All Saints Presbyterian Church

REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

LEANNE LADDS FMAAT AATQB
DELEGATE ACCOUNTING CIC

COMPANY NUMBER – 16903807

All Saints Presbyterian Church

Legal and Administrative Details

For the year ended 31 December 2025

Correspondence Address	All Saints Presbyterian Church Akenside Hill Newcastle NE1 3UF
Governing Document	CIO Registered 19 July 2019
Charity Registration Number	1184509
Trustees responsible for managing the Charity	Rev Benjamin Wontrop Jonathan Winch Dr Christopher Richards
Independent Examiner	Leanne Ladds FMAAT AATQB Delegate Accounting CIC 196 Woodhouse Road Guisborough TS14 6LP

All Saints Presbyterian Church

Trustees Report

For the year ended 31 December 2025

Introduction

The Trustees of All Saints Presbyterian Church present their report and accounts for the period ended 31 December 2025. These are prepared in accordance with the governing document, applicable accounting standards and the recommendations of Statement of Recommended Practice: Accounting and Reporting by Charities.

Objectives and principal Activity

To advance the Christian Faith in accordance with the Statement of Beliefs in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

To advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time see fit.

The objectives are fulfilled by:

Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, study groups, and fellowship meetings to promote the spiritual good of the region generally and of church members particularly.

Carrying out evangelistic work in the region.

Supporting domestic church planting and world missionary activities through prayer and financial aid.

Giving support outlined in object 2 to those who find themselves in need. Supported by a team of elders and deacons, the minister is available to meet with the sick/distressed and their families at all times.

Working closely with a local seminary campus, Westminster Seminary UK, accredited by Greenville Presbyterian Theological Seminary in the United States, to provide theological education with the goal of advancing the Great Commission.

Public Benefit

The Trustees are aware of the Charity Commission guidance on public benefit. In doing so, the Trustees confirm that the charity's activities wholly comply with this guidance. In particular, this is evidenced by the way we have sought to advance the Christian faith through public outreach and teaching ministries to as many members of the public, both at home and abroad, as we are able to reach.

All Saints Presbyterian Church

Trustees Report

For the year ended 31 December 2025

Achievements and performance

Ministry has continued according to the usual pattern, led by the Minister, elders and other qualified members, as well as visiting ministers. Ministry includes:

- The preaching of two public worship services (including prayer, the reading of God's Word, the preaching of a sermon, and sung praise) every Sunday.
- The administration of the Lord's Supper twice per month.
- The administration of baptism to covenant children and new believers.
- The holding of prayer meetings and Bible Study on alternate Wednesdays.
- The holding of homegroups across three venues in Gateshead on the other Wednesdays.
- Pastoral support to the congregation and others as required, and according to a schedule of pastoral visitation
- Practical and financial support, provided through a "Deacon's Fund"
- Evangelism on the streets of Newcastle, and supplemented by special events
- Christianity Explored classes to introduce newcomers to the gospel at appropriate times

We have continued to support our church plants in Sunderland and Hexham, and to provide assistance to Presbyterian churches in Hull and Durham, including visits by our staff.

We have substantially invested in the church grounds, opened our building to the public for historic tours and musical concerts, and encouraged local organisations to make use of the building for conferences.

The church continues to serve the young people of the congregation and that of other local churches by:
- A young people's ministry and a youth group, both meeting monthly.
- The holding of a weekly Student Bible study during term time.
- The holding of a Young People's (youth ministry) adventure camp in the summer.

Financial Review

During the year the Charity's total income was £213,846 (2024 - £187,027)
During the year the Charity's total expenditure £148,603 (2024 - £177,968)
The net surplus for the year was £65,244 (2024 9,059).

The total of the Charity's funds at 31 December 2025 was £1,178,612 (2023 - £1,169,553) which comprised an accumulated surplus on the General Fund of £1,241,927 (2024 - £1,176,683) and the accumulated surplus on the Restricted Fund of £1,929 (2024 - £1,929).

The regular finances of the Charity, to a very large extent, are given by the members of the Church congregation. Much work is done privately without recognition - the hours and value of that time cannot be quantified in advancing the Gospel. (Matthew 5:13-16)

Reserves policy: the Church has received endowment funding from a 501(c)3 Foundation in the United States that will fund certain specified programs, including development of the seminary and the convening of conferences, to be used over several years, being subject to strict and specific uses as required under the US Internal Revenue Code.

All Saints Presbyterian Church

Trustees Report

For the year ended 31 December 2025

Plans for future periods

- An intern will assist with student outreach, including evangelism, and the further development of young people's work.

- As our building becomes better known throughout Tyneside, we are looking to increase its community usage.

Structure, governance and management

New Trustees are appointed by existing Trustees.

The Church is a congregation belonging to the Evangelical Presbyterian Church in England and Wales (EPCEW) religious denomination. As such it shares the same vision as other congregations within the Presbytery and through the Presbytery, with other like-minded churches throughout the world (the EPCEW is a member of the International Conference of Reformed Churches).

The spiritual leadership of the Church in regards to spiritual affairs is governed under and by the authority of the Book of Church Order of the Evangelical Presbyterian Church in England and Wales.

The Charity's Trustees in regards to temporal affairs are governed by a charity constitution governed under the laws of England in particular the Charities Act.

The Charity's Trustees have considered and follow publication "A guide to conflicts of interest for Charity Trustees" as a matter of good practice.

Reference and Administrative details

All Saints Presbyterian Church (the CIO, the Charity) is a registered charity (registration number 1184509).

The governing body of the Charity is the board of Trustees, which currently comprises 3 members. The Trustees who acted during the year and up to the date of this report are shown on page 1.

The registered office of the Charity and details of its principal advisors are shown on page 1.

All Saints Presbyterian Church

Trustees Report

For the year ended 31 December 2025

Statement of trustees' responsibilities

The Trustees are required to prepare accounts 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 for that period. In preparing those accounts, the Trustees are required to: select suitable accounting policies and then apply them consistently; 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 accounts; and prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue its activities.

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 accounts comply with statutory requirements and with Charity's constitution and rules. 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.

Disclosure of information to the independent examiner

So far as each Trustee at the date of approval of this report is aware:

- there is no relevant information of which the Charity's independent examiners are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiners are aware of that information.
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This report was approved by the Trustees on 18/09/2026 . . . . . .

Chris Richards (Sep 18, 2026 07:29:23 GMT+1)

On behalf of All Saints Presbyterian Church

Trustee and Treasurer

All Saints Presbyterian Church

Statement of Financial Activities

For the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	2024 £
Income				
Donations	165,382	-	165,382	124,803
Support from USA	29,071	-	29,071	38,971
Youth Ministry Fees	10,903	-	10,903	10,307
Buidling Hire	5,460	-	5,460	6,310
Other Income	582	-	582	2,170
Interest	2,449	-	2,449	4,466
	213,846	**-**	213,846	**187,027**
Expenditure				
Ministers Stipend and expenses	56,200	-	56,200	67,151
Other Wages	17,323	-	17,323	13,169
Direct Ministry Costs				
Youth Ministry	12,081	-	12,081	12,721
Mission Giving	9,547	-	9,547	15,432
Church Fellowship	1,657	-	1,657	1,699
Deacons Fund	258	-	258	2,213
Hymnal and Conference Costs	-	-	-	2,386
Support	1,224	-	1,224	1,323
Indirect Ministry Costs				
Administration	577	-	577	1,931
Refreshments	688	-	688	215
Telephone and Internet	541	-	541	427
Accountancy Fee	1,280	-	1,280	3,244
Bank Charges and Interest	52	-	52	61
Property Expenses				
Repairs and Maintenance	7,692	-	7,692	17,162
Light and Heat	12,199	-	12,199	9,014
Rates	768	-	768	816
Cleaning	3,120	-	3,120	4,069
Insurance	9,877	-	9,877	9,681
Sundry	985	-	985	2,720
Depreciation	12,534	-	12,534	12,534
	148,603	**-**	**148,603**	**177,968**
Net Movement in Funds	**65,244**	**-**	**65,244**	**9,059**
Total Funds Brought Forward	1,176,683	1,929	1,178,612	1,169,553
Total Funds Carried Forward	**1,241,927**	**1,929**	**1,243,856**	**1,178,612**

All Saints Presbyterian Church

Statement of Assets and Liabilities

For the year ended 31 December 2025

		2025 £	2024 £
Fixed Assets			
Tangible assets	1)	1,014,033	1,026,567
Current Assets			
Prepayments		7,699	7,398
Cash at hand and in bank	2)	222,924	148,003
		1,244,656	1,181,968
Creditors		- 800	- 3,356
Net assets		1,243,856	1,178,612
Funds			
General Funds		200,546	135,302
Capital Reserves		1,041,381	1,041,381
Restricted Funds		1,929	1,929
		1,243,856	1,178,612

All Saints Presbyterian Church

Notes to the Accounts

For the year ended 31 December 2025

1) Tangible Fixed Assets

	Land and Buildings £	Pant and Equipment £	Total £
Cost			
At 1 January 2025	955,542	126,430	1,081,972
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	955,542	126,430	1,081,972
Depreciation			-
At 1 January 2025	-	55,405	55,405
Charge for the year	-	12,534	12,534
On disposals	-	-	-
At 31 December 2025	-	67,939	67,939
Net book value			-
At 31 December 2025	955,542	58,491	1,014,033
At 31 December 2024	955,542	71,025	1,026,567

2) Current Assets

	2025 £	2024 £
Current Account	12,361	22,785
General Savings Account	65,647	12,066
Redwood 35 Day Account	45,000	61,000
Redwood Savings Account	52,407	52,152
Redwood Savings Account	47,510	-
	222,924	148,003

All Saints Presbyterian Church

Notes to the Accounts

For the year ended 31 December 2025

Accounting Policies

Basis of Preparation
The financial statements of the Charity have been prepared under the historical cost convention in accordance with the 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 (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

Going concern
The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of authorisation of issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in the preparation of the financial statements.

A summary of the principal accounting policies, which have been consistently applied, is set out below.

Income
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.
Collections and donations are recognised when received.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

Expenditure
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. All expenditure is inclusive of irrecoverable Value Added Tax.

Fixed Assets
Fixed assets are held at fair value.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

All Saints Presbyterian Church

Notes to the Accounts

For the year ended 31 December 2025

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 acquisition or opening of the deposit or similar account.

Liabilities and provisions
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Chairty anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Pensions
The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

Taxation
The Charity is exempt from Income Tax on its charitable activities but is not exempt from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting
The charity operates restricted and unrestricted funds. Restricted funds relate to amounts received which have been specified for a particular use by the donor. All other funds are unrestricted funds which the charity may use for its charitable purposes at its discretion. Within unrestricted funds, the charity may designate certain funds for specific purposes.

Delegate Accounting CIC

Company Number - 16903807

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HELLO@DELEGATE.ORG.UK

Independent examiner's report to the trustees of All Saints Presbyterian Church

I report to the trustees on my examination of the accounts of All Saints Presbyterian Church for the year ended 31 December 2025 which are attached to this report.

Responsibilities and basis of report

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

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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

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

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

L Ladds

Leanne Ladds FMAAT AATQB
Delegate Accounting CIC

17 September 2025