

Akeman Street Baptist Church

Details of Charity

Church Address:	Akeman Street Baptist Church Akeman Street Tring Hertfordshire HP23 6AA
Registered as a charity in in England & Wales	Number 1133369
Affiliated to:	Association of Grace Baptist Churches, 62 Bride Street, London N7 8AZ
Principal Bankers:	CAF Bank
Principal savings in interest-bearing accounts deposited with:	CAF Bank
Independent Examiner:	Malcolm Rogers

Objectives and Activities

Akeman Street Baptist Church is located in Tring, Hertfordshire and serves the town and surrounding area. The church is committed to providing for the spiritual and pastoral needs of the community.

When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and in particular the specific guidance on charities for the advancement of religion. It does so by offering services of worship on Sunday and meeting for Bible studies and prayer during the week. In addition, various activities tailored to the needs of different age groups, operate on a regular basis throughout the year. All of the services and activities are open for anyone to attend.

It is through the above activities that the church endeavours to enable people to live out their faith as part of the fellowship by,

- Worship and prayer; learning about the Bible and developing their knowledge and trust in Jesus Christ

- The provision of pastoral care for the people of Tring and surrounding area.
- Mission and outreach work.
- The provision of a safe environment where children and young people can develop socially, emotionally and spiritually through various activities.

Achievements and Performance

Two services are held on a Sunday, with an average attendance of 90 for the morning and 25 for the evening. During the morning service provision is made for a crèche, so people with young children can attend. A Sunday school for various age groups is held during the morning service with an average of 20 children in attendance. Special services are held at occasions such as, Easter, Harvest and Christmas. A Carols by Candlelight service is held at Christmas and attracts large numbers of people who enjoy the singing and worship together with refreshments that are provided afterwards. Various evangelistic outreach activities are organised throughout the year.

Several prayer and Bible study meetings are held during the week, so as to meet various needs of the fellowship and, as these are open events, the wider community.

To provide an outreach to the community the church offers a range of events and clubs, each of which is focused on a particular age range, beginning with very young children and going on through to the Seniors.

Formal church membership at the end of the year was 91. The church employed a full-time pastor and a part-time administrator throughout the year. We also support a placement student who has been dedicated to youth ministry throughout the year.

The majority of activities provided by the church operate due to the many volunteers who give generously of their time, so these activities can function efficiently and effectively for the benefit of all that attend them. We extend a “big thank you” to all these volunteers.

The church has a written Safeguarding Policy for Children and Vulnerable Adults and a person who is responsible for its implementation and review. Those entrusted with the care of children and vulnerable adults undergo a Disclosure & Barring check.

Mission

The church supports various mission projects both in this country and abroad. These include Grace Baptist Mission, Association of Grace Baptist Churches (South East) and mission activities overseas. In 2025 the mission giving was £15,071.

Structure and Governance

The overall management of the church is the responsibility of the Managing Trustees. Where appropriate, the trustees may delegate the day-to-day management of an activity to a committee, who report back on a regular basis to the trustees. The trustees meet eleven times per year and on other occasions when it is deemed necessary.

The processes for appointment and removal of trustees are set out in the Church Constitution.

The charity is an unincorporated association with a constitution. The legal title to the church buildings is held by Grace Baptist Charities Limited as Custodian Trustee on behalf of the church. (Because ASBC holds all the benefits and responsibilities of occupying the Church Building, its Insurance value is included in the accounts as Fixed Assets Gross Value.)

Trustees during the year were:

David Crane
Philip Dobson
Joan Eeley
Matthew Washington (Finance Officer)
Angela Walshe
John Heasman
David Kight
Daniel Nash
Chris Turland
Tom Copperwheat
Nigel Rogers (Secretary) to August 2025

Reserve Policy

A Reserves Policy was approved by the Trustees on 5 May 2010. The policy states that the charity will maintain unrestricted funds, which are free reserves of the charity, at a level that equates to approximately four months unrestricted expenditure.

This provides sufficient funds to cover committed salaries, regular premises costs and ongoing running costs for the regular activities of the charity and to be able to provide for emergency repairs etc. of premises or equipment.

Year-end actual reserves totaled £66.2k, exceeding the amount required under the Reserves Policy by around 50%.

Financial Review and Future Plans

The main sources of income were personal giving from church members, gift aid receipts and local authority grants relating to preschool.

Income was £143.6k (a reduction of £9.7 on the previous year), mainly comprising donations and legacies of £131k, charitable activities of £10.2k and income from rental investments of £1.8k.

The main areas of expenditure were staff salaries, donations to other charities, property maintenance and building repairs.

Expenditure totaled £156.9k (a reduction of £14.1k on the previous year). The main reason for this increase was due to the one-off cost of major roof repair work which had to be completed towards the end of the year

There was a net deficit for the year of £13.3k.

The Church was holding balances of £78.0k at the year-end. These were held in current accounts, deposit accounts or cash for the ongoing regular activities of the Church.

The Trustees (Elders & Deacons) review the financial position of the church each month and present a financial report to the Church members each quarter and a full report at the Annual General Meeting in April.

Approval of Report and Accounts

This Annual Report and the associated Accounts were approved by all the Trustees of the Church on 7th October 26. The Trustees in office at that date include those stated on page 3 and Tim Gill, appointed June 2026 and Victoria Logan, appointed in July 2026.

Matthew Washington
Trustee

SIGNED ON ORIGINAL

Date: 7th October, 2026

Chris Turland
Trustee

SIGNED ON ORIGINAL

7th October, 2026

Independent examiner's report to the trustees of Akeman Street Baptist Church, Tring

I report to the trustees on my examination of the accounts of Akeman Street Baptist Church, Tring (the Charity) for the year ended 31st December, 2025.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

Signed:

Malcolm W. Rogers

Name: Malcolm William Rogers, C Eng, FIC, ACIE:
24a, Friars Walk, Tring, Hertfordshire, HP23 4AY
Date: 9th October, 2026

CHARITY COMMISSION
FOR ENGLAND AND WALES

Akeman Street Baptist Church ("ASBC")				Charity No (if any)	1133369	CC17 (Non-Comp)
Annual accounts for the period						
Period start date	01-Jan-25		To	Period end date	31-Dec-25	

EXAMINED ACCOUNTS OF AKEMAN STREET BAPTIST CHURCH
FOR THE FINANCIAL YEAR 01 JANUARY 2025 TO 31 DECEMBER 2025

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	130,357	670	-	131,027	116,906
Charitable activities	S02	-	10,806	-	10,806	33,585
Other trading activities	S03	-	-	-	-	-
Investments	S04	1,811	-	-	1,811	2,401
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	491
Total	S07	132,168	11,476	-	143,644	153,383
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	61,583	14,712	-	76,294	114,737
Separate material item of expense	S10	-	-	-	-	-
Other	S11	80,651	-	-	80,651	56,258
Total	S12	142,233	14,712	-	156,945	170,995
Net income/(expenditure) before investment gains/(losses)	S13	- 10,065	- 3,236	-	- 13,300	- 17,612
Net gains/(losses) on investments	S14				-	
Net income/(expenditure)	S15	- 10,065	- 3,236	-	- 13,300	- 17,612
Extraordinary items / self-balancing adj	S16				-	
Transfers between funds	S17	- 3,070	3,070		-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18				-	
Other gains/(losses)	S19				-	
Net movement in funds	S20	- 13,135	- 166	-	- 13,300	- 17,612
Reconciliation of funds:						
Total funds brought forward	S21	2,864,735	1,239	-	2,865,974	2,883,586
Total funds carried forward	S22	2,851,600	1,073	-	2,852,674	2,865,974

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,785,433	-	-	2,785,433	2,785,433
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,785,433	-	-	2,785,433	2,785,433
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	4,867		-	4,867	14,250
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank (Note 24)	B09	76,950	1,073	-	78,023	95,487
Cash in hand (Note 24)	B09		-	-	-	103
Total current assets	B10	81,817	1,073	-	82,890	109,841
Creditors: amounts falling due within one year (Note 20)	B11	10,650	-	-	10,650	14,300
Net current assets/(liabilities)	B12	71,167	1,073	-	72,240	95,541
Total assets less current liabilities	B13	2,856,600	1,073	-	2,857,673	2,880,974
Creditors: amounts falling due after one year (Note 20)	B14	5,000	-	-	5,000	15,000
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	2,851,600	1,073	-	2,852,673	2,865,974
Funds of the Charity						
Endowment funds (Note 27)	B17	-		-	-	-
Restricted income funds (Note 27)	B18		1,073		1,073	1,460
Unrestricted funds	B19	2,851,600			2,851,600	2,864,514
Revaluation reserve	B20				-	-
Total funds	B21	2,851,600	1,073	-	2,852,673	2,865,974

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
SIGNED ON ORIGINAL	Matthew Washington	07-Oct-26
SIGNED ON ORIGINAL	Chris Turland	07-Oct-26

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

The accounts have been prepared in accordance with:
the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.* √

1.2 Going concern

The Trustees are content that the Charity remains a Going Concern.

1.3 Change of accounting policy

The accounts present a true and fair view and there are no changes to the accounting policies that impact any figures in 17/18 or

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2 Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

There have been no changes to the accounting methods used in FY2025 compared with the prior years.

2.2 INCOME

2.3 EXPENDITURE AND LIABILITIES

2.4 ASSETS

The standard list of accounting policies have been applied by the charity and no different or additional policies have been applied.

The full standard list of accounting polices is available from the Accounts for FY2024 or from the ASBC Treasurer.

Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Donations and gifts	108,575	670	-	109,245	96,736
	Gift Aid	21,782	-	-	21,782	20,170
	Legacies	-	-	-	-	-
	Other	-	-	-	-	-
	Total	130,357	670	-	131,027	116,906
Charitable activities:	Activity Grants	-		-	-	14,764
	Non-Grant Activity Income	-	10,199	-	10,199	10,729
	Other activities income	-	607	-	607	8,092
	Total	-	10,806	-	10,806	33,585
Other trading activities:		-		-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	373			373	345
	Other	1,438			1,438	2,056
	Total	1,811	-	-	1,811	2,401
Separate material item of income:	Donations - Building Project	-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Other	-	-	-	-	491
	Total	-	-	-	-	491
TOTAL INCOME		132,168	11,476	-	143,644	153,383

Section C Notes to the accounts (cont)

TOTAL INCOME - Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Receipts for attending regular activities (e.g., Youth Work) (£607) and Donations to the Church Restricted by the donor to be distributed to their specific list of charities and causes (£10,199).

ASBC has no Endowment Funds

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

The total Restricted Income £10,999) relates to the Churh Weekend Away.

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Preschool LEA grants	-	14,764
	Total	-	14,764

The ASBC Preschool ceased to operate in July, 2024, and there are no outstanding matters arising from this closed activity

There were no other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

Not applicable to ASBC

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Note 6 Analysis of expenditure

6.1 Analysis of all expenditure for Current Year

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Investment management	-	-	-	-	-
	Total expenditure on raising	-	-	-	-	-
Expenditure on charitable activities	Ministry	41,191	-	-	41,191	39,944
	Mission - Church Giving	14,401	670	-	15,071	20,877
	Mission - Regular Activities	2,420	773	-	3,193	
	Mission - support costs	2,516	-	-	2,516	15,554
	Mission - Special Events	1,054	-	-	1,054	-
	Mission - Preschool				-	37,714
	Mission - Other groups	-	-	-	-	649
	Mission - Restricted	-	13,269	-	13,269	
	Other Costs			-	-	-
	Total expenditure on charitable	61,583	14,712	-	76,294	114,737
Separate material item of expense	Minister exceptional costs	-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Premises	49,516			49,516	31,055
	Office Equipment	5,451			5,451	1,469
	Administration	22,814			22,814	4,200
	Manse	1,263			1,263	7,158
	Sundry	1,607			1,607	12,376
	Total other expenditure	80,651	-	-	80,651	56,258
TOTAL EXPENDITURE		142,233	14,712	-	156,945	170,995

Note 6.1 Analysis of expenditure for Current Year - other Information

Analysis of expenditure on charitable activities - Current Years

See table above (total £76,294)

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Salary and other direct employment costs for Minister (£41,191);
Mission - Giving comprises grants to a variety of charities and other good causes that are consistent with the Charity's Charitable Objectives (£15,071);
Costs of the Church's Weekend Away (mostly covered by specific contributions by the attendees) (£13,269).

Note 6.2 Analysis of expenditure for previous year - other Information

See table above (total £114,737)

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Salary and other direct employment costs for Minister (£55,498);
Preschool Costs (£37,714);
Mission - Giving comprises grants to a variety of charities and other good causes that are consistent with the Charity's Charitable Objectives (£12,510);

Note 7 Extraordinary items

Not applicable to ASBC

Note 8 Funds received as agent

Not applicable to ASBC

Note 9 Support Costs

Not applicable to ASBC

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Table shows the amounts that relate to the Independent Examination for the year shown. (This is normally paid in the following year when the IE is conducted.)

	This year £	Last year £
Independent examiner's fees	650	500
Assurance services other than audit or independent examination	0	0
Tax advisory fees	0	0
Other fees	0	0
Total for specific items	**650**	**500**

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	42,884	39,352
PAYE Income Tax	4,626	5,191
Social security costs NI Contribs)	1,991	2,225
Pension costs (defined contribution scheme)	5,766	5,230
Other employee benefits	-	0
Total staff costs	55,267	51,998

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

11.1 There are no employees having total employee benefits (excluding employer pension costs) equal to or greater than £60,000.

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Pastor	1.0	-
Charitable Activities	-	2.0
Preschool		0.8
Admin-istration	0.5	-
Total	1.5	2.8

11.3 Ex-gratia payments to employees and others (excluding trustees)
Not applicable to ASBC

11.4 Redundancy payments
Not applicable to ASBC

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a

12.1 Details of defined contribution pension scheme operated by ASBC

Amount of contributions recognised in the SOFA as an expense	5,766
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	**The pension contributions relate to the Church Pastor and Administrator, whose activities fall under Ministry, Charitable Activities, and are unrestricted**

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable
Not applicable to ASBC

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension
Not applicable to ASBC

Note 13 Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Restricted	Total
	£	£	£	£
Grace Baptist Mission	-720	-	-	**-720**
GBM (Gen Account) (incl Caring for Life)	-3,530	-	- 470.00	**-4,000**
Wycliffe Bible Translation - Bagwere Bible project	-250	-	-	**-250**
Wycliffe Other	-1,035	-	-	**-1,035**
AGBC (SE) Home Mission	-3,045	-	-	**-3,045**
Pilgrim Friends	0	-	-	**0**
Tear Fund	0	-	-	**0**
Christian Compassion Ministries	0	-	-	**0**
SASRA	-225	-	-	**-225**
Mission Aviation Fellowship	0	-	-	**0**
United Beach Mission	0	-	-	**0**
Barnabas Fund	-515	-	-	**-515**
Grace Baptist Partnership	0	-	-	**0**
Bible Society	-200	-	-	**-200**
Caring for Life	-225	-	-	**-225**
Christian Prison Resources	0			**0**
Pioneer Camp	0	-	-	**0**
	0	-	-	**0**
OneHundredFold	-2,060			**-2,060**
Various Other	0			**0**
GBWA (magazine	-60			**-60**
UCCF	-220			**-220**
Benevolent Fund	-751			**-751**
Bibles for Children	-745		-200	**-945**
Welfare	-300			**-300**
Open Doors	-520			**-520**
				0
Total	**- 14,401**	**-**	**- 670**	**- 15,071**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Material Grants made to institutions - None

Note 14 Tangible fixed assets

The Church Building and Manse are not owned by Akeman Street Baptist Church, but by Grace Baptist Trust Corporation - GBTC. This is because an unincorporated charity may not own property. However, ASBC holds the benefits and responsibilities of occupancy for as long as it remains a Going Concern and wishes to operate in the current Church Building. The purist accounting view is to exclude the Buildings (but not significant assets such as the boiler) from these accounts, but to include a comment under the Fixed Assets Note regarding the Church Building. However, given the benefits and responsibilities of occupancy, we have decided continue to include the (insured) value of the Building within the accounts, but with a prominent note (as above) re legal ownership.

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	2,371,765	413,668	-	70,660	2,856,093
Additions	-	-	-		-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	2,371,765	413,668	-	70,660	2,856,093

14.2 Depreciation and impairments

**Basis	SL or RB	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Expensed in year of Purchase	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	70,660	70,660
Additions/Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	70,660	70,660

14.3 Net book value

Net book value at the beginning of the year	2,371,765	413,668	-	-	2,785,433
Net book value at the end of the year	2,371,765	413,668	-	-	2,785,433

14.4 Impairment - Not applicable to ASBC

14.5 Revaluation - Not applicable to ASBC

14.6 Other disclosures - Not applicable to ASBC

Note 15 Intangible assets - Not applicable to ASBC

Note 16 Heritage assets - Not applicable to ASBC

16.1 General disclosures for all charities holding heritage assets

Note 17 Investment assets - Not applicable to ASBC

Note 18 Stocks - NONE - Not not applicable to ASBC

Note 19 Debtors and prepayments

19.1 Analysis of debtors

	This year £	Last year £
Gift Aid	4,867	14,250
Total	4,867	14,250

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above) - NONE

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	650	4,300		-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-		-
Taxation and social security	-	-	-	-
Other creditors (Baptist Loans)	10,000	10,000	5,000	15,000
Total	10,650	14,300	5,000	15,000

20.2 Deferred income - Not applicable to ASBC

Note 21 Provisions for liabilities and charges - NONE - Note not applicable

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

Not applicable to ASBC

Note 23 Contingent liabilities and contingent assets - Not applicable to ASBC

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Interest-bearing Savings Account	60,209	
Cash at Bank (Main Current)	17,436	111,319
Cash at Bank (Women's Fellowship)	378	1,511
Total	78,023	112,830

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity is not exposed to significant credit risk. The charity has a low exposure to liquidity risk, with considerable cash readily available and also access to various and substantial loan facilities if it so needed them. The charity has low exposure to market risk, as all its assets and liabilities are denominated in Pounds Sterling, and it does not hold any financial instruments that are subject to fluctuations in their market prices
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	Not Applicable

Note 26 Events after the end of the reporting period - NONE - Note not applicable

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
ABC Tots	R	Residual Balance	1,130.00	0.00	-434.94	0.00	0.00	695
Women's Fellowship	R	'Other Activity'	108.87	606.99	-337.71	0.00	0.00	378
Special Collections	R	Amounts collected for certain mission activities	0.00	670.00	-670.00	0.00	0.00	0
Church Weekend Away	R	Church Mission	227.16	10,199.00	-13,496.00	3,070.00	0.00	0
General Fund (Church Building)	UR	Physical Assets	2,785,433.00	0.00	0.00	0.00	0.00	2,785,433
General Fund (Financial)	UR	**Regular account / Fund for ASBC**	79,074.64	132,168.48	-142,006.31	-3,070.00	0.00	66,167
Total All Funds			2,865,974	143,644	-156,945	0	0	2,852,673

Reserves

The Overall Closing Balance (as at 31st December, 2025) comprises these categories:

Current Account (Unres)	Current Account (Res)	Loans Payable by ASBC	Debtors and other Creditors	Debtors and Creditors	Land and Buildings (Ins Value)	GRAND TOTAL
77,645	**378**	**-15,000**	**4,867**	**-650**	**2,785,433**	**2,852,673**

Of these Categories., the Charity Commission defines the Reserves as Unrestricted financial balances (Bank Accounts, Debtors and Creditors), but not tangible assets (such as property and equipment).

Therefore, ASBC's Reserves as at 31st December, 2025 were £66,167

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Preschool - General	R	For Preschool use only	7,609.00	25,492.41	-37,713.67	4,612.00	0.00	-0.26
Preschool - Redundancy	R	Held for any possible future redundancies in preschoool	4,995.00	0.00	0.00	-4,995.00	0.00	0.00
Building Project	R	Held for the Building Project to refurbish the building and erect a new hall	0.00	0.00	0.00	0.00	0.00	0.00
Other Activities	R	Balances held for various groups within the church for group activity	2,643.40	491.39	-648.83	-1,253.00	0.00	1,232.96
Special Collections	R	Amounts collected for certain mission activities	501.40	8,092.26	-8,366.50	0.00	0.00	227.16
			0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00
Other funds	**N/a**	**N/a**	2,867,837.17	119,306.77	-124,265.82	1,636.00	0.00	2,864,514.12
		Total Funds	2,883,585.97	153,382.83	-170,994.82	0.00	0.00	2,865,973.98

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal	Amount
Between Restricted and Unrestrictred Funds	**To correct restricted balance amounts**	
Between unrestricted and designated funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Not applicable to ASBC

Section C Notes to the accounts (cont)

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be

28.1 Trustee remuneration and benefits - Not applicable to ASBC

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or *TRUE*

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of N/A

28.2 Trustees' expenses - Not applicable to ASBC

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to

No trustee expenses have been incurred (True or False) *FALSE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	
Subsistence	-	-
Accommodation	-	-
Other (please specify): Admin and IT expenses	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had 0

28.3 Transaction(s) with related parties - NONE _ Note not applicable

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have

There have been no related party transactions in the reporting period (True or False) *FALSE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

CCT transaction was undertaken at arm's length. John Heasman did not participate in the decision to use CCT's facilities given the potential conflict of interest

For any related party, please provide details of any guarantees given or received.

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

There are no matters to report.