REGISTERED COMPANY NUMBER: 08246310 (England and Wales)
REGISTERED CHARITY NUMBER: 1152061

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

CHRIST CHURCH MAYFAIR

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

CHRIST CHURCH MAYFAIR

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable company Christ Church Mayfair was incorporated as a vehicle to take over the activities of The Bible Talks. The transfer took place on 1st October 2018 by virtue of a deed of transfer.

The charity was established to advance the Christian faith and its main activity is the provision of Christian teaching at Christ Church, Mayfair in London.

The charity's objects are:
1. To advance Christian religion for the benefit of the public in accordance with the doctrines of the Church of England.
2. The prevention or relief of poverty in the world by providing grants, items and services to individuals in need and or other charities or other organisations working to prevent or relieve poverty.

Significant activities

Our vision is to make disciples of Jesus Christ by seeking to encourage believers to grow in maturity, serve in ministry and go in mission to reach those who don't know Christ. We seek to build community and attract newcomers to the church through two Sunday services and a variety of midweek activities.

The church had normal activities over the period covered by these accounts: in person bible studies in church and in homes around the city and regular Sunday services. We continued the livestreaming of services, which enables those unable to attend through illness or absence being able to still participate in church and, we have found, as a way of newcomers experiencing something of our church before attending in person. Most of the church family however attend physically, including a significant number of newcomers which we are grateful for.

Over the period the church hosted a number of events and talks to which church family members could invite friends and family interested in exploring the Christian faith. The church also organised Christianity Explored and Honest Questions, two courses that have a similar aim.

We are grateful that volunteers with Tamar, an antitrafficking group working in the local community to reach out to trafficked women in the sex trade, were able to continue their visits to women. We are also grateful that volunteers with Webber Street, a day center for people who are homeless, were able to continue to help meet the emotional, spiritual and physical needs of the beneficiaries.

CCM's support of Midweek in Mayfair, a lunchtime meeting for local business people, has continued.

Christ Church Mayfair had 13 employees in 2024, and that number increased to 18 by September 2025. Those benefiting from the ministry training scheme are now classified as employees. We have also hired a pastoral worker to focus on work with students, as well as a Production Leader and an Operational Projects Coordinator.

Public benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit in their decision-making. The activities of the charitable company advanced public benefit by providing spiritual nourishment through Sunday services, Bible studies, livestreams, and evangelistic courses like Christianity Explored; fostering community support via events and ministry training; and delivering practical aid to vulnerable groups, including trafficked women through Tamar and homeless individuals via Webber Street.

Grantmaking and training

The charity continues to provide support for a number of individuals and organizations outside the church. This included financial support for people involved in Christian ministry and training both within the UK and abroad, as well as gifts to Christian organizations in the UK supporting workers here and overseas.

A hardship fund (the Deacons' Fund) has been a great blessing to many in the church family who have found themselves in financial hardship. Church family members who could afford to do so have given generously to this end and those in need were able to apply for a gift or loan. The process was carefully monitored by the Deacons: Jal Quinn, Susie Dye, Adrian Valeriano and Jo Duckering.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

OBJECTIVES AND ACTIVITIES
Volunteers
We continue to be dependent on a large number of volunteers to run the activities of the charity and are very grateful for all their flexibility and time in a huge variety of roles including Sunday School teachers, Bible study leaders, musicians for Sunday services, welcomers & stewards and Deacons. The staff team have provided a lead and support, but it is no exaggeration to say that the ministry of the church could not have taken place without a huge, servant-hearted team of church family members.

What the charity does:

The Prevention Or Relief Of Poverty
Religious Activities

Who the charity helps:

Children/young People
Other Charities Or Voluntary Bodies
The General Public/mankind

How the charity helps:

Makes Grants To Individuals
Makes Grants To Organisations
Provides Buildings/facilities/open Space
Provides Services

Where the charity operates:

Camden
City Of Westminster
Kensington And Chelsea
Lambeth
Southwark
Wandsworth

STRATEGIC REPORT
Reserves policy
Christ Church Mayfair endeavours to maintain sufficient reserves to manage ongoing cashflow requirements in line with the recommendation of the Charity Commission.

The Statement of Financial Activities is set out in this report and shows at the end of the year the total reserves held amounted to £1,296,792.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity was established to advance the Christian faith through Christian teaching at Christ Church, Mayfair in London.

The charity originally operated as an unincorporated charity, The Bible Talks, registered charity number 1092036, controlled by its governing document, a Trust Deed, dated 4 November 2001 as amended by a Supplemental Deed dated 14 April 2002.

On 1st October 2018 the assets and undertakings of the unincorporated charity's were transferred to Christ Church Mayfair, a charitable company limited by guarantee, registered in England and Wales (company number 08246310) and registered with the Charity Commission under charity number 1152061. At the date of the transfer the unincorporated charity had loans secured against the freehold properties held by it. The charitable company continues to cover the cost of maintenance of one property held by The Bible Talks which is used to house the Senior Minister.

Organisational structure
The CCM Directors have oversight of the Elders. Day-to-day decision-making relating to the activities of the charitable company is delegated to the Elders of the church, who are accountable to the Trustees for the decisions they make.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the governing document. No new Trustees were appointed this year. All trustees have read the HMRC Fit and Proper Persons guidance and have obtained clear enhanced DBS checks. All new and existing Trustees were given copies of The Essential Trustee document provided by the Charity Commission.

Related parties

In order to achieve its aims Christ Church Mayfair has contributed towards the salary and housing costs of its Ministers, two of whom are employed by the Diocese. The Reverend Matthew Fuller has continued to be the Senior Minister and Samuel Stephenson as Curate. (Reverend Philip Allcock is an Assistant Minister with a licence at Christ Church Mayfair but is on the payroll of the charitable company.)

Christ Church Down Street was established as an ecclesiastical parish and a charity in its own right from 1st September 2019, but has no income to cover costs. Christ Church Mayfair has made a contribution towards the running costs of the Parochial Church Council, which has responsibility for the building, as without the building, the work would not be able to continue.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to manage our exposure to the major risks. A risk register is maintained and reviewed. A Financial Controls policy was approved in June 2021 and will be reviewed in 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08246310 (England and Wales)

Registered Charity number

1152061

Registered office

The Church Office
Christ Church Down Street
Mayfair
London
W1J 7AN

Trustees

J C Davies
H Gittins
M A Magan
O S Makin
A L Malan

Auditors

Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Christ Church Mayfair for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS
The auditors, Hartley Fowler LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 June 2026 and signed on the board's behalf by:

H Gittins - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHRIST CHURCH MAYFAIR

Opinion

We have audited the financial statements of Christ Church Mayfair (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors' 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 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to 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:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 Statement of Trustees' Responsibilities, 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 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 charitable company or to cease operations, or have no realistic alternative but to do so.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and on-compliance with laws and regulations, we considered the following:
- the nature of the industry and sector, control environment and the charities activities;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in. The key laws and regulations we considered in this context included the Charities Act 2011, UK Companies Act and tax legislation.

In addition we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

As a result of performing the above, we did not identify any key matters related to the potential risk of fraud or non-compliance with laws and regulations.

Our procedures to respond to risks identified included the following:
- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provision of relevant laws and regulations described as having a direct effect on the financial statements;
-enquiring of management concerning actual and potential litigation and claims;
-performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
-reviewing minutes of meetings of those charged with governance, reviewing internal reports, and
-in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments, assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale for any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indication of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

Jonathan Askew (Senior Statutory Auditor)
for and on behalf of Hartley Fowler LLP
Statutory Auditors
Chartered Accountants
4th Floor Tuition House
27-37 St George's Road
Wimbledon
London
SW19 4EU

Date: 3/07/2026.

CHRIST CHURCH MAYFAIR

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,309,109	26,672	1,335,781	1,445,798
Charitable activities	6				
Ministry		561	-	561	3,124
Weekends away		33,461	-	33,461	44,653
Outreach events		23,016	-	23,016	25,560
Other trading activities	4	884	-	884	2,184
Investment income	5	11,261	-	11,261	10,999
Total		1,378,292	26,672	1,404,964	1,532,318
EXPENDITURE ON					
Charitable activities	7				
Ministry		1,120,938	17,971	1,138,909	1,087,712
Weekends away		43,282	-	43,282	67,630
Outreach events		50,500	-	50,500	53,800
Charitable expenses		187,664	4,500	192,164	135,695
Total		1,402,384	22,471	1,424,855	1,344,837
NET INCOME/(EXPENDITURE)		(24,092)	4,201	(19,891)	187,481
RECONCILIATION OF FUNDS					
Total funds brought forward		1,261,719	54,964	1,316,683	1,129,202
TOTAL FUNDS CARRIED FORWARD		1,237,627	59,165	1,296,792	1,316,683

The notes form part of these financial statements

CHRIST CHURCH MAYFAIR (REGISTERED NUMBER: 08246310)

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	14	106,740	-	106,740	83,483
CURRENT ASSETS					
Stocks	15	2,971	-	2,971	2,971
Debtors	16	610,113	-	610,113	677,403
Cash at bank and in hand		589,820	59,165	648,985	582,197
		1,202,904	59,165	1,262,069	1,262,571
CREDITORS					
Amounts falling due within one year	17	(72,017)	-	(72,017)	(29,371)
NET CURRENT ASSETS		1,130,887	59,165	1,190,052	1,233,200
TOTAL ASSETS LESS CURRENT LIABILITIES		1,237,627	59,165	1,296,792	1,316,683
NET ASSETS		1,237,627	59,165	1,296,792	1,316,683
FUNDS	19				
Unrestricted funds				1,237,627	1,261,719
Restricted funds				59,165	54,964
TOTAL FUNDS				1,296,792	1,316,683

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2026 and were signed on its behalf by:

H Gittins - Trustee

A L Malan - Trustee

The notes form part of these financial statements

CHRIST CHURCH MAYFAIR

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	106,742	(170,244)
Interest paid		(9,950)	(8,553)
Net cash provided by/(used in) operating activities		96,792	(178,797)
Cash flows from investing activities			
Purchase of tangible fixed assets		(41,265)	-
Interest received		11,261	10,999
Net cash (used in)/provided by investing activities		(30,004)	10,999
Change in cash and cash equivalents in the reporting period		66,788	(167,798)
Cash and cash equivalents at the beginning of the reporting period		582,197	749,995
Cash and cash equivalents at the end of the reporting period		648,985	582,197

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(19,891)	187,481
Adjustments for:		
Depreciation charges	18,008	16,075
Interest received	(11,261)	(10,999)
Interest paid	9,950	8,553
Decrease/(increase) in debtors	67,290	(299,024)
Increase/(decrease) in creditors	42,646	(72,330)
Net cash provided by/(used in) operations	106,742	(170,244)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25 £	Cash flow £	At 31/12/25 £
Net cash			
Cash at bank and in hand	582,197	66,788	648,985
	582,197	66,788	648,985
Total	582,197	66,788	648,985

The notes form part of these financial statements

1. GENERAL INFORMATION

The charity is constituted as a charitable company limited by guarantee, registered in England and Wales.. The address of its registered office is The Church Office, Christ Church, Down Street, Mayfair, London, W1J 7AN. The registered number of the charity is 1152061, and the registered company number is 08246310.

2. ACCOUNTING POLICIES

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

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

Income from grants, donations and gifts, including gift aid income where applicable, is recognised when the charity has entitlement to the funds, any performance conditions attached to the donations or grants have been met, it is probable that the income will be received and the amount to be measured reliably.

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

The charity administers grants to individuals and organisations chosen by the charity in line with the objects of the charity. Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both direct costs and those costs of an indirect nature necessary to support them.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fee and costs linked to the strategic management of the Charity.

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

Short leasehold	-	20% on cost
Kitchen	-	Straight line over 20 years
Fixtures & fittings	-	20% on cost
Church equipment	-	33% on cost and 20% on cost

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

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

2. ACCOUNTING POLICIES - continued

Fund accounting
General funds are unrestricted funds which are available for us at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

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

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Voluntary help
A significant amount of time is expended on the charity's activities which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income nor as an expense in the financial statements.

Cash at bank
Cash at bank includes bank deposit accounts and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

Creditors
Creditors are recognised when the charity has a present obligation resulting from a past events that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at the settlement amount.

Impairment
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Government grants
Government grants are recognised when the entity has reasonable assurance that conditions attached to the grant will be complied with and that the grant will be received.

Revenue grants are recognised using the accrual model and are therefore recognised as income on a systematic basis over the periods in which the entity recognises the related costs for which the grant is intended to compensate. Revenue grants are measured at fair value, being the amount of cash receivable.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts and donations	1,097,573	1,178,125
Gift aid	208,573	209,885
Grants	29,635	57,788
	1,335,781	1,445,798

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bookstall income	884	2,184

5. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	11,261	10,999

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Income from special events	Ministry	561	724
Contributions to rent	Ministry	-	2,400
Weekends away	Weekends away	33,461	44,653
Income from special events	Outreach events	23,016	25,560
		57,038	73,337

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Ministry	817,285	-	321,624	1,138,909
Weekends away	43,282	-	-	43,282
Outreach events	50,376	-	124	50,500
Charitable expenses	-	192,164	-	192,164
	910,943	192,164	321,748	1,424,855

8. GRANTS PAYABLE

	2025	2024
	£	£
Charitable expenses	192,164	135,695

The total grants paid to institutions in the year was as follows:

	2025	2024
	£	£
AIM International	24,500	26,890
Arab World Ministries	14,600	14,100
BCMT Ltd	2,600	2,530
Church Pastoral Aid Society	-	300
Deacon's fund grant	4,500	300
European Christian Mission - Britain	7,750	5,500
European Missionary Fellowship	5,000	7,260
France Mission	7,500	7,260
James Knight	-	3,630
Living Word International	15,364	13,850
London City Mission	3,300	3,300
Overseas Missionary Fellowship	6,200	6,050
Pioneers UK Ministries Mission in Central London	2,900	2,570
Reach Beyond UK	-	500
St Augustine's Wembley	-	1,375
Tamar	5,000	5,000
University and Colleges Christian Fellowship	2,500	4,840
UFM Worldwide	31,100	30,250
Co-Mission	30,000	-
London Gospel Partnership	500	-
Impact Giving UK	4,000	-
The London Project	15,000	-
Lydia Evans ECM	2,750	-
Linleys AIM Kenya	3,100	-
SASRA	2,000	-
Lerato AIM International	2,000	
Total	192,164	135,695

9. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Ministry	238,731	18,008	57,847	7,038	321,624
Outreach events	-	-	124	-	124
	238,731	18,008	57,971	7,038	321,748

9. SUPPORT COSTS - continued

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute directly to more than one activity are apportioned between those activities. Support costs which are not attributable to a single activity are apportioned between the activities being supported.

Support costs, included in the above, are as follows:

Management

	2025 Ministry £	2024 Total activities £
Wages	163,671	115,474
Social security	20,336	12,433
Pensions	19,547	11,129
Central admin and sundry costs	20,151	22,839
Accountancy	15,026	14,281
	238,731	176,156

Finance

	2025 Ministry £	2024 Total activities £
Bank charges	-	327
Depreciation of tangible fixed assets	18,008	16,075
	18,008	16,402

Other

	Ministry £	Outreach events £	2025 Total activities £	2024 Total activities £
Sundries	511	124	635	1,571
Recharged costs	57,336	-	57,336	80,919
	57,847	124	57,971	82,490

Governance costs

	2025 Ministry £	2024 Total activities £
Auditors' remuneration	3,640	3,465
Auditors' remuneration for non audit work	3,398	3,286
	7,038	6,751

10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	3,640	3,465
Auditors' remuneration for non audit work	3,398	3,286
Depreciation - owned assets	18,008	16,075

11. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	509,469	455,074
Social security costs	44,394	32,582
Other pension costs	60,254	31,312
	614,117	518,968

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

	2025	2024
Ministry staff	11	10
Administration staff	4	3
	15	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	1	1

The key management personnel compensation during the year was £88,690 (2024: £84,519).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,444,798	1,000	1,445,798
Charitable activities			
Ministry	3,124	-	3,124
Weekends away	44,653	-	44,653
Outreach events	25,560	-	25,560
Other trading activities	2,184	-	2,184
Investment income	10,999	-	10,999
Total	1,531,318	1,000	1,532,318
EXPENDITURE ON			
Charitable activities			
Ministry	1,087,712	-	1,087,712
Weekends away	67,630	-	67,630
Outreach events	53,800	-	53,800
Charitable expenses	135,395	300	135,695
Total	1,344,537	300	1,344,837
NET INCOME	186,781	700	187,481
RECONCILIATION OF FUNDS			
Total funds brought forward	1,074,938	54,264	1,129,202
TOTAL FUNDS CARRIED FORWARD	1,261,719	54,964	1,316,683

14. TANGIBLE FIXED ASSETS

	Short leasehold £	Kitchen £	Fixtures & fittings £
COST			
At 1 January 2025	81,909	31,219	4,442
Additions	-	-	-
At 31 December 2025	81,909	31,219	4,442
DEPRECIATION			
At 1 January 2025	35,306	13,679	3,555
Charge for year	5,649	2,438	237
At 31 December 2025	40,955	16,117	3,792
NET BOOK VALUE			
At 31 December 2025	40,954	15,102	650
At 31 December 2024	46,603	17,540	887

14. TANGIBLE FIXED ASSETS - continued

	Church equipment £	Office equipment £	Totals £
COST			
At 1 January 2025	38,700	11,534	167,804
Additions	39,218	2,047	41,265
At 31 December 2025	77,918	13,581	209,069
DEPRECIATION			
At 1 January 2025	20,509	11,272	84,321
Charge for year	8,904	780	18,008
At 31 December 2025	29,413	12,052	102,329
NET BOOK VALUE			
At 31 December 2025	48,505	1,529	106,740
At 31 December 2024	18,191	262	83,483

15. STOCKS

	2025 £	2024 £
Finished goods	2,971	2,971

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	138,645	243,127
Due from related charity	428,368	434,276
Prepayments and accrued income	43,100	-
	610,113	677,403

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,824	2,882
Social security and other taxes	13,788	11,916
Other creditors	-	1,221
Accrued expenses	55,405	13,352
	72,017	29,371

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	116,442	114,406
Between one and five years	309,291	31,461
	425,733	145,867

The increase in future minimum lease payments during the year is primarily attributable to the renewal of the office premises lease at 7 Down Street for a further five-year term expiring on 30 June 2030. Residential housing leases for staff are currently due to expire or move to periodic tenancies within the next 12 months.

19. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	1,261,719	(24,092)	1,237,627
Restricted funds			
Deacons' Fund	52,086	(2,800)	49,286
Building project	2,878	-	2,878
Gospel Generations Trust	-	7,001	7,001
	54,964	4,201	59,165
TOTAL FUNDS	1,316,683	(19,891)	1,296,792

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,378,292	(1,402,384)	(24,092)
Restricted funds			
Deacons' Fund	1,700	(4,500)	(2,800)
Chairs	12,847	(12,847)	-
Gospel Generations Trust	12,125	(5,124)	7,001
	26,672	(22,471)	4,201
TOTAL FUNDS	1,404,964	(1,424,855)	(19,891)

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	1,074,938	186,781	1,261,719
Restricted funds			
Deacons' Fund	51,386	700	52,086
Building project	2,878	-	2,878
	54,264	700	54,964
TOTAL FUNDS	1,129,202	187,481	1,316,683

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,531,318	(1,344,537)	186,781
Restricted funds			
Deacons' Fund	1,000	(300)	700
TOTAL FUNDS	1,532,318	(1,344,837)	187,481

Deacons' fund
This fund exists to support members of the church family who find themselves in needs at any time.

Building project
Funds for a building project to create more rooms, particularly for Sunday School, and to improve disabled access.

20. RELATED PARTY DISCLOSURES

On 1st October 2018 the activities, assets and liabilities of The Bible Talks (TBT), a charity registered in England and Wales under charity number 1092036, were transferred to Christ Church Mayfair (CCM) by virtue of a deed of transfer.

TBT continues to hold the properties and their related mortgages in trust on behalf of CCM. All of the costs relating to the properties and ancillary expenses are borne by CCM. At the year end there was a balance of £428,369 (2024: £434,277) due from TBT to CCM and the total costs recharged in the year amounted to £8,826 (2024: £21,413).

21. LIMITED BY GUARANTEE

The company has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while he is a member, or within one year after he ceases to be a member, for payments of the debts and liabilities contracted before he ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributories among themselves, such amounts as may be required not exceeding £10.