REGISTERED COMPANY NUMBER: 00897412 (England and Wales)
REGISTERED CHARITY NUMBER: 0237618

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

L'ABRI FELLOWSHIP

B20 Ltd
Chartered Certified Accountant
Charwell House
Wilsom Road
Alton
GU34 2PP

L'ABRI FELLOWSHIP

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for the Year Ended 31 December 2025

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L'ABRI FELLOWSHIP

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 principal activity of the company is the running of the Christian study centre and missionary community in England located at The Manor House and welcomes students to undertake a course of study for periods of up to three months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Related parties

L'Abri Fellowship is connected to a number of other independently incorporated charities in other parts of the world by virtue of overlapping Boards and sharing a common history and objects. The Directors have adopted a policy for the management of any potential conflict of interests that might arise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
00897412 (England and Wales)

Registered Charity number
0237618

Registered office
The Manor House
Greatham
Liss
GU33 6HF

Trustees
J Barrs Director (appointed 4.6.25)
R S Bradford Director
B D Keyes Director
R D Ludwick Director
H Reitsema Director
C M Scheibe Director

Company Secretary
Dr J R Paul

L'ABRI FELLOWSHIP

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Mrs Caroline Scull BA FCCA
B20 Ltd
Chartered Certified Accountant
Charwell House
Wilsom Road
Alton
GU34 2PP

Approved by order of the board of trustees on September 19, 2026 and signed on its behalf by:

.....
Trustee

JILL BARRS

Independent Examiner's Report to the Trustees of
L'ABRI FELLOWSHIP

Independent examiner's report to the trustees of L'ABRI FELLOWSHIP ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

Mrs Caroline Scull BA FCCA

B20 Ltd
Chartered Certified Accountant
Charwell House
Wilsom Road
Alton
GU34 2PP

Date: 21 September 2026.

L'ABRI FELLOWSHIP

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		153,995	-	153,995	341,981
Charitable activities					
Christian Study Centre		112,884	-	112,884	112,167
St John's Field		7,800	-	7,800	8,778
Investment income	2	1,802	-	1,802	354
Total		276,481	-	276,481	463,280
EXPENDITURE ON					
Charitable activities					
Christian Study Centre		306,571	-	306,571	235,195
St John's Field		7,800	-	7,800	10,670
Other		1,440	-	1,440	-
Total		315,811	-	315,811	245,865
NET INCOME/(EXPENDITURE)		(39,330)	-	(39,330)	217,415
RECONCILIATION OF FUNDS					
Total funds brought forward		709,838	-	709,838	492,423
TOTAL FUNDS CARRIED FORWARD		670,508	-	670,508	709,838

The notes form part of these financial statements

L'ABRI FELLOWSHIP

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	6	404,926	-	404,926	417,643
CURRENT ASSETS					
Stocks	7	465	-	465	461
Debtors	8	64,407	-	64,407	52,802
Cash at bank and in hand		213,504	-	213,504	252,648
		278,376	-	278,376	305,911
CREDITORS					
Amounts falling due within one year	9	(12,794)	-	(12,794)	(13,716)
NET CURRENT ASSETS		265,582	-	265,582	292,195
TOTAL ASSETS LESS CURRENT LIABILITIES		670,508	-	670,508	709,838
NET ASSETS		670,508	-	670,508	709,838
FUNDS	10				
Unrestricted funds				670,508	709,838
TOTAL FUNDS				670,508	709,838

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on September 19, 2026 and were signed on its behalf by:

.....
Trustee

JILL BARRS

1. 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.

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.

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.

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

Freehold property	- at varying rates on cost
Fixtures and fittings	- 15% on reducing balance

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.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	1,802	354

3. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Depreciation - owned assets	12,717	14,355

4. 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.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	341,981	-	341,981
Charitable activities			
Christian Study Centre	112,167	-	112,167
St John's Field	8,778	-	8,778
Investment income	354	-	354
Total	463,280	-	463,280

continued...

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Christian Study Centre	235,195	-	235,195
St John's Field	10,670	-	10,670
Total	245,865	-	245,865
NET INCOME	217,415	-	217,415
RECONCILIATION OF FUNDS			
Total funds brought forward	492,423	-	492,423
TOTAL FUNDS CARRIED FORWARD	709,838	-	709,838

6. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2025 and 31 December 2025	482,350	140,396	622,746
DEPRECIATION			
At 1 January 2025	122,664	82,439	205,103
Charge for year	4,024	8,693	12,717
At 31 December 2025	126,688	91,132	217,820
NET BOOK VALUE			
At 31 December 2025	355,662	49,264	404,926
At 31 December 2024	359,686	57,957	417,643

continued...

7. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	465	461

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	524	1,939
Other debtors	62,613	49,796
Gift aid recoverable	1,270	1,067
	64,407	52,802

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Social security and other taxes	(1,665)	(1,317)
Accrued expenses	14,459	15,033
	12,794	13,716

10. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	702,584	(39,786)	662,798
St John's Trust	7,254	456	7,710
	709,838	(39,330)	670,508
TOTAL FUNDS	709,838	(39,330)	670,508

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,052	(307,838)	(39,786)
St John's Trust	8,429	(7,973)	456
	276,481	(315,811)	(39,330)
TOTAL FUNDS	276,481	(315,811)	(39,330)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	492,423	217,415	709,838
TOTAL FUNDS	492,423	217,415	709,838

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	463,280	(245,865)	217,415
TOTAL FUNDS	463,280	(245,865)	217,415

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds	492,423	178,085	670,508
TOTAL FUNDS	492,423	178,085	670,508

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	739,761	(561,676)	178,085
TOTAL FUNDS	739,761	(561,676)	178,085

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

L'ABRI FELLOWSHIP

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Legacy	-	202,001
Donations	126,589	97,218
Gift aid	5,577	3,367
L'Abri branches	21,829	39,395
	153,995	341,981
Investment income		
Deposit account interest	1,802	354
Charitable activities		
Grants	7,800	8,778
Student fees	109,608	109,128
Media and ideas	1,301	1,145
Books	495	644
Honoraria and sundries	1,480	1,250
	120,684	120,945
Total incoming resources	276,481	463,280
EXPENDITURE		
Charitable activities		
Wages	104,995	91,239
Pensions	18,402	8,760
Rates and water	19,165	17,129
Insurance	6,344	6,156
Light and heat	26,162	30,443
Repairs and maintenance	56,803	15,121
Telephone and office expenses	1,741	887
Meals and household supplies	42,239	40,275
Sundries	875	603
Freehold property	4,024	4,128
Fixtures and fittings	8,693	10,227
Grants to individuals	500	350
	289,943	225,318
Support costs		
Management		
Travel expenses	7,199	3,844
Carried forward	7,199	3,844

L'ABRI FELLOWSHIP

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Management		
Brought forward	7,199	3,844
Helper expenses	4,503	4,734
Book-keeping	9,386	8,385
	21,088	16,963
Finance		
Bank charges	378	(729)
Other		
Bookstore and library	1,105	738
Media and ideas library	982	224
Event expenses	875	1,864
	2,962	2,826
Governance costs		
Accountancy and legal fees	1,440	1,487
Total resources expended	315,811	245,865
Net (expenditure)/income	(39,330)	217,415