CHARITY REGISTRATION NUMBER: 1144138

Latimer Congregational Church

Unaudited Financial Statements

31 December 2025

CARRINGTON BLAKE ACCOUNTANCY
Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

Latimer Congregational Church

Financial Statements

Year ended 31 December 2025

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Latimer Congregational Church

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Latimer Congregational Church
Charity registration number	1144138
Principal office	Latimer Congregational Church Ernest Street Stepney London E1 4LS
The trustees	Mrs S Brighton Mrs N Stephenson Ms C Becares
Independent examiner	Peter Mabinuori Carrington Blake Accountancy Ltd Jack Dash House 2 Lawn House Close London United Kingdom E14 9YQ

Objectives and activities

Latimer Congregational Church continues to worship as a small fellowship. We promote the gospel of Jesus Christ through praise, worship and the teaching and preaching of God's word. We show God's love by living as Christ's ambassadors within our local community, doing, helping and providing as much as we can offer in His name, as individuals and as a congregation. We also maintain our ministry to the elderly with prayer, comfort, companionship, and spiritual and practical needs. Our worship is is appropriate and available for all ages and abilities.

Achievements and performance

One of the ways we fulfil the advancement of the Christian faith is by the provision of excellent facilities for other Christian charities and organisations to reach out to the local community, nationally and globally. The subsidised accommodation enables Christian organisations to meet, worship, plan and conference in a residential setting and a fully equipped chapel for worship and prayer. We are fully equipped for disabilities with a platform lift, and designated bedroom and bathroom facilities. We We supply large print books and onscreen text and have a loop system for the hearing impaired. In 2025 groups continued to meet at the church for this purpose.

We ran a thriving 10-2 club on a Tuesday. This is a local drop in serving the local community. Attendees can meet together in a warm/cool environment for friendship, exercise, food and crafts. The numbers attending continued to grow throughout 2025.

We also undertook a considerable updating process in the building, including redecorating much of the ground floor.

Financial review

The charity's principal source of funds is derived from a continuing tenancy, under the Halliford Trust, with the Latimer Congregational Church being the sole beneficiary. The current annual rental of Frith Grange & Grange Farm, Upper Halliford, Shepperton-on-Thames, TW17 8SQ, generates £200,000 per annum, payable in quarterly instalments. The tenancy is re-negotiated by, the Custodian Trustees, The Congregational Federation Limited.

The trustees' annual report was approved on 5/10/26 and signed on behalf of the board of trustees by:

S. B

Mrs S Brighton
Trustee

Latimer Congregational Church

Independent Examiner's Report to the Trustees of Latimer Congregational Church

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Latimer Congregational Church ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

The trustees are also the directors of the company for the purposes of company law are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Ÿ examine the accounts under section 145 of the 2011 Act;

Ÿ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

Ÿ to state whether particular matters have come to my attention.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:
which gives me reasonable cause to believe that in any material respect the requirements:

Ÿ to keep accounting records in accordance with section 386 of the Companies Act 2006, and

Ÿ to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

Peter Mabinuori
Carrington Blake Accountancy Ltd
Independent Examiner

Jack Dash House
2 Lawn House Close
London
United Kingdom
E14 9YQ

Latimer Congregational Church

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Charitable activities	4	261,823	261,823	162,391
Investment income	5	393	393	578
Total income		262,216	262,216	162,969
Expenditure				
Expenditure on raising funds:				
Costs of Charitable Activities	6	175,879	175,879	219,318
Total expenditure		175,879	175,879	219,318
Net income/(expenditure) and net movement in funds		86,337	86,337	(56,349)
Reconciliation of funds				
Total funds brought forward as previously reported		4,114,125	4,114,125	4,168,967
Prior year adjustment		–	–	1,507
Total funds brought forward as restated		4,114,125	4,114,125	4,170,474
Total funds carried forward		4,200,462	4,200,462	4,114,125

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 12 form part of these financial statements.

Latimer Congregational Church

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**10**	4,062,299	4,062,299
Current assets			
Cash at bank and in hand		140,611	54,226
Creditors: amounts falling due within one year	**12**	2,400	2,400
Net current assets		138,211	51,826
Total assets less current liabilities		4,200,510	4,114,125
Funds of the charity			
Unrestricted funds:			
Revaluation reserve		526,771	526,771
Other unrestricted income funds		3,673,691	3,587,354
Total unrestricted funds		4,200,462	4,114,125
Total charity funds	**14**	4,200,462	4,114,125

These financial statements were approved by the board of trustees and authorised for issue on ...5/10/26..., and are signed on behalf of the board by:

S B

Mrs S Brighton
Trustee

The notes on pages 6 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Manse, Latimer Church, Ernest Street, London, E1 4LS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Latimer - Bookings	8,198	8,198	10,391	10,391
Pemberton Barnes & Donations	6,500	6,500	1,500	1,500
Haliford	243,375	243,375	147,000	147,000
Latimer - Hall & Car park hire	2,600	2,600	2,700	2,700
Rental Norway Place	1,150	1,150	800	800
	261,823	261,823	162,391	162,391

5. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest received	393	393	578	578

6. Costs of charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Other type 1	111,847	111,847	136,657	136,657
Costs of raising donations and legacies - Other type 2	9,507	9,507	6,053	6,053
Costs of raising donations and legacies - Other type 3	54,525	54,525	76,608	76,608
	175,879	175,879	219,318	219,318

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,400	2,400

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	36,748	67,657
Employer contributions to pension plans	3,309	5,190
	40,057	72,847

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

9. Trustee remuneration and expenses

- The new details of why the remuneration or other employment benefits were paid;
- The amount of remuneration paid is displayed under note 9.

10. Tangible fixed assets

	Freehold property £
Cost	
At 1 January 2025 and 31 December 2025	4,062,299
Depreciation	
At 1 January 2025 and 31 December 2025	–
Carrying amount	
At 31 December 2025	4,062,299
At 31 December 2024	4,062,299

11. Fixed assets

Latimer Congregational Church owns Four Properties, the Church, Grange Farm - Halliford, the Manse and the Norway Place Limehouse.

The Value of these assets for the period ending 31st December 2025 are as follows;

The Church	£1,981,311 (£1,981,311 - 2024)
Grange Farm - Halliford	£1,532,433 (£1,532,433 - 2024)
The Manse	£175,555 (£175,555 - 2024)
Norway Place Limehouse	£373,000 (£373,000 - 2024)

The assets above are recognised in the statement of financial position for the year ended 31st December 2025.

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,400	2,400

13. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,309 (2024: £5,190).

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	Prior year adjustments	**At 31 December 2025**
	£	£	£	£	£
General funds	3,587,354	262,216	(175,879)	–	3,673,691
Revaluation reserve	526,771	–	–	–	526,771
Unrestricted fund 80 - desc in a/cs	–	–	–	–	–
	4,114,125	262,216	(175,879)	–	4,200,462

	At 1 January 2024	Income	Expenditure	Prior year adjustments	At 31 December 2024
	£	£	£	£	£
General funds	3,642,196	162,969	(219,318)	–	3,585,847
Revaluation reserve	526,771	–	–	–	526,771
Unrestricted fund 80 - desc in a/cs	–	–	–	1,507	1,507
	4,168,967	162,969	(219,318)	1,507	4,114,125

Latimer Congregational Church

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2025

	2025 £	2024 £
Costs of Charitable Activities		
Costs of raising donations and legacies - Other type 1		
Wages and salaries	36,748	67,657
Pension costs	3,309	5,190
Service Charge/ Ground Rent	2,297	2,246
Light & heat	6,779	10,396
Health & Safety	14,449	2,576
Legal and professional fees	21,106	11,290
Telephone	1,525	1,642
Other office costs	4,781	10,836
Cleaning and Pest control	7,032	7,914
Security Costs	4,102	11,872
Support Costs	2,240	2,831
Purchase replacement	7,242	2,207
Cong Fed	237	–
	111,847	136,657
Costs of raising donations and legacies - Other type 2		
Insurance	5,457	5,149
IT Costs	3,319	327
CCLI License & Stationery	731	577
	9,507	6,053
Costs of raising donations and legacies - Other type 3		
Centre Repair & Maintenance	54,525	76,608
Costs of Charitable Activities	175,879	219,318