COMPANY REGISTRATION NUMBER: 09336377
CHARITY REGISTRATION NUMBER: 1168206

UK-USA Ministries

Company Limited by Guarantee

Unaudited Financial Statements

31 December 2025

TREMAINE
Chartered accountants
19 Tremaine Close
Hartlepool
TS27 3LE

UK-USA Ministries

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**4**
Statement of financial activities (including income and expenditure account)	**5**
Statement of financial position	**6**
Notes to the financial statements	**7**

UK-USA Ministries

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, 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	UK-USA Ministries
Charity registration number	1168206
Company registration number	09336377
Principal office and registered office	19 Tremaine Close Hartlepool TS27 3LE

The trustees

M S Taylor
J Rhodes

Independent examiner	Julie Todd Tremaine Chartered Certified Accountant 19 Tremaine Close Hartlepool TS27 3LE

Structure, governance and management

Organisational Structure

UK-USA Ministries is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Governing Document
The charity was established in December 2014, and was formally registered as a charitable company limited by gurantee, incorporated on 2 December 2014 and registered with the Charity Commission for England and Wales on 13 July 2016. The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Objectives and activities

Objects and Activities
The charity's aims and ojectives are for the advancement of the Evangelical Christian Faith Worldwide, through:

1. The furtherance of religious or secular public education;

2. The advancement of the Christian faith including missionary activities in the United Kingdom and overseas and also including but not limited to the planting of new churches and organisations or congregations;

3. The relief of the poor and needy;

4. Outreach to kids and young people;

5. Developing next generation Christian leaders;

6. Such other charitable objects and for the benefit of such other charitable bodies and institutions as the Management Committee of the Company shall in its absolute discretion.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustee Board consider how planned activities will contribute to the aims and objectives they have set. The Trustee Board reached the conclusion that the Charity's aims and objectives did fall within the appropriate charitable purpose.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

At UK-USA we want to be the conduit that connects students and churches in the USA to the young people of the United Kingdom. We are committed to reaching the students and young people of the united kingdom & to create a planting movement of gospel centered churches.

Our primary focus is building relationships for the gospel, seeing the Lord initiate new works, and ultimately witnessing Him create a movement of gospel-centered churches across the UK. We achieve this through:

- Ministry in UK public schools
- Ministry through sports and sports camps
- Ministry through servant evangelism

Financial review

The unrestricted funds of the charity at 31st December 2025 amounted to £3,650 of which free reserves (that is those not tied up in fixed assets) amount to £3,650.

Reserves Policy and Risk Management
The trustees have examined the requirements for free reserves. Whilst the current level of reserves may prove sufficient, it is the trustees' view that it is prudent to ensure that there are sufficient free reserves at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover support costs, management and administration.

The trustees have conducted a review of the major risks to which the charity is exposed. Any major financial risks during the year have been brought to the attention of the Trustee Board and a Risk Management Strategy is in place.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report and the strategic report were approved on 28 September 2026 and signed on behalf of the board of trustees by:

J Rhodes
Trustee

UK-USA Ministries

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of UK-USA Ministries

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of UK-USA Ministries ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Julie Todd
Tremaine Chartered Certified Accountant
Independent Examiner

19 Tremaine Close
Hartlepool
TS27 3LE

29 September 2026

UK-USA Ministries

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 **Total funds £**	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	47,465	47,465	50,931
Total income		47,465	47,465	50,931
Expenditure				
Expenditure on charitable activities	**6**	44,996	44,996	51,136
Total expenditure		44,996	44,996	51,136
Net income/(expenditure) and net movement in funds		2,469	2,469	(205)
Reconciliation of funds				
Total funds brought forward		1,181	1,181	1,386
Total funds carried forward		3,650	3,650	1,181

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 7 to 10 form part of these financial statements.

UK-USA Ministries

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		3,900	1,431
Creditors: amounts falling due within one year	**10**	250	250
Net current assets		3,650	1,181
Total assets less current liabilities		3,650	1,181
Net assets		3,650	1,181
Funds of the charity			
Unrestricted funds		3,650	1,181
Total charity funds	**11**	3,650	1,181

For the year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2026, and are signed on behalf of the board by:

J Rhodes
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Exchange Building, 66 Church Street, Hartlepool, TS24 7DN.

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 Companies Act 2006.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

4. Limited by guarantee

UK-USA Ministries is a company limited by guarantee and accordingly does not have a share capital.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	1,050	1,050	717	717
UK USA Ministry	46,415	46,415	50,214	50,214
	47,465	47,465	50,931	50,931

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
General fund	44,996	44,996	51,136	51,136

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	250	300

8. Staff costs

The charity does not employ any staff.

The average head count of employees during the year was Nil (2024: Nil).

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

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

10. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	250	250

11. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	**At 31 December 2025**
	£	£	£	£
General funds	1,181	47,465	(44,996)	3,650

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	1,386	50,931	(51,136)	1,181

12. Analysis of net assets between funds

	Unrestricted Funds	**Total Funds 2025**
	£	**£**
Current assets	3,900	3,900
Creditors less than 1 year	(250)	(250)
Net assets	3,650	3,650

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	1,431	1,431
Creditors less than 1 year	(250)	(250)
Net assets	1,181	1,181