

AID TO THE CHURCH IN NEED (UNITED KINGDOM)

**TRUSTEES' ANNUAL REPORT
AND
ANNUAL ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2025**

COMPANY Number 4747666

REGISTERED CHARITY (ENGLAND AND WALES) 1097984

REGISTERED CHARITY (SCOTLAND) SCO40748

AID TO THE CHURCH IN NEED (UNITED KINGDOM)
INFORMATION

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Highlights of Aid to the Church in Need (United Kingdom) 2025 Annual Report

- Thanks to the generosity of benefactors, ACN (UK) provided £10,157,931 (2024: £7,958,349) in aid through 391 project payments in 66 countries. Aid provided during 2025 included: £4,117,945 to projects in Africa where increasing numbers of Christians are experiencing violence and persecution; £1,609,075 for the Middle East to provide vital aid to communities suffering in the Holy Land, Lebanon, Syria and Iraq; support totalling £2,027,022 for Christians struggling to live out their faith in Asia, with £967,447 in aid sent to India and Pakistan; and £408,379 of ongoing support for the Church in Ukraine.
- The charity's income in 2025 was £13,509,548, up 10% on 2024. Donations at £7,537,184 increased by 7%. Legacies received of £2,546,496 were down 7%; new legacies receivable from 2025 of £ 3,035,512 was up by 45%. Total legacy income equated to 41% of total income.
- Cash received at £14,599,689 was up 31.2% (2024: £11,132,054).
- In 2025, 77.6% (2024 80.9%) of charity cash available was spent on the charitable purpose, excluding support services; 69.6% (2024 71.4%) of cash received was spent on the aid programme for suffering and persecuted Christians. Both drops can be explained by a very strong December with substantial cash arriving after the final date for aid payments.
- Expenditure on raising funds, excluding trading, for available cash was £1,469,189 or 10.3p in the pound (2024: £1,258,027/ 10.8p).
- By the end of 2025, free reserves of ACN (UK) totalled £ 302,518 (£3,751,333 with the addition of legacies receivable).
- Online activity increased by 21% on the previous year. ACN (UK) actively engaged with major donors largely through our #RedWednesday Matched Giving campaign and the growing impact of our Major Gifts Manager. Regular giving income decreased slightly on 2024 (-2%). The Community Outreach team increased its direct income, name acquisition and events delivered, among them parish appeals, school visits and devotional services. ACN Trading Ltd generated £306,000 in donations alongside sales, a 3% increase on 2024, and introduced 781 new names to our database; core sales were up 1% on 2024.
- October saw the release of the 2025 edition of ACN's Religious Freedom in the World Report and the launch of ACN's first global advocacy campaign, calling for the full enforcement of Article 18 of the Universal Declaration of Human Rights.
- #RedWednesday, our annual flagship campaign, continued to grow in popularity, with themed events held across the UK and over £710k raised.
- ACN (UK) continued to review and strengthen its policies, including governance, risk management and whistleblowing. The trustees, in conjunction with ACN International, continued to ensure the implementation of robust safeguarding procedures and all terms set out in signed agreements with Project Partners.
- The positive impact on the suffering and persecuted Church worldwide created through the prayers and support of so many loyal ACN (UK) benefactors, dedicated volunteers and hard-working staff is truly remarkable. On behalf of the Trustees, the Chair offers sincere thanks for all that has been achieved throughout 2025 and for the generosity and compassion that will be shown over the coming year.

Risk Management

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

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

ACN (UK) recognises that its IT infrastructure is routinely targeted by malicious actors. To mitigate these threats, ACN (UK) performs regular cybersecurity risk assessments, penetration tests and vulnerability scans. IT security is further maintained through effective patch management, properly configured firewalls, industry leading anti-malware solutions and strict access controls based on the Principle of Least Privilege and Multifactor Authentication (MFA).

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

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

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

All our obligations under both the Code of Fundraising Practice and the General Data Protection Regulation are in place and implemented; they are regularly reviewed to ensure compliance.

ACN Trading Limited

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

Alongside trading sales, ACN Trading continued to act as an important driver of new benefactors, with 781 new names added to our database and donations of £306k received alongside purchases, compared with £297k in 2024.

Throughout 2025, ACN Trading Ltd offered a varied and carefully selected range of products for sale through its brochures and inserts, the ACN online shop, social media and e-newsletters. Core sales for the year ended at £305,381, a modest increase of 1% on 2024. Online income in Q4 following the launch of the new website was down on the run rate for the first three quarters, impacted by integration issues. Community Fundraiser income, however, grew strongly, finishing +27% for the year.

Stock held at the end of the year was £74,294, reflecting earlier ordering for the first 2026 mailing, including all Easter stock. As in previous years, Christmas cards made up most of the best-selling products, with several traditional designs performing strongly alongside new higher price point luxury cards. Other popular items included the Catholic Diary, Icon and Word Calendar, Rosary Booklet with Blessed Rosary, Holy Land Holding Cross and Rosary from the Holy Land. Products from ACN project countries also continued to feature prominently among the top sellers.

Objectives, Activities and Public Benefit

Objectives:

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

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

Activities:

Throughout 2025, ACN (UK) continued to promote its work with the suffering and persecuted Church through events, parish appeals, our website, social media posts and a full suite of marketing and press materials, including our annual programme of mailings, reports and research publications, press releases and feature-length news articles, interviews, e-newsletters, school resources and presentations.

2025 delivered strong fundraising results, with cash income up and significant growth in benefactors (+7.5%), new donors (+65%) and total gifts (+3.78%). Major gifts saw a notable uplift, fuelled by improved processes for identifying and cultivating high-value supporters. The #RedWednesday 2025 Matched Giving campaign became ACN's most successful to date, surpassing its £500k target and reaching over £710k. This success has laid the foundation for a £1 million 10th-anniversary matched campaign in 2026. The new website launched in autumn delivered increased income and engagement—especially through an integrated Fundraise Up platform—although trading performance was slower and is under review. Gifts of

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Faith continued to perform strongly, generating over £430k.

Awareness raising around the suffering Church remained central, with priority attention on Nigeria alongside Syria, Lebanon, the Holy Land, Ukraine and Pakistan. A wide range of reports, press activity, social media, events and digital output amplified the charity's message throughout the year. #RedWednesday activity expanded across November with strong participation from churches, schools and communities, culminating in a successful national event at St George's Cathedral. Digital performance continued to strengthen across podcasts, E-news, social media, advertising and YouTube monetisation, with further investment planned for 2026 to enhance reporting and strategy.

Engagement and performance trends showed both progress and areas to address. High-performing mailings included Syria and Lebanon, Nigeria, the Holy Land and Burkina Faso, with six of seven mailings supported by trading brochures. Positive growth was seen in Community fundraising (+28.3%), Gift Aid (+15%), Major Gifts (+59%), Grants (+82%), Website/Digital (+21%), Direct Debit (+19.7%) and Legacies (+86%). However, declines were recorded in Advertising, Events, In-Memory giving, Mailings (excluding Gifts of Faith) and standing orders. While 2025 was a successful and productive year—with major gift development, a refreshed brand, Jubilee events and new collaborations—it also revealed underlying trends that require focus as the charity prepares for 2026.

Press, Public Affairs and Advocacy:

2025 opened with the second phase of ACN (UK)'s campaign calling for signatures in support of an open letter requesting the UK Government include persecuted religious minorities in its priority criteria for overseas aid. The letter garnered more than 15,100 signatures in total. The Government refused to act on the open letter's request, though ACN (UK) continues to lobby Government to increase support for religious minorities.

In March 2025 ACN (UK) invited Bishop Wilfred Anagbe of Makurdi, in Nigeria's Middle Belt, and Bishop William Shomali, Vicar General for Jerusalem and Palestine, for events across the country. These included speeches at the 'Courage to be Christian' conference in Glasgow. Each of the visiting bishops had a dedicated parliamentary event in Westminster. Bishop Wilfred's address in the House of Lords echoed the testimony he had given days earlier in the US Congress, a speech seen as significant in a change in US policy to Nigeria prioritising action for persecuted Christians.

Political engagement included a 'Christians on the Left' prayer breakfast led by ACN (UK) and a speaking slot about Nigeria at the Conservative Party Conference.

In October 2025 ACN (UK) launched its *Religious Freedom in the World Report 2025* at an event in the Houses of Parliament. The keynote speaker was Bishop John Bakeni of Maiduguri, north-east Nigeria. Strong media coverage was garnered by Bishop John's visit including on BBC Radio 4, *The Express* and MSM and other leading media.

The event in Parliament coincided with the launch of ACN's first-ever global advocacy campaign, calling for the full enforcement of Article 18 of the Universal Declaration of Human Rights. The petition campaign, which will run throughout 2026, quickly garnered support from leading Parliamentarians, bishops of different denominations from across the UK and around the world.

In November 2025, ACN (UK) participated in the global #RedWednesday initiative in support of persecuted Christians and other religious minorities. As well as fund-raising initiatives, ACN (UK) held a drop-in event in the Houses of Parliament at which MPs and Peers met Tobias Yahaya, a catechist who narrowly escaped death after being stabbed by an extremist in his native north-east Nigeria. Tobias was the recipient of the 2025 ACN (UK) 'Courage to be Christian' award.

On 17th December 2025, Ribqa Nevash, the 2024 recipient of the ACN (UK) #RedWednesday 'Courage to

be Christian' Award, gave a testimony in Westminster Abbey about the persecution and discrimination she suffered in her native Pakistan. She spoke during an Advent Service whose guest of honour was HM The King.

Public Benefit – aid provided:

Aid to the Church in Need demonstrates clear **public benefit** through its unwavering support of struggling Christian communities suffering from poverty, extreme isolation, discrimination and persecution. This year, as every year, thousands of ACN (UK) benefactors stand in solidarity with those in greatest need, providing pastoral and emergency support, helping to build social cohesion and stability in fractured communities, and protecting the rights of Christians to express their faith without fear.

The charity's Grant Programme provided aid of £10,157,931 through 391 project payments in 66 countries; these grants are summarised in notes 12 and 13 of the Accounts. ACN (UK) helped those affected by the war in Ukraine by sending £408,379 in grants to support the Church there. Other priorities for aid included a range of countries in Africa which received a total of £4,117,945 in aid payments, including £539,262 to support the Church in Nigeria which was the focus of a fundraising campaign throughout 2025. Despite challenges, ACN (UK) was still able to provide vital aid of £1,609,075 to communities in the Middle East, in the Holy Land, Lebanon, Iraq and Syria. Funding sent to Asia totalling £2,027,022 included help to poor and oppressed Christians in India and Pakistan.

The projects funded around the world included the support of **Religious Sisters** through construction of convents and provision of living costs, religious broadcasting through **Catholic media** outlets, provision of catechetical material and books, formation of **catechists**, training of **seminarians**, provision of **transport** for those involved in the Church's mission, subsidies for priests through grants and **Mass stipends**, **construction** of churches and parish buildings and **emergency assistance** for internally displaced persons (IDPs), refugees and those actively facing persecution. The projects we support are mainly pastoral, though ACN funds some educational and developmental projects in areas where the future presence of the Church may be at risk.

Beneficiaries are selected in accordance with our charitable objects for the support and promotion of the Church, especially where it is suffering persecution or discrimination. Working with the Projects Department of ACN International General Secretariat, we apply selection criteria that include designating certain countries as priority areas and evaluating the suitability of projects for the pastoral development of the Church in line with the plans of the local bishops. All project proposals are supported by a local Bishop or Religious Superior, with project agreements, including safeguarding agreements, signed and agreed upon by ACN International's General Secretariat Heads of Projects and then approved by the UK National Director on behalf of the trustees of ACN (UK), with whom the UK National Director liaises and to whom she reports on all projects.

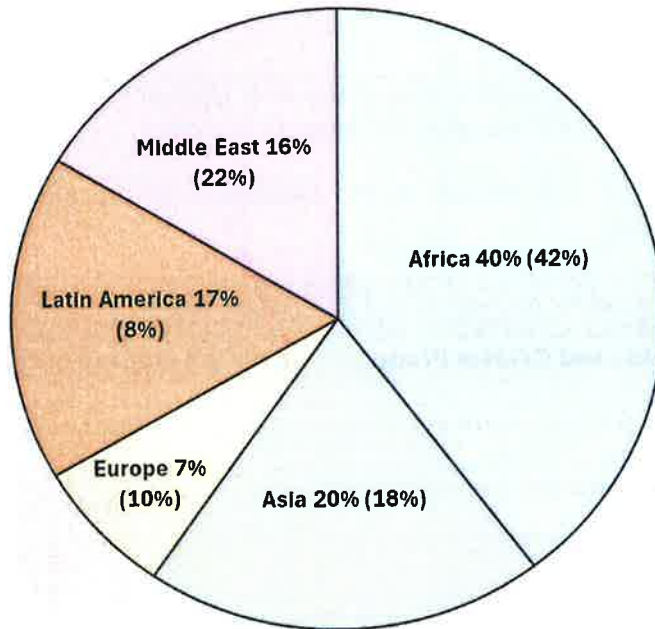
Staff from ACN (UK) and from the General Secretariat's projects sections were in regular contact with project partners around the world. Reports were regularly received concerning the situation on the ground and the impact and effectiveness of aid provided. Given the complexity of the aid provided in the Middle East, ACN International employs a small team there to help prepare applications and monitor aid within the region.

Please see note 12 Restricted Funds and note 13 Aid Granted for more detail.

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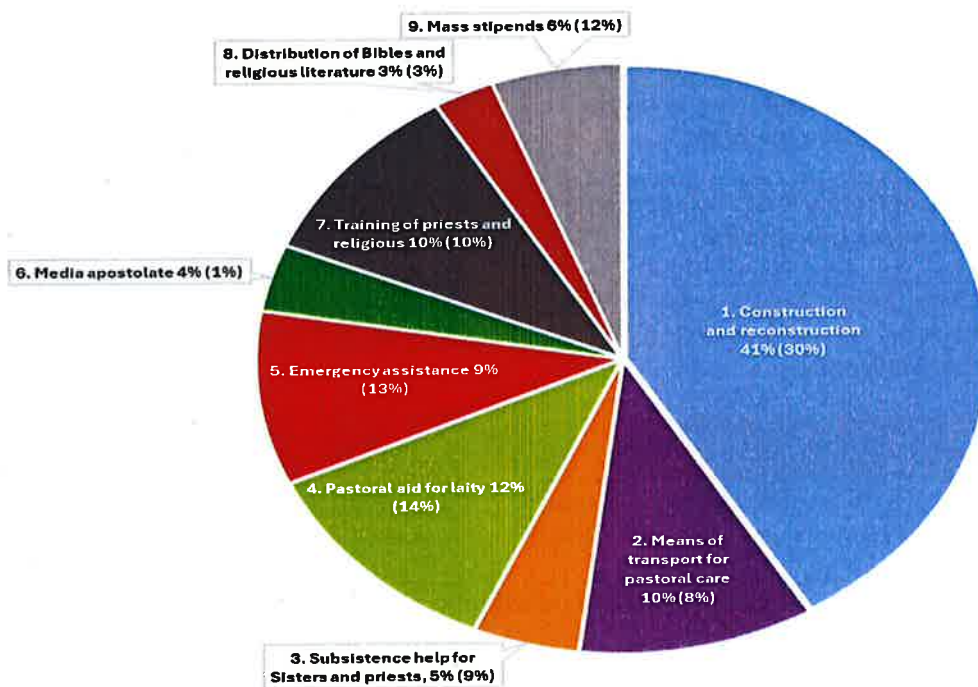
The following pie chart gives a pictorial representation of the geographical distribution of aid provided during 2025:

AID PAYMENTS BY REGION 2025 (2024)



The following pie chart provides a representation of the distribution of categories of aid payments during 2025:

AID PAYMENTS BY FUNDING TYPE 2025 (2024)



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

| 1. CONSTRUCTION AND RECONSTRUCTION | |
|--|--|
| Burkina Faso | Construction of kitchen and dining room for the pastoral meetings of the diocese of Ouahigouya |
| Laos | Finishing of the construction of the new church in Dong Mak Ba village, Thakhek, Meung Sebangfai, Khammoun Province |
| Haiti | Construction of a chapel in the residence of the Missionaries of the Annunciation |
| 2. MEANS OF TRANSPORT FOR PASTORAL CARE | |
| Peru | New Toyota Land Cruiser Prado vehicle for the diocese of Huanuco |
| Malawi | Vehicle for pastoral work at Mt Sinai Catechetical Centre, Misuku |
| Serbia | Vehicle for the municipality of St Vladimir - N. Vrbas |
| 3. SUBSISTENCE HELP FOR SISTERS AND PRIESTS | |
| Venezuela | Subsistence Aid for 23 Religious Missionaries from 6 Communities of the Apostolic Vicariate of Puerto Ayacucho, 2025 |
| Kenya | Host baking equipment for the Perpetual Adorers of the Most Blessed Sacrament at Karima Monastery |
| Togo | Subsistence aid for the 41 Benedictine nuns at the Monastery of the Assumption in Danyi-Dzogbegan, 2025-2026 |
| 4. PASTORAL AID FOR LAITY | |
| Ukraine | "Holidays with God" for children and young people of the Kamyanets-Podilskyi diocese for 2025 |
| Columbia | Training of Family Pastoral agents for the development of the Catechumenal Itineraries for married life |
| Indonesia | Children (Temu Minggu) and Youth (Sekami) Weekly activities (courses, workshops, retreat) at the Centre of Pastoral and Social Direction (PusPaS), Diocese of Weetebula |
| 5. EMERGENCY ASSISTANCE | |
| Nigeria | Provision of Core Relief Items - sleeping mats, blankets, mosquito nets, dignity kits, water cans - to 1.000 IDPs in Guma and Gwer West, Benue State |
| Vietnam | Religious vocation of the Kontum provincial region (training of 94 pre-seminarians) 2024 - 2025 |
| Syria | Emergency Cash Aid for 500 poor families - (Damascus, March 2025 - May 2025) |

| 6. MEDIA APOSTOLATE | |
|---|--|
| Chad | Contribution to the programming of the diocesan Radio Terre Nouvelle RTN in Bongor |
| Uganda | 80-meter Radio Mast for Radio Pacis 94.5 FM - in Nebbi Diocese |
| Lebanon | 6 Pastoral magazines, 2000 copies: "Evangile et Charité", 2025. |
| 7. TRAINING OF PRIESTS AND RELIGIOUS | |
| Ethiopia | Scholarship for Fr. Altesa for the MA Program Justice and Peace at the Catholic University of East Africa - Kenya 2026-27 |
| Israel | Formation of 38 seminarians at Redemptoris Mater Missionary Seminary of Galilee, academic year 2025-2026 |
| Vietnam | Formation of 124 Seminarians - Congregation of Sacred Heart of Jesus, Hue / 2024 – 2025 |
| 8. DISTRIBUTION OF BIBLES AND RELIGIOUS LITERATURE | |
| Lebanon | Local Printing of 60,000 YouCats for Kids in Arabic |
| Papua-New Guinea | Bibles and religious books spreading the Gospel through evangelization (Don Bosco schools and Parishes in PGS) |
| Uruguay | 2,300 Bibles and biblical pastoral animation meetings (ABP) in the diocese of Tacuarembó |
| 9. MASS STIPENDS | |
| Guinea-Conakry | 2,580 ordinary Masses in support of the 43 priests serving in the Diocese of Gueckédou |
| India | 2,300 ordinary Masses, 10 Novenae and 10 Gregorianae for 116 priests, diocese of Tezpur |
| Guatemala | 1,260 ordinary Mass intentions and 20 novenas for 14 priests and the rector of the minor seminary, 2025 |

Impact measurement

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

Monitoring in the Middle East and parts of Africa present a particular challenge, and we are fortunate that our project partners – bishops, priests and Sisters in particular – have assisted us by providing excellent accounts of their spending of ACN funds, overseen by staff at ACN International. The Charity receives reports on the impact of grants made in terms of those people reached and the effectiveness of

aid provided. Through visits, reports and follow-up communications, ACN (UK) can assess the positive impact of our projects on the life of the Church and the suffering Christians who benefit from our support.

The three examples below illustrate the vital help given by ACN (UK) to various projects around the world during 2025.

Formation of 38 seminarians at Redemptoris Mater Missionary Seminary, Tiberias, ISRAEL

The Redemptoris Mater Missionary Seminary of Galilee is located on the Mount of Beatitudes, overlooking the stunning scenery of the Sea of Galilee. It was established in 2009 by the Latin Patriarch of Jerusalem in communion with the Greek-Catholic Archbishop of Galilee and the Maronite Archbishop of Haifa. It aims to be a diocesan and missionary seminary available to serve the new evangelization in the countries of the Middle East and the entire world. Currently 39 seminarians from 16 different nations are studying at the seminary. The seminarians participate in pastoral and mission activities in Israel, Palestine, Jordan and Cyprus. Due to the current economic difficulties, the Latin Patriarchate cannot contribute to the seminary's expenses. ACN has contributed EUR 30,400 to those expenses for the academic year 2025-2026.



Emergency assistance for 500 IDP households following attacks by Fulani Herdsmen in Kwande, Diocese of Gboko, Benue State, NIGERIA



Most Rev. William Amoye Avenya,
Bishop of Gboko Diocese

The bishop, Most Rev William Amoye Avenya, has requested emergency aid for 500 households, in a region that has no refugee camps installed. Fulani herdsmen attacked and drove the local farmers out, leaving their crops in the fields. The people are taking refuge with relatives under harsh conditions and there is no hope for them to return to their ancestral homes. Without their farms, they have no income and are destitute. The bishop has urgently requested help for both food and non-food items such as clothes and mattresses. ACN considers this type of emergency aid to be part of its mission in some regions of Nigeria. About two-thirds of the population are Catholic. Unfortunately, the situation in Benue State is getting worse. ACN has contributed EUR 25,000 towards the cost of relief assistance.

Construction of new Catholic church in Mariam Town, Arshadabad, Chakre Parish, PAKISTAN



Archbishop Joseph Arshad has taken a personal interest in this project, and he laid the foundation stone (see photo below). Chakri is a village about 43 kilometres south of Rawalpindi. The new church will benefit around 5,000 believers living in the area. The faithful suffer from the extreme climate and the Muslim-influenced environment and there has not been a satisfactory space where they could gather for liturgy and worship. The church also helps to create identity for the Christian minority. Following a recent visit, Archbishop Arshad described in graphic terms the conditions in which Christians lived as 'a

marginalized and downtrodden community'. ACN is now paying the second instalment of EUR 24,000 in order to complete the church.



Achievements and performance

ACN (UK) saw **total audited income in 2025 of £13,509,548** (2024 £12,249,124). Donations of £7,537,184 increased by 7%. Legacies received of £2,546,496 were down 7%, and legacies receivable of £3,035,513 were up by 45%; total legacy income equated to 41% of total income. (see notes 3 and 9). Mass stipend offerings (which are no longer reported separately) totalled £598,593.

The overall charity income shows a 10% increase against the previous year, mainly due to increased legacies receivables. Cash received at £14,599,689 was 31.2% above 2024. Regular giving including Direct Debits and Standing Orders was 2% down on the previous year at £1,062,054 and tax recovered on Gift Aid donations was £917,633.

Expenditure on raising funds, excluding trading, for charity cash received was £1,469,189. The increase in 2025 was primarily due to cost-of-living salary increases and increase in personnel number. Expenditure on charitable activities, including the grants programme, education and communication excluding support, was £11,323,070; total consolidated expenditure was £13,954,362 (2024 £11,344,763).

In the period under review, **69.6% (2024 71.4%) of total charity cash available was expended on the charitable purpose** in aid to persecuted and suffering Christians.

In September 2025 ACN(UK) launched a **new website**; Online donations in Q4 were up 10.74% on Q4 of the previous year.

In 2025, **activity in parishes and schools increased 24%** on the previous year (up from 324 parish appeals, talks, school visits, retreats, conferences and events in 2024 to 407 in 2025). The charity continued to improve existing popular initiatives for schools such as Play for Hope, the membership programme, One Million Children praying the Rosary and the #RedWednesday Schools' Livestream. The Community Outreach team actively attended external conferences to network and build relationships for the future. All school and parish resources were designed to generate prayer, raise awareness, encourage fundraising and make ACN an attractive partner to schools, universities and churches throughout the UK.

International travel by UK staff in 2025 included visits to project partners in Nigeria, Ethiopia and the Holy Land. ACN International colleagues continued to provide firsthand reporting on specific projects and the general situation of Christian communities in ACN priority countries and beyond.

ACN's work in Nigeria provided a year-long focus for the charity. Challenges facing the Church in this large, extremely populous West African nation vary greatly from region to region. The majority of ACN-funded projects throughout Nigeria are pastoral, enabling the Church to thrive in isolated and poorer areas. In the Middle Belt and increasingly in Northern Nigeria generally, Christian communities suffer increasingly from attacks by armed militants, among them Islamic extremists seeking to eradicate the Christian presence from the region. Benefactors of ACN (UK) raised funds to finance ACN projects in Nigeria throughout 2025. The charity welcomed high-profile visitors from the Dioceses of Makurdi, Maiduguri, Zaria and Sokoto. Regular updates from Nigerian Project Partners were shared with benefactors. Prayer and educational resources were created for use in parishes and schools, and background information to inform our audience about the challenges faced by the Nigerian Church was researched and circulated by the ACN Press team. The ACN (UK) Advocacy team worked to raise awareness about the plight of some Nigerian Christians among Parliamentarians, policymakers and the general public. During 2025, benefactors of ACN (UK) provided £539,262 to fund 22 pastoral and emergency projects in Nigeria.

Throughout 2025, **our team has implemented internal activities to increase productivity and maintain staff engagement**. The charity has now fully embedded the use of Objectives and Key Results (OKRs) to chart progress and focus activity on increasing brand awareness, name acquisition and donation income. The Senior Management Team provides weekly updates and check-ins as well as monthly OKR reviews to

keep colleagues informed and motivated. Our semi-annual team summits remain popular, allowing face-to-face learning and development to improve collaboration, communication and critical skills around fundraising and stewardship.

Office in Scotland

ACN (UK) has an office in Motherwell, Scotland (registered with the Office of the Scottish Charity Regulator, SCO40748). Existing benefactors, schools and parishes in Scotland were kept engaged through regular interactions concerning the charity's ongoing work around the world. The Scottish Office is managed by the Operations Manager in Scotland and is overseen by the Head of Community Outreach. ACN (UK)'s team in Scotland consists of a Community Fundraiser, two administrative staff, an Events Coordinator and a new School Engagement Officer (appointed in Q3 2025). The Head of Community Outreach reports to the National Director. **The Scottish Advisory Group** has been temporarily disbanded, with plans to reconvene it in a more purposeful and practically focused form that will better support Scotland in moving forward and meeting its objectives.

The total number of ACN volunteers in Scotland is 48.

The Scottish Catholic Conference – A Major Milestone

The team is pleased to report the highly successful **delivery of the first-ever Scottish Catholic Conference**, a landmark event made possible through the generous support of the Ellen and Ian Graham Foundation. This inaugural gathering represents a significant development within the Catholic landscape in Scotland, attracting strong national interest and engagement.

The conference was a complete sell-out, demonstrating the depth of enthusiasm across the community. More than 28 organisations from across Scotland endorsed and supported the event, alongside the Bishops' Conference of Scotland and several prominent media partners. This level of collaboration reflects the shared commitment and collective purpose that continue to strengthen the Scottish Catholic community. Other smaller events were hosted by the team in Scotland throughout the year as well as the Scottish Annual Youth Rally with 700 students. ACN in Scotland is recognised within the community, operating in collaboration with the Scottish Catholic Education Department and the parliamentary Cross-Party Group for Religious Freedom Abroad.

In the period under review, **direct income from benefactors in Scotland was £878,067** (2024: £992,192) including donations, gift aid and legacies received. Donations in Scotland were up 3% on 2024; the decrease in income in 2025 is largely down to a significant drop in legacies (2025: £149,989; 2024: £285,999; 2023: £862,750).

Environmental Impact

Our commitment to environmental sustainability is both a responsible choice and an integral part of our mission. By operating sustainably, minimising our environmental footprint and managing resources responsibly, we ensure that our practices support and reflect our charitable purpose. The charity continues to increase its use of digital communication tools to reduce printing and overall paper consumption. Staff are encouraged to hold virtual meetings where possible, helping to reduce travel-related emissions. We remain committed to reducing our electricity consumption. In addition to switching off equipment when not in use, all lighting in communal areas is now controlled by microwave sensors and only activates when movement is detected. Our new HVAC system, installed in late 2025, significantly improves the efficiency of our heating and cooling. Combined with the newly fitted doors and windows, these measures will further reduce our carbon footprint.

Reserves policy

The accounts highlight the satisfactory financial position of the charity as a going concern. At all times, the trustees are concerned to see the maximum available amount being paid out in aid. It is the policy of the trustees not to accumulate unnecessary assets whilst allowing for a contingency sum. After discussion and review, noting that the charity benefits from regular giving, substantial voluntary donations from a wide variety of sources, owns the office building in Sutton outright and only funds projects to the extent that it has the funds available, the trustees have adopted a reserves policy to hold a small reserve to provide for the unexpected. Therefore, the trustees agreed that a sum of at least £200,000 be held in the bank. The Balance Sheet to the accounts and Note 14 Total Funds show that free reserves, excluding legacies receivable, at the end of the period were £302,518. However, with the inclusion of legacies receivable, free reserves would be £3,751,333, sufficient to cover up to 11 months of UK expenditure. Aid payments totalling £201,225 for projects in Israel and Palestine, and £10,989 for China are to be paid out in the first half of 2026. A further £1,304 for projects in Russia and Belarus are being held due to UK sanctions. Please note that whilst £334,985 has been paid in projects to support the Christians of the Holy Land, no money from UK benefactors has been paid out for projects in Gaza, also to comply with UK law.

FRS 102 has been used when preparing these financial statements. The allocation to all cost centres has been agreed with the auditors, based on agreed accounting policies set by the charity. In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Plans for 2026

ACN (UK) has three topline objectives for 2026.

- 1. Catholics all over the UK should understand how they can make positive changes for suffering and persecuted Christians by engaging with ACN.** This is about increasing our brand awareness. We will measure this by working to increase our engaged audience by 25% by the year end.
- 2. Catholics all over the UK should want to engage with ACN to explore ways to share their love and compassion for the suffering and persecuted Church.** To move toward this goal, we plan to sign up at least 15 thousand new people to our direct marketing and/or digital communications.
- 3. Catholics all over the UK will choose ACN as the vehicle for their charitable giving.** We have an ambitious target to increase our donation income by 25% (from £7.5M to £9.4M) to offset our recent heavy reliance on legacies as well as to support increased investment in Major Gifts, digital fundraising, outreach to parishes and improved stewardship of our generous benefactors.

Each of these objectives will be monitored through key metrics shared monthly across our organisation and reviewed to adjust course each quarter.

To help us reach these goals, we have three focal areas for the year.

Project Holy Land will incorporate learning from Project Liberia (2024) and Project Nigeria (2025) and foster in-depth knowledge about and support of ACN-funded projects serving struggling Christians in Jerusalem, the West Bank, the Galilee and Jordan. Our benefactors will receive regular digital and printed updates from the Latin Patriarchate of Jerusalem. We hope to welcome ACN Project Partners from the region throughout the year. We will focus on the Holy Land in schools and at parish appeals. Our Trading team will expand its range of products made in the region. Project Holy Land will operate in tandem with our traditional suite of marketing materials providing updates and information about a wide variety of countries. In 2026, we plan to send £1M in aid to projects in the Holy Land.

**Trustees' Annual Report for
Aid to the Church in Need (United Kingdom)
for the year ended 31st December 2025**

2026 marks the tenth anniversary of **#RedWednesday**, our flagship event highlighting persecution of Christians in our world today. **#RedWednesday** is our second year-long theme. Three years ago, we expanded the purpose of **#RedWednesday** from solely raising awareness to include income generation. This was achieved through the implementation of a year-long Matched Giving Campaign which has grown from £250k in Year 1 to over £710k in 2025. Our target to mark the first decade of **#RedWednesday** is £1M (£500k in pledges from major donors and £500k from smaller donations and sponsored challenges undertaken by parishes, schools and individual benefactors).

Our final theme for 2026 centres on our **Article 18 petition**. This petition, defending the human right to freedom of religion or belief as outlined in the Universal Declaration of Human Rights, is ACN International's first global advocacy campaign. ACN (UK) has taken a leading role in the development and dissemination of this petition which will be presented to the UN, the EU and individual governments around the world (including here in the UK). We aim to get a minimum of 50k signatures in the UK, from which we expect at least 10k new sign-ups to our various marketing communications.

While our emphasis in 2025 on name acquisition was extremely successful, we now need to **provide support and stewardship to turn curious newcomers into first-time and second-time benefactors and, eventually, into loyal recurring givers**. Throughout 2026 we will expand and refine our various donor journeys. Nothing is more precious to us than our wonderful benefactors. Whether they wish to interact with us via our mailings, our digital communications, or in-person over the phone, at events or in one-to-one meetings, our team pledges to express our sincere gratitude regularly and to provide benefactors with the information they require to make informed decisions about whether and at what level they wish to give.

Our new website was launched in September of 2025. It has been very favourably received. Our digital team will continue to refine this platform to ensure that it provides all that is desired by our benefactors and required by our team.

Recent years have seen our team expand to meet the needs of our benefactors. 2026 will be a year of consolidation with **little anticipated recruitment for new posts**. In late 2025 we launched our **Parish Appealer Programme**, and we anticipate overseeing a growing team of self-employed part-time appealers from early 2026 onwards. The new Parish Appealers will be fully supported by our Community Outreach Managers and will greatly expand the number of parish appeals carried out each year at minimum cost to the charity.

We will maintain our **commitment to data legislation compliance and the implementation of safeguarding policies** through continued involvement of trustees, staff and advisers. Mandatory training modules for new staff and refresher modules for existing staff will ensure regulatory compliance in our workplace throughout 2026.

The top two floors of our office in Sutton were renovated in the final two quarters of 2025; the ground floor will be complete by mid-May 2026. Our team will benefit from a larger chapel, more collaborative working spaces, large and small AV studios and a kitchen/break area. The new HVAC system and upgraded windows and doors will lower our utility bills and decrease our carbon footprint.

We remain extremely grateful to our loyal benefactors who have remembered ACN (UK) in their Wills. Many legacy givers supported our charity for more than 30 years, and it is a privilege to pray regularly for the repose of their souls and to ensure that Masses are offered in their memory. At around 40% for the past two years, our Legacy to Total Income ratio remains high for the sector and in 2026 every effort will be made to raise our donation income to offset our reliance on unpredictable income from legacies.

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

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

The structure of ACN (UK) is centred upon the national office in Sutton, which supports the Scottish and Community Outreach office in Motherwell.

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

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

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

The average employee FTE for 2025 was 45, an increase of 5.7 compared with 39.3 in 2024. Over the year there were 11 new starters in total and four leavers giving a headcount increase of seven. In 2025 there were 149 volunteers, 108 active and 41 in the registering process, up on 116 in 2024.

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

Moore Kingston Smith LLP were reappointed as auditors by the Board for the period under review at last year's Annual General Meeting.

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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

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

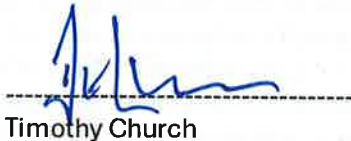
None of the trustees had any beneficial interest in any contract to which the Organisation was party during the year.

Statement of disclosure to auditors

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

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

and signed on their behalf by



Timothy Church

National President and Chairman of the Board of Trustees

22nd April 2026

**Independent Auditor's Report to the Trustees and Members of
Aid to the Church in Need (United Kingdom)
for the year ended 31st December 2025**

Opinion

We have audited the financial statements of Aid to the Church in Need (United Kingdom) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2025 which comprise the Group Statement of Financial Activities, the Group Summary Income and Expenditure Account, the Group and Parent Charitable Company Balance Sheets, the Group Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended) and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

**Independent Auditor's Report to the Trustees and Members of
Aid to the Church in Need (United Kingdom)
for the year ended 31st December 2025**

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the audit of the financial statements

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

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

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

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

**Independent Auditor's Report to the Trustees and Members of
Aid to the Church in Need (United Kingdom)
for the year ended 31st December 2025**

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

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

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

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

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

Our approach was as follows:

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

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and

**Independent Auditor's Report to the Trustees and Members of
Aid to the Church in Need (United Kingdom)
for the year ended 31st December 2025**

transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

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

Moore Kingston Smith LLP.

15 May 2026

Jonathan Aikens (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street
London
EC2A 2AP

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

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Aid to the Church in Need (United Kingdom)
Consolidated Statement of Financial Activities
For the year ended 31st December 2025

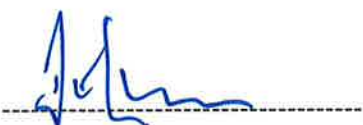
| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income and Expenditure | | | | | |
| Income | | | | | |
| <i>Donations and Grants</i> | 2 | 4,213,853 | 3,323,332 | 7,537,184 | 7,032,012 |
| <i>Legacies received</i> | 3 | 2,472,886 | 73,609 | 2,546,496 | 2,730,151 |
| <i>Legacies receivable</i> | 3 | 2,995,263 | 40,250 | 3,035,513 | 2,092,261 |
| Other trading activities | 4 | 390,356 | - | 390,356 | 394,700 |
| Total Income | | <u>10,072,358</u> | <u>3,437,191</u> | <u>13,509,548</u> | <u>12,249,124</u> |
| Expenditure | | | | | |
| Expenditure on raising funds | | | | | |
| Raising funds | | 1,469,189 | - | 1,469,189 | 1,258,027 |
| Fundraising trading: cost of goods sold | | 253,429 | - | 253,429 | 260,237 |
| Charitable activities | | | | | |
| Grants programme | 13 | 6,869,802 | 3,288,129 | 10,157,931 | 7,958,349 |
| Education and communication | | 1,165,139 | - | 1,165,139 | 1,044,617 |
| Support services | | 908,674 | - | 908,674 | 823,532 |
| Total Expenditure | 5 | <u>10,666,233</u> | <u>3,288,129</u> | <u>13,954,362</u> | <u>11,344,763</u> |
| Net Income / (Expenditure) | | (593,875) | 149,062 | (444,814) | 904,361 |
| Other recognised gains/(losses) | | | | | |
| Net (losses)/gains on investments | | - | - | - | - |
| Net Movement in Funds | | <u>(593,875)</u> | <u>149,062</u> | <u>(444,814)</u> | <u>904,361</u> |
| Fund balances bfwd at 1 st January | | <u>6,222,463</u> | <u>64,745</u> | <u>6,287,208</u> | <u>5,382,847</u> |
| Fund balances cfwd at 31 st December 14 | | <u>5,628,588</u> | <u>213,806</u> | <u>5,842,394</u> | <u>6,287,208</u> |

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

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Financial Position
As at 31st December 2025

| | Notes | 2025 £ | Group 2024 £ | Charity 2025 £ | 2024 £ |
|---|-------|------------------|--------------------|----------------------|------------------|
| Fixed Assets | | | | | |
| Tangible Fixed Assets | 7 | 1,723,039 | 980,665 | 1,723,039 | 980,665 |
| Intangible Fixed Assets | 7a | 154,216 | 68,000 | 154,216 | 68,000 |
| Investments | 8 | - | - | 100 | 100 |
| | | <u>1,877,255</u> | <u>1,048,665</u> | <u>1,877,355</u> | <u>1,048,765</u> |
| Current Assets | | | | | |
| Stock and work in progress | | 74,294 | 51,991 | - | - |
| Debtors | 9 | 3,501,948 | 4,742,864 | 3,628,570 | 4,867,969 |
| Cash at bank and in hand | | 1,254,196 | 682,856 | 1,138,892 | 539,932 |
| | | <u>4,830,438</u> | <u>5,477,711</u> | <u>4,767,462</u> | <u>5,407,901</u> |
| Creditors: Amounts falling due within one year | | | | | |
| | 10 | 865,300 | 239,167 | 813,629 | 176,294 |
| Net Current Assets | | <u>3,965,139</u> | <u>5,238,544</u> | <u>3,953,833</u> | <u>5,231,607</u> |
| Net Assets | 14 | <u>5,842,394</u> | <u>6,287,208</u> | <u>5,831,188</u> | <u>6,280,371</u> |
| Funds | | | | | |
| Unrestricted | | 5,628,588 | 6,141,163 | 5,617,381 | 6,134,326 |
| Designated | 14 | - | 81,300 | - | 81,300 |
| Restricted | 12 | 213,806 | 64,745 | 213,806 | 64,745 |
| | | <u>5,842,394</u> | <u>6,287,208</u> | <u>5,831,188</u> | <u>6,280,371</u> |

Approved and authorised for issue by the Board of Trustees on 22nd April 2026
and signed on its behalf by



Timothy Church,
National President and Chairman of the Board of Trustees

Aid to the Church in Need (United Kingdom)
Consolidated Statement of Cash Flows
For the year ended 31st December 2025

| | 2025 | 2024 |
|--|-------------------------|-----------------------|
| | £ | £ |
| Reconciliation of net income to net cash flow from operating activities | | |
| Net Movement in Funds | (444,814) | 904,361 |
| Adjustments for: | | |
| Depreciation/Amortisation | 43,340 | 38,934 |
| Investment income and Bank Interest | (28,864) | (15,383) |
| Decrease / (Increase) in stock | (22,303) | 30,293 |
| (Increase)/decrease in debtors | 1,240,915 | (723,516) |
| Increase/ (decrease) in creditors | <u>626,132</u> | <u>(49,234)</u> |
| Cash flow from operating activities | 1,414,407 | 185,454 |
| Cash flows from investing activities | | |
| Investment income and interest received | 28,864 | 15,383 |
| Payments to acquire tangible/intangible fixed assets | <u>(871,931)</u> | <u>(101,997)</u> |
| Net increase/decrease in cash and cash equivalents | 571,340 | 98,840 |
| Opening cash balance at the beginning of the year | <u>682,856</u> | <u>584,016</u> |
| Closing cash balance at the end of the year | <u><u>1,254,196</u></u> | <u><u>682,856</u></u> |

The notes on the following pages form part of these accounts.

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

1 Accounting Policies

Basis of preparation

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

The Charity and its subsidiary are a public benefit group for the purposes of FRS 102 and therefore have also prepared the financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP) and the Companies Act 2006.

The financial statements of the Charity and its subsidiary are presented in pounds sterling, which is the currency of the primary economic environment in which the Charity operates.

Figures within the financial statements may be adjusted to take account of rounding differences arising due to reporting figures in non-decimals. It is not the Charity's policy to adjust for immaterial cross-casting differences between the main statements and disclosure notes.

Going concern

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

The trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future.

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

Basis of consolidation

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

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

Company status

The charity is registered with the Charity Commission in England and Wales number 1097984. The charity is registered with the Office of the Scottish Charity Regulator number SCO40748. The Charity is registered with Companies House in England and Wales number 4747666.

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

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

Income

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

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

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

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

Fund accounting

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

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

Designated funds are a portion of unrestricted funds that trustees have formally earmarked for a specific project or purpose, rather than for general use.

Government grant policy

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

Lessor accounting

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

Fixed Assets and Depreciation/Amortisation

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

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

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

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

Grant-making policies

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

Expenditure

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

Foreign currency transactions

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

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

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

Pension costs

The charity operates a defined contribution pension scheme. The premiums are charged to the Statement of Financial Activities as they arise. At year-end there were no unpaid pension contributions (2024: £Nil).

Stock

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

Critical accounting estimates and areas of judgement

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

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

2 Donations and Grants

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ |
|--------------------------|----------------------------|--------------------------|--------------------|
| Direct Marketing | 1,318,622 | 999,660 | 2,318,282 |
| Web | 347,394 | 443,267 | 790,662 |
| Major Donors | - | 595,334 | 595,334 |
| Community | 302,246 | 54,844 | 357,090 |
| Other | 297,610 | 155,980 | 453,590 |
| Regular Giving | 974,702 | 87,352 | 1,062,054 |
| Gift Aid | 824,713 | 92,920 | 917,633 |
| Trust Income | 129,985 | 27,012 | 156,997 |
| Gifts of Faith | - | 221,016 | 221,016 |
| Red Wednesday and Events | 10,253 | 642,279 | 652,532 |
| In Memoriam Giving | 8,328 | 3,668 | 11,996 |
| | 4,213,853 | 3,323,332 | 7,537,184 |

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

3 Legacies Received and Receivable

| | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ |
|---------------------|----------------------------|--------------------------|--------------------|
| Legacies Received | 2,472,886 | 73,609 | 2,546,496 |
| Legacies Receivable | 2,995,263 | 40,250 | 3,035,512 |
| | 5,468,149 | 113,859 | 5,582,008 |

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

See note 9

See note 9

Aid to the Church in Need (United Kingdom)

**Notes to the Accounts
For the year ended 31st December 2025**

| 4 Activities for Generating Funds | Total | Total |
|--|-----------------------|-----------------------|
| | 2025 | 2024 |
| | £ | £ |
| Merchandising income | 351,825 | 354,942 |
| Bank Interest | 28,864 | 15,383 |
| Rent receivable | <u>9,667</u> | <u>24,375</u> |
| | <u>390,356</u> | <u>394,700</u> |

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

5 Total Expenditure

| | Staff Costs £ | Other £ | Depreciation Amortisation £ | Total 2025 £ |
|--------------------------------|---------------------|-------------------|-----------------------------------|--------------------|
| Grants programme (see note 13) | - | 10,157,931 | - | 10,157,931 |
| Education and Communication | 757,078 | 408,061 | - | 1,165,139 |
| Support services | 248,808 | 616,526 | 43,340 | 908,674 |
| Cost of raising funds | 1,308,469 | 160,720 | - | 1,469,189 |
| Fundraising trading | - | 253,429 | - | 253,429 |
| | <u>2,314,355</u> | <u>11,596,666</u> | <u>43,340</u> | <u>13,954,362</u> |

| | Staff Costs £ | Other £ | Depreciation Amortisation £ | Total 2024 £ |
|--------------------------------|---------------------|------------------|-----------------------------------|--------------------|
| Grants programme (see note 13) | - | 7,958,349 | - | 7,958,349 |
| Education and Communication | 664,507 | 380,110 | - | 1,044,617 |
| Support services | 280,917 | 503,682 | 38,934 | 823,533 |
| Cost of raising funds | 1,141,335 | 116,692 | - | 1,258,027 |
| Fundraising trading | - | 260,237 | - | 260,237 |
| | <u>2,086,758</u> | <u>9,219,071</u> | <u>38,934</u> | <u>11,344,763</u> |

Expenditure of £53,264 shown as governance costs (2024: £45,640) is included in Support services.

| | Group 2025 £ | Group 2024 £ |
|-----------------------------------|--------------------|--------------------|
| Governance costs comprise: - | | |
| Share of Salaries | 8,373 | 10,805 |
| Statutory Audit - Charity | 25,535 | 24,500 |
| Statutory Audit - ACN Trading Ltd | 4,957 | 3,374 |
| Legal and professional | 13,637 | 5,747 |
| Board meetings | <u>762</u> | <u>1,214</u> |
| | <u>53,264</u> | <u>45,640</u> |

| | Group 2025 £ | Group 2024 £ |
|----------------------------------|--------------------|--------------------|
| Support Services includes | | |
| Staff Costs | 248,809 | 280,917 |
| Office Rent and Rates | 46,674 | 46,988 |
| Insurance | 5,206 | 13,636 |
| Cleaning | 21,533 | 19,343 |
| Office Repairs and Maintenance | 27,320 | 20,603 |
| IT Maintenance | 115,347 | 105,968 |
| Other Office costs | 216,138 | 155,412 |
| Telephone | 22,075 | 23,843 |
| Bank Charges | 77,738 | 76,732 |
| Audit | 30,492 | 27,874 |
| Legal and professional | 13,637 | 5,747 |
| Recruitment | 40,366 | 7,536 |
| Depreciation | <u>43,340</u> | <u>38,934</u> |
| | <u>908,674</u> | <u>823,532</u> |

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

6 Staff Costs

| | Group and Charity | |
|--------------------------------|--------------------------|-------------------------|
| | 2025 | 2024 |
| | £ | £ |
| <i>Staff Costs consist of:</i> | | |
| Salaries | 1,944,619 | 1,780,154 |
| Social security costs | 240,884 | 189,217 |
| Pension Costs | 96,003 | 88,254 |
| Life Insurance | 16,180 | 12,331 |
| Electric Vehicle Scheme | 213 | 213 |
| Health Insurance | <u>16,456</u> | <u>16,590</u> |
| | <u>2,314,355</u> | <u>2,086,758</u> |

The average number of employees during the year was 46.8 (2024 - 41)

The average number of employees during the year on an FTE basis was 45 (2024 - 39.3)

Employees whose emoluments were between £60,000 and £70,000 numbered 3 (2024 - 2)

Employees whose emoluments were between £70,000 and £80,000 numbered 2 (2024 - 3)

Employees whose emoluments were between £110,000 and £120,000 numbered 1 (2024 - 1)

Remuneration for the senior staff team was £620,013 (2024: £607,328). The senior staff team comprises the National Director, and the Heads of Fundraising and Marketing, Community Outreach, Human Resources, Press and Public Affairs, Support Services and Finance.

6a Related-Party Transactions

No trustee received remuneration during the year.

During the year, no expenses were paid to the trustees (2024 - £nil).

Donations from Trustees included in the accounts amount to £32,686 (2024: £10,000)

7 Tangible Fixed Assets

| Group and Charity | Freehold Property | Property Refurbish ment | Fixtures & Equipment | Computer Equipment | Total |
|-----------------------------------|------------------------------|--|-------------------------------------|-------------------------------|------------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 st January 2025 | 1,152,750 | 3,700 | 54,000 | 72,248 | 1,282,699 |
| Additions | <u>-</u> | <u>660,758</u> | <u>98,200</u> | <u>12,737</u> | <u>771,695</u> |
| At 31 st December 2025 | 1,152,750 | 664,458 | 152,200 | 84,985 | 2,054,394 |
| Depreciation | | | | | |
| At 1 st January 2025 | 208,912 | - | 44,286 | 48,836 | 302,035 |
| Charge for period | <u>11,528</u> | <u>-</u> | <u>6,051</u> | <u>11,742</u> | <u>29,320</u> |
| At 31 st December 2025 | 220,440 | - | 50,337 | 60,578 | 331,355 |
| Net Book Value | | | | | |
| At 31 st December 2025 | <u>932,310</u> | <u>664,458</u> | <u>101,863</u> | <u>24,408</u> | <u>1,723,039</u> |
| At 31 st December 2024 | <u>943,838</u> | <u>3,700</u> | <u>9,714</u> | <u>23,413</u> | <u>980,665</u> |

None of the tangible fixed assets held at 31st December 2025 forms part of restricted funds.

Aid to the Church in Need (United Kingdom)
Notes to the Accounts
For the year ended 31st December 2025

7a Intangible Fixed Assets

Group and Charity

| | Website |
|-----------------------|-----------------------|
| | £ |
| Cost | |
| At 1 January 2025 | 68,000 |
| Additions | <u>100,236</u> |
| At 31 December 2025 | 168,236 |
| Amortisation | |
| At 1 January 2025 | - |
| Charge for period | <u>14,020</u> |
| At 31 December 2025 | 14,020 |
| Net Book Value | |
| At 31 December 2025 | <u><u>154,216</u></u> |
| At 31 December 2024 | <u><u>68,000</u></u> |

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

8 Investments

Investment in Trading Subsidiary

The investment held by the charity is a £100 investment in the subsidiary company at cost.

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

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

Relevant financial information regarding ACN Trading Limited is as follows.

| | 2025 | 2024 |
|--|----------------------|---------------------|
| | £ | £ |
| Turnover | 351,825 | 354,942 |
| Cost of Sales | (232,193) | (237,097) |
| Gross Profit | <u>119,632</u> | <u>117,845</u> |
| Other operating income | 1,560 | 2,328 |
| Administrative expenses | (26,192) | (23,140) |
| Net profit before taxation | <u>95,000</u> | <u>97,034</u> |
| Corporation Tax | <u>-</u> | <u>-</u> |
| Net (loss)/ profit after taxation | <u>95,000</u> | <u>97,034</u> |
| Transferred to Aid to the Church in Need | | |
| (UK) Service Charge | (84,810) | (82,340) |
| Loan Interest | (3,365) | (6,885) |
| Gift Aid donation | <u>(2,500)</u> | <u>(2,500)</u> |
| Retained in subsidiary | <u><u>4,325</u></u> | <u><u>5,308</u></u> |
| Aggregate capital and reserves | <u><u>11,308</u></u> | <u><u>6,983</u></u> |

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

9 Debtors

| | Group | | Charity | |
|--------------------------------|------------------|------------------|------------------|------------------|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Trade Debtors | 2,479 | 7,759 | - | - |
| Income Tax recoverable | 36,305 | 227,344 | 36,305 | 227,344 |
| Prepayments | 14,349 | 23,516 | 12,404 | 21,328 |
| Accrued Legacy income | 3,448,815 | 4,484,230 | 3,448,815 | 4,484,230 |
| Other Debtors | - | 15 | - | - |
| Loan to subsidiary undertaking | - | - | 131,046 | 135,068 |
| | <u>3,501,948</u> | <u>4,742,864</u> | <u>3,628,570</u> | <u>4,867,969</u> |

Loan to trading subsidiary:

Interest is charged on the loan to the subsidiary at 2.5% over the bank of England base rate. The loan is secured on the assets of the trading company.

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

| | Charity | |
|------------------------|------------------|------------------|
| | 2025 | 2024 |
| | £ | £ |
| Accrued Legacy bfw | 4,484,230 | 3,836,692 |
| less: Cash received | (4,070,927) | (1,444,724) |
| Add: Legacy Receivable | 3,035,512 | 2,092,261 |
| Accrued Legacy cfw | <u>3,448,815</u> | <u>4,484,230</u> |

Included within Group debtors are financial assets measured at amortised cost of £3,451,294 (2024: £4,492,004)

Included within Charity debtors are financial assets measured at amortised cost of £3,448,815 (2024: £4,484,230)

10 Creditors

| | Group | | Charity | |
|---------------------------------------|----------------|----------------|----------------|----------------|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Trade creditors | 115,273 | 57,307 | 83,153 | 26,823 |
| Other taxes and social security costs | 86,444 | 115,381 | 73,828 | 94,516 |
| Accruals | 663,582 | 24,000 | 656,648 | 24,000 |
| Other accruals | - | 14,979 | - | 3,456 |
| Loan from benefactor | - | 27,500 | - | 27,500 |
| | <u>865,299</u> | <u>239,167</u> | <u>813,629</u> | <u>176,294</u> |

Included within Group creditors are financial liabilities measured at amortised cost of £778,856 (2024: £123,786)

Included within Charity creditors are financial liabilities measured at amortised cost of £739,801 (2024: £81,778)

Aid to the Church in Need (United Kingdom)

**Notes to the Accounts
For the year ended 31st December 2025**

Loan from benefactor:

The loan from the benefactor was interest free and repayable at one month's notice. This was fully repaid in the year.

11 OPERATING LEASE COMMITMENTS - GROUP AND CHARTIY

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

| Lessee | Land & buildings | |
|--------------------|-----------------------------|-------------|
| | 2025 | 2024 |
| | £ | £ |
| Within 1 year | - | 3,462 |
| Within 2 - 5 years | - | - |
| Over 5 years | - | - |
| | <hr/> | <hr/> |
| | - | 3,462 |
| | <hr/> | <hr/> |
| | | |
| Lessor | Land & buildings | |
| | 2025 | 2024 |
| | £ | £ |
| Within 1 year | - | 9,667 |
| Within 2 - 5 years | - | - |
| Over 5 years | - | - |
| | <hr/> | <hr/> |
| | - | 9,667 |
| | <hr/> | <hr/> |

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

| 12 Restricted Funds: Group and Charity | Opening Balance | Income | Expenditure | Closing Balance |
|---|------------------------|------------------|--------------------|------------------------|
| <i>Purpose of Donation - 2025</i> | £ | £ | £ | £ |
| Africa | 17,700 | 649,306 | 666,806 | 200 |
| Asia | 5,167 | 130,266 | 124,444 | 10,989 |
| Eastern Europe | 841 | 204,714 | 204,251 | 1,304 |
| Latin America | - | 1,319 | 1,230 | 88 |
| Middle East | 35,710 | 687,054 | 521,538 | 201,225 |
| Mass Offerings | - | 827,724 | 827,724 | - |
| Construction | - | 27,670 | 27,670 | - |
| Education, Media and Child Bibles | - | 35,477 | 35,477 | - |
| Formation | - | 23,091 | 23,091 | - |
| Refugees | - | 728,290 | 728,290 | - |
| Seminarians | - | 26,534 | 26,534 | - |
| Youth | - | 71,145 | 71,145 | - |
| Religious | - | 23,834 | 23,834 | - |
| Transport | - | 6,096 | 6,096 | - |
| | <u>59,418</u> | <u>3,442,518</u> | <u>3,288,129</u> | <u>213,806</u> |
| | Opening Balance | Income | Expenditure | Closing Balance |
| <i>Purpose of Donation - 2024</i> | £ | £ | £ | £ |
| Africa | - | 364,576 | 346,876 | 17,700 |
| Asia | - | 115,537 | 105,042 | 10,495 |
| Europe | 801 | 206,133 | 206,093 | 840 |
| Latin America | - | 19,902 | 19,902 | - |
| Middle East | 315,357 | 612,615 | 892,263 | 35,710 |
| Mass Offerings | 176,734 | 676,701 | 853,435 | - |
| Construction | - | 9,317 | 9,317 | - |
| Education, Media and Child Bibles | 2,751 | 26,690 | 29,442 | - |
| Formation | - | 23,792 | 23,792 | - |
| Refugees | - | 117,472 | 117,472 | - |
| Seminarians | - | 17,014 | 17,014 | - |
| Youth | - | 400,873 | 400,873 | - |
| Religious | - | 31,281 | 31,281 | - |
| Transport | - | 4,065 | 4,065 | - |
| | <u>495,643</u> | <u>2,625,967</u> | <u>3,056,866</u> | <u>64,745</u> |

13 Aid Granted: Group and Charity

Grants made during the period were distributed as follows:

By Region

| | 2025 | 2024 |
|--------------------|-------------------|------------------|
| | £ | £ |
| Africa | 4,117,945 | 3,327,917 |
| Asia | 2,027,022 | 1,444,141 |
| Eastern Europe | 706,763 | 828,883 |
| Latin America | 1,697,126 | 623,980 |
| Middle East | 1,609,075 | 1,733,428 |
| Total Aid Payments | <u>10,157,931</u> | <u>7,958,349</u> |

Aid to the Church in Need (United Kingdom)

**Notes to the Accounts
For the year ended 31st December 2025**

| | 2025 | 2024 |
|-----------------------------------|-------------------|------------------|
| <i>By Funding Type</i> | £ | £ |
| Mass Stipends | 598,593 | 957,150 |
| Catechetical and Formation | 1,209,002 | 778,627 |
| Construction | 4,243,837 | 2,408,573 |
| Education, Media and Child Bibles | 836,985 | 562,347 |
| Humanitarian Assistance | 1,002,877 | 1,022,759 |
| Seminarians | 601,980 | 827,208 |
| Sisters | 598,201 | 728,591 |
| Transport | 1,066,457 | 673,095 |
| Total Aid Payments | 10,157,931 | 7,958,349 |

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

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

14 Total Funds

| | Unrestricted Funds | Unrestricted Funds | Restricted Funds | Total Funds |
|-------------------------------|-----------------------|-----------------------|---------------------|--------------------|
| | 2025 | 2025 | 2025 | 2025 |
| | £ | £ | £ | £ |
| Tangible Fixed Assets | | 1,723,039 | | 1,723,039 |
| Intangible Fixed Assets | | 154,216 | | 154,216 |
| Cash | 3,288,142 | | 213,806 | 3,501,948 |
| Legacies receivable | 3,448,815 | | | 3,448,815 |
| Other net current assets | <u>(2,985,624)</u> | | | <u>(2,985,624)</u> |
| Designated Fund | | | | |
| Free reserves | | 3,751,333 | | |
| | | <u>5,628,588</u> | <u>213,806</u> | <u>5,842,394</u> |
| Free reserves | | | | |
| excluding legacies receivable | | <u>302,518</u> | | |
| | 2024 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ |
| Tangible Fixed Assets | | 980,665 | | 980,665 |
| Intangible Fixed Assets | | 68,000 | | 68,000 |
| Investments | | | | |
| Cash | 618,111 | | 64,745 | 682,856 |
| Legacies receivable | 4,484,230 | | | 4,484,230 |
| Other net current assets | <u>139,458</u> | | | <u>139,458</u> |
| Designated Fund | | 81,300 | | |
| Free reserves | | 5,092,499 | | |
| | | <u>6,222,463</u> | <u>64,745</u> | <u>6,287,208</u> |
| Free reserves | | | | |
| excluding legacies receivable | | <u>608,269</u> | | |

There are free reserves in ACN Trading Ltd of £11,208 (2024: £6,883)

15 Connected Charities

Aid to the Church in Need (United Kingdom) is a National Section of the Pontifical Foundation called 'Aiuto alla Chiesa che Soffre' which is registered in The Vatican City under canon law.

Aid to the Church in Need (United Kingdom)

Notes to the Accounts For the year ended 31st December 2025

16 Statement of Financial Activities (Entity) for the year ended 31st December 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Total 2024 £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income and Expenditure | | | | | |
| Income | | | | | |
| Donations and Grants | 2 | 4,213,808 | 3,323,332 | 7,537,140 | 7,032,012 |
| Legacies received | 3 | 2,472,886 | 73,609 | 2,546,495 | 2,730,151 |
| Legacies receivable | 3 | 2,995,262 | 40,250 | 3,035,512 | 2,092,261 |
| Other trading activities | 4 | (262,711) | - | (262,711) | 129,155 |
| Total Income | | <u>9,419,245</u> | <u>3,437,191</u> | <u>12,856,436</u> | <u>11,983,579</u> |
| Expenditure | | | | | |
| Expenditure on raising funds | | 1,469,189 | - | 1,469,189 | 1,258,027 |
| Charitable activities | | | | | |
| Grants programme | 13 | 6,869,802 | 3,288,129 | 10,157,931 | 7,958,349 |
| Education and communication | | 1,165,139 | - | 1,165,139 | 1,044,617 |
| Support services | | 903,717 | - | 903,717 | 823,532 |
| Total Expenditure | 5 | <u>10,407,847</u> | <u>3,288,129</u> | <u>13,695,976</u> | <u>11,084,526</u> |
| Net Income / (Expenditure) | | (988,601) | 149,061 | (839,540) | 899,052 |
| Other recognised gains/(losses) | | | | | |
| Net gains/(losses) on investments | | - | - | - | - |
| Net Movement in Funds | | <u>(988,601)</u> | <u>149,061</u> | <u>(839,540)</u> | <u>899,052</u> |
| Fund balances bfwd at 1 st January | | <u>6,215,481</u> | <u>64,745</u> | <u>6,280,371</u> | <u>5,381,666</u> |
| Fund balances cfwd at 31 st December | 14 | <u>5,226,880</u> | <u>213,806</u> | <u>5,440,832</u> | <u>6,280,371</u> |

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

