IMMANUEL CHURCH BRENTFORD

FINANCIAL STATEMENTS

FOR THE YEAR TO 31 DECEMBER 2025

Charity No: 1169882

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CHARITY INFORMATION

Charity Registration No.	1169882
Principal office	27 York Road Brentford, Middlesex TW8 0QP
Trustees	Richard Linnell (Chairman) Martin Fox Stephen Clark Rev Iain Clements (appointed 04/06/2025) Todd Crusey
Key Management Personnel	The Trustees
Independent Examiner	Miriam Hickson CTA FCA JCS Accountants Limited 5 Robin Hood Lane Sutton Surrey SM1 2SW
Bankers	Barclays Bank Plc Leicester LE87 2BB

The Trustees have pleasure in submitting their Annual Report, and the financial statements for the year ended 31 December 2025, which have been prepared in accordance with the Charities Statement of Recommended Practice 2019 (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011.

Structure, Governance and Management

Governing Document
Immanuel Church Brentford is a Charitable Incorporated Organisation and is registered as an independent charity. The Church is governed by its Constitution. It was registered by the Charity Commission on 25 October 2016.

Organisation
The Charity's activities relate to the work of Immanuel Church Brentford and are overseen by its trustees, which normally includes the Minister and the elders of the Church. The elders are ordained by the UK Presbytery of the International Presbyterian Church after being proposed by the church members in a formal meeting. The Charity's trustees are appointed by existing trustees who are the members of the CIO.

Related parties
The CIO is set up to facilitate the work of Immanuel Church Brentford, which is a member of the International Presbyterian Church. It was initially a church plant of IPC Ealing, but during 2017 became a full member of the UK Presbytery of IPC. The Church does not have any other formal associations with any other external body.

Risk management
The Trustees acknowledge their responsibilities to ensure that the major risks to which the Charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

A comprehensive risk review was undertaken during 2018, and a risk register was created. This was reviewed and reapproved at the Trust's AGM.

Objectives and activities
The Church exists for the glory of God and the benefit of the community. It strives to create a worshipping community of people who have a passionate concern for people in society. In pursuit of these goals, the Church provides a serving community open to and for the benefit of people of all ages and backgrounds.

The objects of the CIO are:

1) To advance the Christian religion for the benefit of the public in accordance with the statement of Presbyterian belief and practices in the church's constitution in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit for the benefit of the public through the holding of worship and prayer meetings, lectures, producing and/or distributing literature on the Christian faith to enlighten others about the Christian religion.

2) The prevention or relief of poverty or financial hardship in Brentford, the United Kingdom or parts of the world that the trustees from time to time think fit by providing: funds, items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

Achievements and performance

2025 was the Church's ninth full year of existence. Following the death of our former minister in 2023, we were without a minister throughout 2024. However, in May 2025, Iain Clements was installed as our new minister.

We continue to offer public worship on Sundays, both morning and evening, as well as our regular midweek meetings and our active engagement with the local and wider community in Brentford and the surrounding areas. We have recently begun a new midweek community group. Each Sunday we meet in the hall of St Paul's Primary School on St Paul's Road, Brentford, which provides modern facilities for our gatherings. Midweek meetings are usually held in private homes or other public venues.

The services we provide in the school hall and elsewhere are directed towards a wide range of local people. These include children and their parents or carers, students, young single adults, young and older families, senior citizens, and the homeless and marginalised, both through our own ministry and in coordination with other local initiatives.

We are registered as Immanuel Church Brentford, a Charitable Incorporated Organisation, and therefore an independent charity. This ensures full compliance with Charity Commission regulations and preserves the Church's charitable status for Gift Aid and tax purposes. The Trustees have considered the Charity Commission's guidance on public benefit when planning activities for the year.

We continue our commitment to global mission. Our Mission Committee comprises church members with knowledge and experience in missionary work. We provide financial support to two Mission Partners serving overseas and remain closely connected with two additional missionaries, whom we support in prayer. We also remain open to supporting work in the UK and believe that further opportunities may arise through the activities of our own church members, either in the UK or overseas. Our two financially supported Mission Partners are: a mission worker in Guatemala City supported by Tearfund, and a missionary in France who has recently begun a church plant in Lille.

We remain fully committed to outreach in the local area. Our specific outreach events in 2025 included a BBQ in September and our carol service in December.

To improve our online visibility, we refreshed our website and branding in 2025. The updated website represents a significant improvement, and several recent visitors have found us through it.

Our partnership with other churches in the Presbytery of the IPC has been productive. We continue to benefit from visitors from other churches within the Presbytery, who occasionally provide visiting preachers. We have had particularly close links with Grace Church Hammersmith, which was planted from Immanuel Church Brentford in 2021, and we have frequently provided visiting preachers to support their work.

Regular Ministries

Throughout 2025 we held regular morning and evening services on a Sunday, as well as regular weekly groups for church members. Additionally, we have been running regular monthly Sunday schools for both adults and children before the service.

Since the formation of the church, we aimed to plant further churches, and in 2021 we planted Grace Church in Hammersmith. One of our former elders and trustees, Rob Ilderton, moved there with his family during 2021 and services begun in September 2021.

Financial review
During 2025, the number of adult members and regular attendees at church services and events remained consistent, with around 40 adults and 15 children. We have also been encouraged by several new visitors in recent months.

At the December year‑ end, the Church's cash position was approximately £127K. This figure accounts for Gift Aid relating to 2025 (claimed in January 2026) and for two rent payments for 2025 that were paid in 2026.

Income
Overall income (excluding restricted funds) was £80.8K, which was £5.6K above budget.

The additional income resulted from increased giving within the congregation.

Expenditure
Overall expenditure was £95.0K, approximately £15.5K above budget.

The additional expenditure was largely due to unforeseen one‑ off costs associated with Iain's move to Brentford, the decision to update our website during the year, and unexpected office‑ related costs arising from the lack of a suitable study space in Iain's accommodation.

The day‑ to‑ day running of the church is managed through our Barclays business account. We have also transferred reserves into a Kingdom Bank account, which earned £2,471 in interest during 2025.

The CIO is responsible for all regular activities at Immanuel Church. The Church does not own any buildings or substantial equipment and therefore does not make any allowance for depreciation.

For 2026, we have budgeted income of £69.3K, which is £9.5K lower than in 2025. This reflects current levels of congregational giving. Budgeted expenditure for 2026 is £110.8K, higher than in 2025 due to minister salary and accommodation costs being incurred for the full year.

Given the planned deficit, we have asked church members to review their giving. The Trustees will also be seeking opportunities to secure medium‑ term funding through connections in the US. However, our long‑ term objective is that, through increased giving and numerical growth in our membership, we will be able to cover our costs from regular congregational giving within the next three years.

The Trustees have determined that 6.6% of income from church members will be allocated to world mission. These funds will be distributed at the discretion of the Mission Committee, formed in 2018. The Mission Committee has primarily used its funds to support the two Mission Partners mentioned above. Any additional financial capacity may be used for one‑ off items of work when appropriate. Support for further Mission Partners may be considered when suitable candidates arise. All allocations made by the Mission Committee are subject to final approval by the Trustees acting as Elders of the church. A further 11% of income will be given to the work of the IPC Presbytery, split across various funds.

Throughout the year, the Church held cash balances equivalent to at least three months' expenses, in line with the reserves policy. It also retains funds for the following purposes:

- Local needs: approximately £5,315 at the end of 2025
- Building/accommodation/ministers fund: £105,131 at the end of 2025, to be used to cover the shortfall created by the additional cost of Iain's accommodation while regular giving does not yet meet this need

Financial review (continued)

Reserves policy
It is our policy to maintain a minimum level of cash to support three months of ongoing normal expenditure.

Grant making policy
The trustees have the facility to make donations to individuals or charitable organizations with activities which are sympathetic to those of the Church or are for welfare purposes.

Investment policy
Under the governing documents, the CIO has the power to make any investments which the trustees see fit.

Plans for future periods
Various plans have been made for the continuance of the activity of the church and the CIO for future periods but these remain entirely in accordance with the constitution and the charitable purposes of the CIO.

Trustees' Responsibilities
The trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice. Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements, the trustees are required to:

a) select suitable accounting policies and then apply them consistently;
b) make judgements and estimates that are reasonable and prudent;
c) state whether the policies adopted are in accordance with the Charities SORP, the Regulations made under section 44 of the Charities Act and applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 26 August 2026.



Signed on behalf of the trustees
Richard Linnell

INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Immanuel Church Brentford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 set out on pages 7 to 11.

Responsibilities and basis of report

As the charity's trustees 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 as carried out under section 145 of the 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 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 the accounts do not accord with those records; 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 Report) 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.

Miriam Hickson.

Miriam Hickson CTA FCA
JCS Accountants Limited
Trading as Xeinadin
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Date: 28 September 2026.

IMMANUEL CHURCH BRENTFORD
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Collections		401	-	401	3,959	-	3,959
One off Donations		652	-	652	6,760	10,806	17,566
Regular Donations		61,599	-	61,599	71,306	-	71,306
Gift Aid Recoverable		14,239	-	14,239	19,158	-	19,158
HMRC credits		1,507	-	1,507	-	-	-
Investments		2,471	-	2,471	1,203	-	1,203
Total income		80,869	-	80,869	102,386	10,806	113,192
Expenditure on:							
Charitable Activities	2	95,612	-	95,612	42,417	10,806	53,223
Total expenditure		95,612	-	95,612	42,417	10,806	53,223
Net (expenditure)/income and Net movement in funds		(14,743)	-	(14,743)	59,969	-	59,969
Funds brought forward		152,643	-	152,643	92,674	-	92,674
Funds carried forward		137,900	-	137,900	152,643	-	152,643

	Notes	*2025*		*2024*	
		£	£	£	£
Current assets					
Debtors	5	28,939		19,559	
Cash at bank and in hand		119,901		147,341	
		148,840		166,900	
Creditors: amounts falling due within one year	6	(10,940)		(14,257)	
Net current assets			137,900		152,643
Net assets			137,900		152,643
Funds					
Unrestricted funds			137,900		152,643
Restricted funds	8		-		-
			137,900		152,643

Approved by the trustees on 26 August 2026 and signed on their behalf by:

Richard Linnell
Trustee

1 Accounting policies

(a) Basis of preparation

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice 2019 (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102), and the Charities Act 2011. The financial statements are drawn up on the historical cost basis of accounting.

Immanuel Church Brentford meets the definition of a public benefit entity under FRS 102. It is a Charitable Incorporated Organisation and a registered Charity No 1169882. The principal office is 27 York Road, Brentford, Middlesex TW8 0QP.

The financial statements are prepared in sterling, which is the functional currency of the church. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Income

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be reliably measured. Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is accounted for inclusive of any VAT which cannot be recovered.

Charitable expenditure includes the cost of activities undertaken to further the purposes of the charity. This includes any support and governance costs.

(d) Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(e) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(f) Creditors

Creditors are recognised where the charity has a present obligation arising from a past event 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 recognised at their settlement amount.

(g) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(h) Fund accounting

Unrestricted funds are income resources receivable without further specific purposes and are available for general purposes to be used at the discretion of the Trustees.

2 Expenditure on charitable activities

	2025 £	2024 £
Rent	43,005	14,026
External giving (see note 4)	13,063	30,518
Insurance	299	282
Licenses	655	150
Travel and subsistence	991	363
Property, maintenance and equipment	6,989	-
Advertising	1,450	1,126
Postage, printing, stationery and other	1,075	1,220
Evangelism	1,412	1,001
Staff Costs	21,266	-
Training	63	-
Governance costs:		
Independent examiner's fees	3,705	3,180
Legal and professional fees	1,639	1,357
	95,612	53,223

3 Staff Costs

	2025 £	2024 £
Wages and salaries	19,333	-
National insurance contributions.	-	-
Pension costs	1,933	-
	21,266	-

There was one employee during this year: Revd I Clements, who was also a Trustee. Revd I Clements was paid £19,333 (2024: £nil). Revd I Clements also received benefits amounting to £23,375 for the provision of accommodation paid for by the church (2024: £nil).

No employee received remuneration in excess of £60,000 per annum (2024: £nil)

4 External giving

	2025 £	2024 £
Institutional grants:		
Other	-	270
World Mission		
UFM Worldwide	2,260	1,980
IPC Presbytery	8,403	14,818
Total institutional grants	10,663	17,068
Grants to individuals		
World Mission	2,160	2,440
Pastoral support	240	11,010
Total individual grants	2,400	13,450
	13,063	30,518

5 Debtors

	2025 £	2024 £
Gift aid recoverable	14,239	19,158
Prepayments and accrued income	14,700	401
	28,939	19,559

6 **Creditors**

	2025	2024
	£	£
Other taxes and social security	-	-
Accruals	10,940	14,257
	10,940	14,257

7 **Related party transactions**

During the year, a total unrestricted income of £29,144 was received from trustees (2024: £26,750). There was no restricted income in the year from trustees (2024: £Nil).

8 **Restricted funds**

2025	Balance b/f	Income	Expenditure	Balance c/f
	£	£	£	£
Family support	-	-	-	-

2024	Balance b/f	Income	Expenditure	Balance c/f
	£	£	£	£
Family support	-	10,806	(10,806)	-

The restricted fund relates to donations that were collected for the support of the minister.

9 **Commitments**

A total of £34,484 (2024:£nil) of future minimum lease payments are payable under non-cancellable operating leases.