

REGISTERED COMPANY NUMBER: 07340000 (England and Wales)

REGISTERED CHARITY NUMBER: 1138018

**Report of the Trustees and
Financial Statements for the Year Ended 31st December 2025
for
Immanuel Church, Chichester**

Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Immanuel Church, Chichester

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for the Year Ended 31st December 2025**

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**Report of the Trustees
for the Year Ended 31st December 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the Charity, as laid out in the governing document, are:

- (a) To advance the Christian faith in the UK and Worldwide for the benefit of the public in accordance with the statement of belief in the schedule including (but not by way of limitation) the worship of God, the preaching and proclamation of the Christian Gospel, pastoral care and the teaching of Christian doctrine and principles.
- (b) To relieve poverty, hardship, sickness and distress in the UK and Worldwide by providing grants, goods or services to individuals in need and/or charities or other organisations working to prevent or relieve poverty, hardship, sickness and distress.
- (c) To promote social welfare within the Chichester community by providing or assisting in the provision of facilities and activities for recreation or other leisure time occupation for the benefit of residents who have need of such provision by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Achievements and performance

The most significant event in the life of the church in 2025 has been the successful appointment of our new minister, Reverend Matthew White, following a rigorous appointment process led by Chichester Diocese and supported by members of the Leader and Trustee teams. As part of this process, the vicarage was given a £13,039 refurbishment. Matt's Induction Service in June was attended by over 120 people and led by Bishop Martin. Since then, Matt has been meeting with members of the congregation and with church leaders in Chichester, as well as preaching and leading services, chairing the Leaders' Team meetings and engaging with students at Chichester University.

Attendance at Sunday services and other church activities continued to flourish during the year, with many church members taking on additional responsibilities during the inter-regnum. Sunday attendance was consistently over 100. Messy Church and inter-generational church services proved popular with young families and the number of children attending Roots and Shoots (under 11s) on Sundays increased greatly. Our range of community activities continued to be popular with people finding help, encouragement and opportunities to make and deepen relationships; these include Parent and Toddler group, Men's Breakfast Club, Chatter Natter midweek groups, Curry Clubs for men and for ladies, Lovely Lunches, Newcomers' Teas and a Walking Group. In addition, the church organised a thriving programme of social events to which church members could invite friends and non-church members. These included: games nights, a quiz night, family fun swims, bonfire/barbecue night, and separate social events for men and ladies; all had a good response.

In addition, the church continued to work in partnership with Bishop Luffa School (the venue for Sunday services), to provide input to school assemblies and tutor groups. After providing free courses to parents at the school's request, the church has run more courses on Parenting Teenagers and the Marriage Course. Immanuel Church is also enrolled in the national programme of Transforming Lives for Good, providing support and encouragement to pupils who teachers have identified as struggling and would benefit from additional help. In September, we increased the number of coaches from 3 to 4. The support provided is hugely welcomed by school staff, pupils and their families.

**Report of the Trustees
for the Year Ended 31st December 2025**

Achievements and performance (continued)

A new initiative commenced during the summer – Healing on the Streets offers members of the public the opportunity to receive prayer for healing in East Street, Chichester. This is run one Saturday per month, is organised and overseen by Immanuel members and is supported by members of other Chichester churches. Immanuel Church organised a very successful church weekend away in May 2025 at Dalesdown Christian Conference Centre, and a large contingent of the congregation attended the national New Wine Festival at Shepton Mallet in July/August 2025.

As part of pastoral support, the church gave £2,374 to support individuals in unexpected financial need. This year the church gave grants to charities totalling £4,820 including supporting church youth in their faith journeys both overseas, such as the Naomi Hub in Uganda (£2,720), and at home to local missions.

The Leaders' Team now includes Reverend Matthew White (Minister-in-Charge), Reverend James Nickols (Associate Minister), three elected members of the congregation and two co-opted members. Shane Morton is employed as Church Administrator, working 2 days a week. Emma Darbyshire is employed as Children and Youth Worker, working 3 days a week.

Immanuel Church is sad to note the passing of one of its elected leaders, Monica Cooper, who continued to participate fully in the life of the church right up to her death in September 2025, when two special funeral services were led by Revd. Matthew White.

Financial Review

Annual Budget: A faith-based approach to the church budget was used to underpin the long-term vision of the church and associated activities. A detailed annual budget incorporating planned church activities was approved by the Trustees with input from the Leaders. The budget provides for Full Parish Ministry costs to the Diocese, the employment of two key part-time members of staff and the hire of the school hall for Sunday services.

Overview of 2025: The church aims to keep its expenditure broadly in step with its income year by year with regular income covering contractual operating expenditure commitments. During 2025, a deficit of £33,063 was seen at the year-end partly due to an increase in Parish contribution to the Diocese and failure of income to rise with inflation, also the one-off £13,039 cost of refurbishing the vicarage.

Reserves: It is Immanuel Church policy to maintain a minimum balance on general funds which equates to 3 months normal operating costs of running the charity. The positive bank balance at the end of the year allows the Church to cover short term fluctuations in income, offers some guarantee of employment to its employees and provides a cushion against sudden increases in expenditure. The balance of £77,485 in Unrestricted Reserves well exceeds this minimum requirement.

Cash Balance: The year-end bank balance of £56,474 is a significant sum which had accumulated over a number of years mainly through salary savings and thanks to Immanuel Church members for their continued financial giving. The bank balance declined by £30,296 in 2025 due to an operating deficit and use of reserves to refurbish the vicarage. To meet continued levels of operating costs there is a need for significant growth in income (arising both from increased membership and increased giving from existing members). If this growth were not to happen, or took more years to be realised, the cash balance would need to support church finances until such a time that this growth was realised. If projections show that bank balances are falling towards the levels as required by the Reserves Policy, the Leaders and Trustees will review expenditure levels and commitments. As part of prudent financial management, the Trustees and Leaders monitor expenditure and year-end projections on a monthly basis. Also, Trustees monitor the level of Reserve required and review it annually. A deposit account is held with the Monmouthshire Building Society but the charity has no investments or investment policy.

Income: As a church, Immanuel is mainly dependent for income on the voluntary offerings from church members and those attending its services. The majority of regular donations are eligible for the 25% income tax rebate, which is claimed by the church through the Gift Aid scheme.

Immanuel Church, Chichester

Report of the Trustees for the Year Ended 31st December 2025

During 2025, income from donations did not increase, as standing order income from an increase in church membership was negated by a loss of income due to members leaving the church. The church makes it easier to donate using Stripe online payment service, and card payment as an alternative method to cash. From time to time, the church asks its members to contribute additional funds to provide resources for growth in activities or new developments; this was not necessary during 2025.

The church is grateful for a grant of £5,000 received from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, the new Healing On the Streets outreach initiative and a parenting course hosted by the church.

Privacy: Care is taken by the church treasurer and team to keep donors' names and sums collected confidential, whichever method has been used for donation.

Risk Assessment

The major risks are considered to be **financial:** (i) fraud, (ii) loss of assets and **personal:** (iii) safeguarding children and vulnerable adults and (iv) health and safety.

The financial risks are controlled by (i) recording any minimal cash offerings (usually in the presence of 2 people); requiring 2 signatories on cheques of over £500, requiring second person approval of all non-salary payments of over £50 by maintaining a log of on-line banking payments and by making regular reports of financial matters to the church leaders and Trustees; (ii) maintaining an inventory of physical assets and having adequate insurance cover. In addition, the Board of Trustees check contractual arrangements, and provide guidance to staff on protecting the church's assets. In November 2022, the Trustees carried out a risk assessment under the Corporate Criminal Offence guidelines to ensure good governance against illegal tax evasion by donors.

Risks arising from safeguarding children and vulnerable adults are controlled by the commitment of the Ministry and Staff team, the Leadership Team and Board of Trustees to work together to fully implement the Church of England's guidance on safeguarding. This includes ensuring that all staff and all volunteers working with children and vulnerable adults take part in the required safeguarding training and where appropriate have been approved after a DBS check. The person appointed as Church Safeguarding Officer works closely with the Minister-in-Charge to oversee the church's performance; they are guided by the Diocesan Safeguarding Advisor, who in March 2020 gave the church a positive assessment.

Risks arising from Health and Safety are controlled by the oversight of the member of the Board of Trustees responsible for this area; for example, in ensuring risk assessments are carried out for all major activities and locations, with action plans as appropriate. The Trustees regularly monitor activities and, if necessary, purchase equipment to reduce risk of injury.

Public Benefit

Immanuel Church plans to operate for the public benefit through the provision of public Christian worship services, running Sunday activities for children and young people, community programmes such as a parents' and toddlers' group, and providing grants to various missionary organisations, who operate both in the UK and abroad.

Immanuel Church aims to be an open and welcoming church and publicises its activities on the church's website and social media such as Facebook and Instagram.

Care is taken to avoid disadvantage to those on low incomes, by keeping costs low, and providing confidential subsidies (for example, to assist with the costs of the annual church weekend away).

The Trustees have had regard to the guidance on public benefit published by the Charity Commission and are not aware of any harm caused by the Church which needs to be balanced against benefits.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Immanuel Church is part of the Church of England as a Mission Initiative appointed by a Bishop's Mission Order in the Diocese of Chichester. It is not a Parish Church but works in cooperation with parish churches within the city of Chichester and reports directly to the Diocese via the Archdeacon of Chichester.

The Church is registered under Company law as a limited company, and under Charity law as a registered charity. The governing document is the Memorandum and Articles of Association, incorporated on 9th August 2010 and amended on 13th December 2015. There are no specific restrictions in the Articles of Association. There are no formally related parties.

As a registered company, legally Immanuel Church is governed by the Board of Directors who are known within the church as Trustees. As Directors, the Trustees have a legal duty under Company law and Charity law to ensure the Church complies with all legal and statutory requirements. The Trustees are responsible for ensuring the Church operates within the Objects set out in the Articles of Association. The annual budget, the annual accounts, and all contractual arrangements need to be approved by the Trustees.

All Trustees have completed and signed a Trustee Eligibility Declaration confirming: they are willing and eligible to act as Trustees, they understand the charity's purposes and confirming they are not disqualified as a matter of law from acting as a Trustee. The Trustees have also confirmed they meet HMRC's requirements to be considered a "Fit and Proper Person".

The Board consists of a minimum of three Trustees, who are elected by church members. One third of the Trustees must step down each year and are eligible for re-election by the members; there is no maximum period of continuous service. More detailed aspects of governance are laid down in the Church's constitution (which was amended by Special Resolution on 1st October 2017). The Church's Constitution currently sets the upper limit at six elected trustees, as sufficient to cover the range of roles and responsibilities. Trustees must be members of the Church. The Minister is part of the Board of Trustees as an ex officio member.

The Board of Trustees met four times in 2025 in order to review the operation of the Church, to monitor the financial affairs and to review its policies. During 2025 the Board consisted of Mr P. Bradley as Chairman, Mrs C. Bacon as Honorary Treasurer and three other elected Trustees, together with the Minister and a Senior Leader; the Board were supported by Mr D. Grove the Church Treasurer.

According to the constitution, the organisation of the church's activities is structured by the Leadership Team which consists of the Minister (or ministers), together with up to six elected members. The Minister is responsible for the overall leadership and oversight of the Church, while the day to day running of the church is the responsibility of the Leadership Team as a whole. To ensure good collaboration, one of the Senior Leaders serves on both the Leadership Team and the Board of Trustees.

The full-time Minister-in-Charge is employed by the Church Commissioners, and reports to the Diocese of Chichester. Immanuel Church pays towards Diocesan costs via the Parish Ministry Costs scheme. Since 2018, the church staff team has also included an ordained church member, who acts as an unpaid part time Associate Minister, to assist with services and pastoral care. The church currently has two licensed Readers, who assist with services on an unpaid basis.

The church employs a number of staff to carry out key activities under the direction of the Minister and line managed by members of the Leadership Team. The church employs a part-time Church Administrator two days a week and a part-time Children and Youth Worker for three days a week.

An Annual General Meeting of members was held in April 2025, at which the Trustees and Leadership Team reviewed progress and discussed future plans. At a General Meeting for members in November the new minister shared thoughts about vision and strategy for the future and led a time of prayer.

**Report of the Trustees
for the Year Ended 31st December 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07340000 (England and Wales)

Registered Charity number
1138018

Registered office
26 Maplehurst Road
Chichester
West Sussex
PO19 6QL

Trustees

Mr P Bradley	Chairman
Mrs C Bacon	
Mr J Allin	resigned 27 th April 2025
Mrs B Nickols	
Rev. Chris Hill	resigned 27 th November 2025
Justin Osmond	co-opted 12 th November 2025

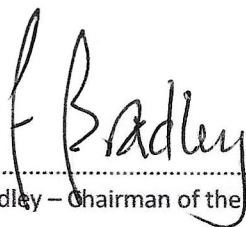
Independent Examiner

Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Raod
Chichester
West Sussex
PO20 7EQ

Bankers

HSBC Bank Plc
94 East Street
Chichester
West Sussex
PO19 1HD

The Report of the Trustees approved by order of the Board of Trustees, as the company directors, on 11th February 2026 and signed on the Board's behalf by:



.....
P Bradley – Chairman of the Board of Trustees

**Independent Examiner's Report to the Trustees of
Immanuel Church, Chichester**

Independent examiner's report to the trustees of Immanuel Church, Chichester ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sarah Alexander FCCA FCA
Lewis Brownlee (Chichester) Limited
Chartered Accountants
Appledram Barns
Birdham Road
Chichester
West Sussex
PO20 7EQ

Date: 20 February 2026

Immanuel Church, Chichester

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	130,625	-	130,625	145,050
Charitable activities	3				
Church Activities		12,865	-	12,865	15,007
Investment income	4	1,284	-	1,284	1,259
		<hr/>	<hr/>	<hr/>	<hr/>
Total		144,774	-	144,774	161,316
EXPENDITURE ON					
Charitable activities	5				
Church Activities		176,888	949	177,837	165,060
		<hr/>	<hr/>	<hr/>	<hr/>
Total		176,888	949	177,837	165,060
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME		(32,114)	(949)	(33,063)	(3,744)
Transfers between funds	12	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Net movement in funds		(32,114)	(949)	(33,063)	(3,744)
RECONCILIATION OF FUNDS					
Total funds brought forward		109,599	2,401	112,000	115,744
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>77,485</u>	<u>1,452</u>	<u>78,937</u>	<u>112,000</u>

The notes form part of these financial statements

Immanuel Church, Chichester

Balance Sheet
31st December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	5,276	-	5,276	7,365
CURRENT ASSETS					
Debtors	10	18,374	-	18,374	19,016
Cash at bank and in hand		<u>55,022</u>	<u>1,452</u>	<u>56,474</u>	<u>86,770</u>
		73,396	1,452	74,848	105,786
CREDITORS					
Amounts falling due within one year	11	<u>(1,187)</u>	-	<u>(1,187)</u>	<u>(1,151)</u>
NET CURRENT ASSETS		<u>72,209</u>	<u>1,452</u>	<u>73,661</u>	<u>104,635</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>77,485</u>	<u>1,452</u>	<u>78,937</u>	<u>112,000</u>
NET ASSETS		<u>77,485</u>	<u>1,452</u>	<u>78,937</u>	<u>112,000</u>
FUNDS	12				
Unrestricted funds				77,485	109,599
Restricted funds				<u>1,452</u>	<u>2,401</u>
TOTAL FUNDS				<u>78,937</u>	<u>112,000</u>


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th February 2026 and were signed on its behalf by:



P Bradley – Chairman of the Board of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- The requirements of Section 7 Statement of Cash Flows

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to the trustees on governance or constitutional matters.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

General equipment	-	10% on reducing balance
Computers and PA equipment	-	25% on reducing balance

Tangible fixed assets for use by the Charity are capitalised if they have a useful life of more than one year. They are valued at cost or, if gifted, at the value to the Charity on receipt.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at amortised cost using the effective interest method used unless the effect of discounting would be immaterial, in which case they would be stated at cost. The Charity has no advanced financial instruments.

**Notes to the Financial Statements
for the Year Ended 31st December 2025**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift Aid giving	95,834	99,179
Gift Aid tax reclaimed	24,033	26,287
Cash and other donations	<u>10,758</u>	<u>19,584</u>
	<u>130,625</u>	<u>145,050</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Church Activities		
Church weekend	4,069	5,272
Outreach and church events	8,108	8,979
Youth activities	<u>688</u>	<u>756</u>
	<u>12,865</u>	<u>15,007</u>

Memorandum:

Analysis of Grants received

	2025	2024
	£	£
Benham Charitable Settlement Trust	<u>5,000</u>	<u>5,000</u>

The church received an unrestricted grant of £5,000 from the Benham Charitable Settlement trust which was primarily used for church mission and Kingdom activities such as the Church Weekend, the new Healing on the Streets outreach initiative and a parenting course hosted by the church.

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,284</u>	<u>1,259</u>

Notes to the Financial Statements
for the Year Ended 31st December 2025

5. CHARITABLE ACTIVITIES COSTS

	2025 £	2024 £
Church Activities		
Parish Contribution to Diocese	81,445	77,500
Vicar's expenses and Vicarage	15,726	3,135
School Halls rent	11,193	10,967
Equipment and premises	745	1,236
Depreciation	1,827	1,701
Staff costs	34,151	32,411
Services and Ministry	2,336	1,366
Church Weekend	4,613	5,432
Pastoral care	560	34
Giving and Sharing	2,374	1,626
Special gifts	0	2,362
Discipleship and training	2,056	4,224
Missions	3,220	8,014
Transforming Lives for Good (TLG)	949	999
Youth activities	3,605	2,525
Youth missions	1,600	1,300
Community outreach and church events	4,640	6,199
License and subscriptions	626	600
Website and IT costs	3,845	1,714
Administration and travel	790	141
Total Church Activities Costs	176,301	163,486
Support Costs - Governance		
Professional fees	34	34
Independent examination fees	1,050	1,020
Insurance	412	455
Bank charges	40	65
Total Support Costs	1,536	1,574
TOTAL CHARITABLE ACTIVITIES COSTS	177,837	165,060

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Independent examination fees	1,050	1,020
Depreciation - owned assets	1,827	1,701

**Notes to the Financial Statements
for the Year Ended 31st December 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

8. STAFF COSTS

	2025	2024
	£	£
Gross salaries	31,532	29,939
Employers' National Insurance costs	-	-
Pension costs	<u>2,619</u>	<u>2,472</u>
	<u><u>34,151</u></u>	<u><u>32,411</u></u>

The average monthly number of employees during the year was as follows:

	2025	2024
	<u>2</u>	<u>2</u>
Charitable activities		

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	General equipment £	Computer & PA equipment £	Totals £
COST			
At 1st January 2025	9,142	8,180	17,322
Additions	586	2,363	2,949
Disposals	<u>(508)</u>	<u>(2,703)</u>	<u>(3,211)</u>
At 31st December 2025	<u>9,220</u>	<u>7,840</u>	<u>17,060</u>
DEPRECIATION			
At 1st January 2025	4,717	5,240	9,957
Charge for year	<u>501</u>	<u>1,326</u>	<u>1,827</u>
At 31st December 2025	<u>5,218</u>	<u>6,566</u>	<u>11,784</u>
NET BOOK VALUE			
At 31st December 2025	<u><u>4,002</u></u>	<u><u>1,274</u></u>	<u><u>5,276</u></u>
At 31st December 2024	<u><u>4,425</u></u>	<u><u>2,940</u></u>	<u><u>7,365</u></u>

**Notes to the Financial Statements
for the Year Ended 31st December 2025**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift Aid recoverable	16,798	17,496
Prepayments and Accrued income (School rent)	<u>1,576</u>	<u>1,520</u>
	<u>18,374</u>	<u>19,016</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors (staff pension contributions)	137	131
Accruals and deferred income (Independent examiner's fee)	<u>1,050</u>	<u>1,020</u>
	<u>1,187</u>	<u>1,151</u>

12. FUNDS – Current Year

	At 1.1.25	Incoming resources	Resources expended	Transfers between funds	At 31.12.25
	£	£	£	£	£
Unrestricted funds					
General fund	109,599	144,774	(176,888)	-	77,485
Restricted funds					
Transforming Lives for Good (TLG)	<u>2,401</u>	<u>-</u>	<u>(949)</u>	<u>-</u>	<u>1,452</u>
TOTAL FUNDS	<u>112,000</u>	<u>144,774</u>	<u>(177,837)</u>	<u>-</u>	<u>78,937</u>

Restricted Funds are being held for the Transforming Lives for Good initiative (TLG) offering hope and a future for struggling children.

13. FUNDS – Prior Year

	At 1.1.24	Incoming resources	Resources expended	Transfers between funds	At 31.12.24
	£	£	£	£	£
Unrestricted funds					
General fund	114,059	157,476	(160,736)	(1,200)	109,599
Restricted funds					
Youth missions	289	-	(289)	-	-
Transforming Lives for Good (TLG)	-	3,400	(999)	-	2,401
HEART for the homeless	<u>1,396</u>	<u>440</u>	<u>(3,036)</u>	<u>1,200</u>	<u>-</u>
TOTAL FUNDS	<u>115,744</u>	<u>161,316</u>	<u>(165,060)</u>	<u>-</u>	<u>112,000</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.