Company registration number 11502326 (England and Wales)

Charity registration number 1188088 (England and Wales)

THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Barnes Janssen - Chair S P Brown D Brush J A Ward
Charity number (England and Wales)	1188088
Company number	11502326
Registered office	79a Tottenham Court Road London W1T 4TD
Independent examiner	West & Berry Limited Nile House Nile Street Brighton BN1 1HW

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The objects of The American International Church Foundation (AICF) are to advance the Christian faith for the benefit of the public by providing for the worship of God, the study of His word, the fellowship of Christian believers and such other activities that may advance the Kingdom of God and in particular but without limitation by supporting the American International Church.

Activities for Achieving Objectives

AICF solicits donations to be used to provide grant funding to organisations that will fulfill the AICF objectives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. When awarding grants, the Trustees review the public benefit provided by the grant recipient.

Activities

Grant Making

AICF has a grant making policy which outlines the procedure for awarding and monitoring grants. Grant making is the principal manner in which AICF achieves its objectives.

Achievements and performance

Significant activities and achievements against objectives

In 2025, AICF approved a grant application to The American International Church. After reviewing the information in the application, the Trustees of AICF awarded a grant of up to £100,000 to support the work of The American International Church in its ongoing Christian faith activities including traditional church services and a monthly Jazz Vespers service, along with its effort to support the surrounding communities, for instance in its work with The Soup Kitchen, the Cold Weather Shelter and Refugee Befriending activities. The American International Church was very grateful for the financial support AICF provided updates during the year regarding the use of grant funds.

During 2025, AICF raised donations totalling close to £41,000. In 2024, the total was £38,000.

Financial review

AICF raised £40,751 in unrestricted funds and collected £7,702 in Gift Aid (covering donations made in 2024). The majority of the funds raised were direct donations to AICF – the remainder came through the AICF Just Giving platform. Total support expenses for the year were £1,335 – this amount was lower than previous years. The major expense for the year was the cost of a new accountant – in the past, accounting services had been provided on a pro bono basis. Other expenses were for filing fees, accounting software and electronic signing fees.

During 2025, AICF made grant payments to the American International Church of £58,200. At the end of 2025, AICF held £8,835 in its bank account.

The net deficit for the year was £11,082. This is due to the fact that a few sizeable donations were made in late December 2024 after the final 2024 grant payment had been made. Those funds were held in the AICF bank account and distributed in early 2025.

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Going concern

AICF only awards grants which it can fund from donations so the Trustees believe that there are no material uncertainties that call into doubt AICF's ability to continue. For this reason, they adopt the going concern basis in preparing the financial statements.

Reserves policy

AICF anticipates having minimal expenses and so does not plan to hold material reserves. Grant payments are made on a quarterly basis at a level in line with actual donations.

Structure, governance and management

The charity is a company limited by by share capital, which is 100% owned by American International Church Society, a US not-for-profit company. The Charity is governed by its Articles Of Incorporation which were filed on 6 August 2018.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Barnes Janssen - Chair
S P Brown
D Brush
S M James (Resigned 18 March 2025)
J A Ward

Recruitment and appointment of trustees

The Charity's management is the responsibility of the Trustees, who are appointed under the terms of the Articles of Association. New trustees receive training at the time of their appointment and are made aware of their responsibilities under Charity Law. AICF is required to have at least three trustees.

Organisational structure

AICF is wholly owned by the American International Church Society, a charitable company incorporated in the USA. The American International Church Society has delegated all decision making for AICF to the Trustees. Trustees meet as required to transact Charity business. All Trustees must approve any grant application. Once a grant has been approved, a Monitoring Committee (comprised of two Trustees) is authorised to approve grant payments which meet the terms of the existing grant. The Monitoring Committee informs all Trustees when grant payments have been made.

The trustees' report was approved by the Board of Trustees.

Melissa B Janssen
.....
M Barnes Janssen - Chair
Trustee

Date: 03/09/2026 .....

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

I report to the trustees on my examination of the financial statements of The American International Church Foundation (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (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.

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

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 charity as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Michelle Westbury FCCA

Michelle Westbury FCCA

West & Berry Limited
Nile House
Nile Street
Brighton
BN1 1HW
Date: 15/09/2026

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	**3**	48,453	46,299	900	47,199
Total income		48,453	46,299	900	47,199
Expenditure on:					
Charitable activities	**4**	59,535	28,259	900	29,159
Total expenditure		59,535	28,259	900	29,159
Net income/(expenditure) and movement in funds		(11,082)	18,040	-	18,040
Reconciliation of funds:					
Fund balances at 1 January 2025		18,718	678	-	678
Fund balances at 31 December 2025		7,636	18,718	-	18,718

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

The notes on pages 6 to 11 form part of these financial statements.

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THE AMERICAN INTERNATIONAL CHURCH FOUNDATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**10**	1		1	
Cash at bank and in hand		8,835		20,517	
		8,836		20,518	
Creditors: amounts falling due within one year	**11**	(1,200)		(1,800)	
Net current assets			7,636		18,718
The funds of the charity					
Share capital	**12**		1		1
Unrestricted funds	**14**		7,635		18,717
			7,636		18,718

The notes on pages 6 to 11 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 03/09/2026

Melissa B Janssen

.....

M Barnes Janssen - Chair

Trustee

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1 Accounting policies

Charity information

The American International Church Foundation is a charitable company limited by share capital, incorporated in England and Wales. The registered office is 79a Tottenham Court Road, London W1T 4TD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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1 Accounting policies **(Continued)**

1.5 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. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Donations and gifts	48,453	-	48,453	46,299	900	47,199

4 Expenditure on charitable activities

	Charitable activity 2025	Charitable activity 2024
	£	£
Direct costs		
Donations paid to American International Church	58,200	27,100
Share of support and governance costs (see note 5)		
Support	1,335	2,059
	59,535	29,159
Analysis by fund		
Unrestricted funds	59,535	28,259
Restricted funds	-	900
	59,535	29,159

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5 Support costs allocated to activities

	2025	2024
	£	£
Computer costs	47	-
Bank charges	-	107
Sundry expenses	88	152
Governance costs	1,200	1,800
	1,335	2,059
Analysed between:		
Charitable activity	1,335	2,059

6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,200	1,800

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

No trustees received reimbursed expenses in the year.

8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

The charity did not have any employees in the year (2024: none).

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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10 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Other debtors	1	1

11 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Accruals and deferred income	1,200	1,800

12 Share capital

	2025	2024
	£	**£**
Ordinary share capital		
Issued and fully paid		
1 ordinary share of £1 each	1	1

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Previous year:	**At 1 January 2024**	**Incoming resources**	**Resources expended**	**At 31 December 2024**
	£	**£**	**£**	**£**
Soup Kitchen - Just Giving	-	900	(900)	-

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	**Incoming resources**	**Resources expended**	**At 31 December 2025**
	£	**£**	**£**	**£**
General funds	18,717	48,453	(59,535)	7,635

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14 Unrestricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	677	46,299	(28,259)	18,717

15 Related party transactions

Donations were received in the year from trustees of the charity. The aggregate total received was £13,600 (2024: £16,390).

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