31 December 2023	1,941,166	3,334,527	2,805,565	8,081,258

Charity	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	11,228	–	–	11,228
Investments	799,338	2,698,692	2,353,533	5,851,563
Current assets	1,128,454	3,003,487	84,976	4,216,917
Creditors: due within one year	(163,158)	(2,968,245)	–	(3,131,403)
At 31 December 2024	1,775,862	2,733,934	2,438,509	6,948,305

Charity	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Tangible fixed assets	12,639	–	–	12,639
Investments	517,153	2,877,409	2,288,063	5,682,625
Current assets	1,593,617	2,812,193	1,000	4,406,810
Creditors: due within one year	(182,243)	(2,407,153)	–	(2,589,396)
At 31 December 2023	1,941,166	3,282,449	2,289,063	7,512,678

The total unrealised gains as at 31 December 2024 constitute movements on revaluation of investments and are as follows:

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Unrealised gains at 1 January	2,761,438	2,211,313	2,685,077	2,200,288
Disposal	(89,676)	–	–	–
Revaluation	142,680	550,125	129,038	484,789
Total unrealised gains at 31 December	2,814,442	2,761,438	2,814,115	2,685,077

## Notes to the financial statements – as at 31 December 2024

### 22. Operating lease commitments

Annual commitments of the Group and Charity in respect of operating leases expire as follows:

<b>Leasehold property</b>		
<b>Group &amp; Charity</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Less than 1 year	<b>40,194</b>	17,798
Between 1 and 2 years	<b>39,299</b>	1,194
Between 2 to 5 years	<b>15,935</b>	299
	<b>95,428</b>	19,291

The amounts presented reflect the lease obligations to the next contractual break clause.

### 23. Members' liability

The company has no share capital and is a charitable company limited by guarantee.

The members would be required to contribute a maximum of £10 each in the event of liquidation.

### 24. The Luke Trust

The Luke Trust, registered charity no. 1000550, is deemed to be a subsidiary of NCT as the latter is the sole trustee of the former. The income of The Luke Trust endowment is directed towards churches within the remit of HCPT needing assistance for fabric repair, subject to certain geographical preferences.

A summary of the financial statements of The Luke Trust is as follows:

<b>Statement of financial activities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Investment income	<b>20,313</b>	21,313
Charitable activities - grants awarded (less grants cancelled)	<b>(10,000)</b>	(10,000)
Gains on investment assets	<b>13,641</b>	65,336
Net increase	<b>23,954</b>	76,649
<b>Balance sheet</b>		
Investments	<b>611,001</b>	776,361
Net current liabilities	<b>(18,468)</b>	(207,782)
Total net assets	<b>592,533</b>	568,579
Restricted funds	<b>67,078</b>	52,078
Permanent endowment funds	<b>525,455</b>	516,501
Total funds	<b>592,533</b>	568,579

### 25. Related party transactions

In accordance with FRS 102, the Charity has taken advantage of the exemption from disclosing transactions between itself and other group entities (The Luke Trust). The aggregate amount of donations received in the year from trustees was £5,866 (2023: £12,799).

There were no other related party transactions during the year that require disclosure (2023: none) other than those stated in note 9.



Tundergarth Parish  
Church, Lockerbie,  
Dumfries & Galloway,  
winner of our 2024  
Open for Visitors  
Award.





# We awarded or recommended **314** awards

## Aberdeen City

**Aberdeen:** St Andrew's Church (formerly Cathedral) £10,000, £8,000

**Aberdeen:** St James Episcopal Church £10,000



*Our Lady Star of the Sea, Amlwch, Anglesey/Ynys Môn*

## Anglesey / Ynys Môn

**Amlwch:** Our Lady Star of the Sea & St Winefride £3,615

## Angus

**Brechin:** Brechin and Farnell Parish Church £2,060

**Dundee:** City Church Dundee £20,000

**Dundee, Lochee:** St Mary the Immaculate Conception £12,792, £9,318

## Antrim

**Antrim:** All Saints £15,703

**Belfast:** First Presbyterian (Non-Subscribing) Church £10,000, £10,000

**Belfast:** Sinclair Seaman's Presbyterian Church £50,000, £10,000

**Carrickfergus:** St Nicholas £10,000

**Cushendall:** St Mary's Church £1,782

**Gartree:** Gartree Parish Church £10,000, £9,000

**Glarryford:** Killymurris Presbyterian Church £10,000

**Stoneyford:** St John's Parish £4,500

## Armagh

**Grange:** St Aidan £10,000

**Keady:** St Matthew £9,000

**Portadown:** St Mark's Parish Church £5,000

## Ayrshire

**Ayr:** Holy Trinity £10,000

## Bedfordshire

**Blunham:** St Edmund or St James £10,000, £5,000

**Old Warden:** St Leonard £5,000

## Berkshire

**Marlston:** St Mary (Magdalene) £4,605

## Bristol

**Bristol:** St Nicholas £3,120

## Buckinghamshire

**Great Brickhill:** St Mary £13,726

## Caerphilly / Caerffili

**Crosskeys:** Hope Baptist Church £6,500

**Machen:** St John the Baptist £3,070

**Risca:** St Mary the Virgin £50,000

## Cambridgeshire

**Girton:** St Andrew £2,000

**Little Paxton:** St James £3,300

**Lode:** St James £5,000

**Northborough:** St Andrew £10,000, £5,000, £5,000

**St Ives:** St Ives Methodist Church £4,363

## Cardiff / Caerdydd

**Cardiff:** Trinity Centre £41,245

**Rhiwbina:** Bethesda Cardiff £50,000

## Carmarthenshire / Sir Gaerfyrddin

**Burry Port:** Jerusalem Independent Chapel £10,000

**Llanelli:** St Elli £50,000

## Cheshire

**Cheadle:** St Mary £1,000

**Chester:** St Peter £40,000

**Macclesfield:** St Michael & All Angels £10,366, £6,541

## City of Edinburgh

**Edinburgh:** Life Church £3,100

**Edinburgh:** Marchmont St Giles Parish Church £5,000

## Clackmannanshire

**Alva:** Alva Parish Church £5,000

## Conwy

**Penmachno:** St Tudclud £10,000

## Cornwall

**Grade:** St Grada & Holy Cross £30,000, £10,000, £5,000

**Mousehole:** Mousehole Methodist Church £40,000, £10,000

**Probus:** St Probus & St Grace £3,430

**St Ewe:** All Saints £3,500

**South Hill:** St Sampson £5,037, £5,000, £4,000

**Truro:** Come-to-Good Quaker Meeting House £35,000

## Cumbria

**Bewcastle:** St Cuthbert £10,000

**Dalton-in-Furness:** St Mary £10,000

**Grange-over-Sands:** Grange Methodist Church £20,000

**Holme Cultram:** St Cuthbert £6,553

**Kirkby Lonsdale:** St Mary the Virgin £10,000, £10,000

**Penrith:** St Andrew £8,280

**St Bees:** St Mary & St Bega £8,797

**Workington:** Our Lady Star of the Sea and St Michael £1,400

## Denbighshire / Sir Ddinbych

**Henllan:** St Sadwrn £10,000

**St Asaph:** Eglwys Sant Asa, St Asaph Parish Church £2,511

# Gifts in 2024, totalling **£2.90 million**

## Derbyshire

**Bonsall:** St James Apostle **£15,000**  
**Chellaston:** St Peter **£3,680**  
**Derby:** St John the Evangelist **£4,500**  
**Hartshorne:** St Peter **£4,573**  
**Hathersage:** St Michael & All Angels **£5,000**

## Devon

**Abbotsham:** St Helen **£15,703**  
**Bridgerule:** St Bridget **£10,000, £8,000**  
**Egg Buckland:** St Edward **£5,000, £5,000**  
**Horrabridge:** St John the Baptist **£1,312**  
**Sheepstor:** St Leonard **£5,459, £4,000**  
**Totnes:** St Mary **£40,000, £10,000**

## Dorset

**Ibberton:** St Eustace **£10,000, £4,000**  
**Melbury Abbas:** St Thomas **£4,500**  
**Salway Ash:** Holy Trinity **£5,000**  
**Stoke Abbott:** St Mary **£3,500, £3,000**  
**Weymouth:** Holy Trinity **£3,368**  
**Worth Matravers:** St Nicholas **£10,000**

## Down

**Annalong:** Kilhorne Parish Church **£5,000**  
**Ballyphilip:** St James **£10,000**

## Dumfries and Galloway

**Tundergarth:** Tundergarth Kirks Trust **£30,000, £10,000**

## Durham

**Muggleswick:** All Saints **£18,986**  
**West Rainton:** St Mary **£10,000, £10,000**

## East Riding of Yorkshire

**Elloughton:** St Mary **£5,865**  
**Hornsea:** Hornsea United Reformed Church **£5,500**

## East Sussex

**Arlington:** St Pancras **£5,000**  
**Brighton:** St Peter **£10,000, £5,000**  
**Hastings:** All Saints **£3,000, £3,000**  
**Ore:** Christ Church **£5,000**  
**Wadhurst:** St Peter & St Paul **£5,000, £4,806**

## Essex

**Great Bromley:** St George **£10,000, £5,000**  
**Theydon Garnon:** All Saints **£10,000**  
**Wickford:** St Catherine **£1,275**

## Fermanagh

**Castle Archdale:** St Patrick **£8,000**  
**Montiagh:** St Patrick **£2,250**

## Fife

**Auchtermuchty:** Edenshead Parish Church **£10,000, £10,000**  
**Dunfermline:** RCGG Covenant Restoration Assembly  
**£10,000, £6,150**  
**Limekilns:** Limekilns Parish Church **£5,000**

## Gloucestershire

**Kelmscot:** St George **£4,500**  
**Little Barrington:** St Peter **£5,000**  
**Redbrook:** St Saviour **£2,925**  
**Tidenham:** St Mary **£10,000**  
**Wormington:** St Katharine **£4,500**



*St Nicholas, Chiswick, Greater London*

## Greater London

**Barnsbury:** St Andrew **£5,000**  
**Bermondsey:** St Mary Magdalen Ss Olave, John & Luke **£5,000**  
**Chiswick:** St Nicholas, **£10,000**  
**Marble Arch:** The Annunciation **£6,500**  
**Peckham:** Our Lady of Sorrows **£40,000**  
**Shoreditch:** St Leonard **£4,000**  
**Walworth:** St Peter **£1,800**  
**Wandsworth:** All Saints **£10,000, £6,000**

## Greater Manchester

**Alkrington:** St Thomas More **£21,901**  
**Atherton:** Chowbent Unitarian Chapel **£5,119**  
**Failsworth:** St Mary the Immaculate Conception **£20,000**  
**Hindley Green:** St John **£10,000**  
**Manchester:** Holy Name Church **£10,000**  
**Manchester, Mulberry Street:** St Mary (Hidden Gem) **£5,000**  
**Oldham:** Limeside Methodist Church **£7,000**  
**Prestwich:** St Margaret Holyrood **£10,000, £8,000**  
**Swinton:** St Charles **£6,500**  
**Whitefield:** Whitefield Methodist Church **£1,729**

## Gwynedd

**Tywyn:** St Cadfan **£10,000, £8,000**

## Hampshire

**Idsworth:** St Hubert **£8,000, £8,000**  
**Southsea:** St Simon **£10,000, £5,000**



## Herefordshire

**Leominster:** St Peter & St Paul **£8,831**

## Hertfordshire

**Tewin:** St Peter **£5,000**

## Kent

**Canterbury:** All Saints **£10,000**

**Coxheath:** Holy Trinity **£2,787**

**Dunkirk & Hernhill:** St Michael **£5,000**

**Gillingham:** St Mary Magdalene **£10,000, £5,000**

**Iwade:** All Saints **£4,000**

**Maidstone:** Maidstone United Reformed Church **£9,000**

**Ramsgate:** St George **£4,250**

**Shipbourne:** St Giles **£7,113**

**Staplehurst:** All Saints **£10,000, £10,000, £5,000, £5,000**

## Lanarkshire

**Motherwell:** St Mary **£500**

## Lancashire

**Altham:** St James **£10,000, £10,000, £7,000**

**Ashton-on-Ribble:** St Michael & All Angels **£4,440, £500**

**Blackburn:** St Silas **£2,300**

**Blackpool:** St Stephen-on-the-Cliffs **£22,442**

**Burnley:** Padiham Road Methodist Church **£4,000**

**Clitheroe:** St Michael & St John **£5,000**

**Dobcross:** Holy Trinity **£10,000**

**Fence:** Wheatley Lane Methodist Church **£10,000**

**Fleetwood:** Emmanuel Church **£4,724, £3,785**

**Horwich:** Holy Trinity **£20,000**

**Lytham St Annes, Ansdell:** The Well Baptist Church **£9,568, £8,239, £8,000, £5,000**

**Pleasington Priory:** St Mary and St John **£1,618**

**Preston:** St Francis Hill Chapel **£5,194**

**Rawtenstall:** St James the Less **£4,000**

**Samlesbury:** St Mary and St John Southworth **£3,208**

**Thornley, Lee House:** Church of St William of York **£9,000**

## Leicestershire

**Horninghold:** St Peter **£10,000, £10,000, £5,000**

**Shepshed:** St Botolph **£3,000**

## Lincolnshire

**Hackthorn:** St Michael and All Angels **£10,000**

**Threkingham:** St Peter ad Vincula **£3,000, £2,000**

## Londonderry

**Aghadowey:** St Guaire **£10,000**

## Merseyside

**Speke:** All Saints **£5,000**

## Merthyr Tydfil

**Dowlais:** St Illtyd **£100,000**

## Midlothian

**Carrick Knowe:** St David **£1,650**

**Edinburgh:** Greenbank Church **£525**

**Edinburgh, Portobello:** St Mark **£44,884**

## Monmouthshire / Sir Fynwy

**Bettws Newydd:** St Aeddan **£11,700**

**Chepstow:** St Mary's Priory **£5,104**

**Mathern:** St Tewdric **£50,000, £10,000, £5,000**

## Moray

**Burghead:** Burghead Free Church of Scotland **£10,000**

## Norfolk

**Billingford:** St Leonard **£1,750**

**Burgh Parva:** St Mary **£1,500**

**Larling:** St Ethelbert **£5,000**

**Norwich:** Oak Grove Community Church **£837**

**Pentney:** St Mary Magdalene **£5,000**

**Runhall:** All Saints **£6,086, £4,000**

## North Yorkshire

**Appleton Wiske:** Appleton Wiske Methodist Church **£2,500**

**Bishop Monkton:** St John the Baptist **£6,000**

**Dalton:** St John the Evangelist **£3,500**

**East Ayton:** St John the Baptist **£1,300**

**Edstone:** St Michael **£2,171**

**Grosmont:** St Matthew **£2,213**

**Pannal:** St Robert of Knaresborough **£4,254**

**Raskelf:** St Mary **£3,000**

**Scotton:** St Thomas **£3,000**

**Snape:** Snape Methodist Church **£1,947**

**South Otterington:** St Andrew **£15,000**

**Thirkleby:** All Saints **£3,381**

**Thirsk:** St Mary **£2,400**

**Yarm:** St Mary Magdalene **£5,456**

## Northamptonshire

**Brackley:** St Peter w St James **£7,245**

**Croughton:** All Saints **£5,000, £4,000, £4,000**

**Spratton:** St Andrew **£903, £681**

**Weston Favell:** St Peter **£4,500**



*St Aidan, Bamburgh, Northumberland*

## Northumberland

**Bamburgh:** St Aidan **£10,000**

**Warden:** St Michael & All Angels **£7,000, £3,000**

## Nottinghamshire

**Newark:** St Mary Magdalene **£10,000, £8,991**

**Nottingham:** St Saviour **£3,594**



**Orkney****Kirkwall:** Salvation Army Corps **£20,000****Oxfordshire****Wallingford:** St Mary le More & All Hallows **£5,000, £3,000****Perthshire****Blairgowrie:** Blairgowrie Parish Church **£600****Bridge of Earn:** Dunbarney and Forgandenny Parish Church **£10,000****Dunblane:** St Blane **£2,987****Perth:** Kinnoull Parish Church **£1,000****Renfrewshire****Paisley:** Paisley Abbey **£50,000, £10,000****Shropshire****Loppington:** St Michael & All Angels **£4,200****Telford, St George's:** St George **£4,000****Somerset****Babcart:** Holy Cross **£5,000****South Cadbury:** St Thomas a Becket **£5,000, £3,000****Stanton Drew:** St Mary the Virgin **£5,625****South Lanarkshire****Lanark:** St Mary's R C Church **£10,000****South Yorkshire****Sheffield:** Cemetery Road Baptist Church **£4,125****Staffordshire****Alton:** St John the Baptist **£8,500, £5,000****Cheadle:** St Giles **£10,000, £5,000****Stirling****Stirling:** Holy Trinity **£10,000****Stirling:** Stirling Methodist Church **£10,000****Suffolk****Borley:** Borley Church **£4,787****Little Thurlow:** St Peter **£10,000, £4,500****Shelley:** All Saints **£4,500, £3,000****Stoke-by-Nayland:** St Mary **£45,409****Withersfield:** St Mary **£10,000****Surrey****Shepperton:** St Nicholas **£16,724****Weybridge:** St James **£3,362****Sussex****Bexhill:** St Barnabas **£43,089****New Shoreham:** St Mary de Haura **£8,000, £5,000****Tyne and Wear****Whorlton:** St John **£2,000****Tyrone****Fivemiletown:** St John **£5,000, £5,000****Newmills:** Tullaniskien Parish Church **£10,000****Strabane:** Church of the Immaculate Conception **£15,703****Vale of Glamorgan / Bro Morgannwg****Dinas Powys:** St Peter **£10,000****Llantrithyd:** St Illtyd **£6,253****Warwickshire****Attleborough:** Holy Trinity **£29,148****Southam:** St James **£5,724****West Lothian****South Queensferry:** South Queensferry Parish Church **£2,130****West Midlands****Birmingham:** Lodge Road United Reformed Church **£5,000****Coventry:** St John Baptist **£10,000, £10,000****Stirchley:** Stirchley Community Church **£3,000****Walsall:** Central Hall Methodist Church **£1,584****Walsall:** St Matthew **£5,000****West Yorkshire****Barwick-in-Elmet:** Barwick-in-Elmet Methodist Church **£3,000****Clayton West w High Hoyland:** All Saints **£5,000****King Cross:** St Paul **£10,000, £5,000****Leeds, Chapeltown:** Holy Rosary **£8,977****Rippondon:** Stones Methodist Church **£13,465****Thurstonland:** St Thomas **£16,606****Wortley De Leeds:** St John the Evangelist **£3,000****Wiltshire****Heytesbury:** St Peter & St Paul **£7,634****Rodbourn Cheney:** St Mary **£2,800****Sherston Magna:** Holy Cross **£5,000****Trowbridge:** Bethesda Baptist Church **£1,255****Worcestershire****Bromsgrove:** St John the Baptist **£19,315, £10,000****Colwall:** St James the Great **£5,000****Wrexham / Wrecsam****Minera, St. Mary's** **£50,000****2024 Grants awarded or recommended**

Scheme	Total Awards	£
• Large	46	990,000
• Friends	1	10,000
• Medium	41	205,000
• Large (Wolfson)	26	228,000
• Medium (Wolfson)	30	194,086
• Large (Headley)	6	38,000
• Medium (Headley)	11	52,000
• Small	71	271,847
• Cecil King	8	55,000
• Treasure Ireland	12	95,500
• Cherish	44	292,072
• Last Chance Churches	18	467,182
<b>Totals</b>	<b>314</b>	<b>2,898,687</b>

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