GUILD OF SERVANTS OF THE SANCTUARY

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Charity Registration No. 251735

GUILD OF SERVANTS OF THE SANCTUARY
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GUILD OF SERVANTS OF THE SANCTUARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Darren Smith (Warden) Michael Andrew (Secretary General) Nigel K Makepeace (Trustee) James Farmer (Treasurer General)
Secretary General	Michael Andrew
Charity number	251735
Principal address	Guild of Servants of the Sanctuary c/o Additional Curates Society 16 Commercial Street Birmingham B1 1RS
Independent examiner	Mr Alan Fletcher 1 Beechcroft Road Leicester LE2 3DA
Bankers	Lloyds Bank plc High Street Coventry West Midlands CV1 5RA

Accounts updated by Nigel K Makepeace former Treasurer General

GUILD OF SERVANTS OF THE SANCTUARY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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 presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the governing policy. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

GUILD OF SERVANTS OF THE SANCTUARY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GUILD OF SERVANTS OF THE SANCTUARY

I report on the accounts of the the charity for the year ended 31 December 2025, which are set out on pages 5 to 12.

Respective responsibilities of Trustees and examiner
The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsiblity to:
- examine the accounts under Section 145 of the Charities Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:
(a) which gives me reasonable cause to believe that in any material respect the requirements:
(i) to keep accounting records in accordance with section 130 of the Charities Act; and
(ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act;
have not been met; or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed A K Fletcher A.K.Fletcher.

Name Mr Alan Fletcher
Address 1 Beechcroft Road
Leicester
LE2 3DA

Dated: 17 February 2026.

THE GUILD OF SERVANTS OF THE SANCTUARY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds					
Voluntary income	2	12,840	893	13,731	10,271
Activities from generating funds	3	-		-	25
Interest	4	2,145		2,145	1,950
Investment Income	4	16,394		16,394	16,057
Total incoming resources		**31,379**	**893**	**32,272**	**28,303**
Resources expended					
Costs of generating funds	5	6,778		6,778	10,681
				-	-
				-	-
				-	-
		6,778	-	6,778	10,681
Charitable activities	6				
Festival Expenses		1,439		1,439	983
Walsingham Weekend Festival					
Grant to ACS					1,500
Bequest Tfr					
Total charitable expenditure		1,439	-	1,439	2,483
Governance costs	7	4,769	-	4,769	7,184
Transfer to CCLA Investments				-	-
Total resources expended		**12,986**	**-**	**12,986**	**20,348**
Net income/outgoing resources		18,393	893	19,286	8,121
Other recognised gains and losses					
Gains/losses on investment assets		(19,057)		(19,057)	10,752
Net movement in funds		- 664	-	229	18,873
Transfer to CCLA Investments					
Transfer to COF account					
Fund balances at 1 January 2025		590,302		590,302	571,879
Creditors					
Debtors					
Adj to 2023 (interest overstated)					- 450
Fund balances at 31 December 2025		**589,638**	**893**	**590,531**	**590,302**

THE GUILD OF SERVANTS OF THE SANCTUARY

BALANCE SHEET

AS AT 31ST DECEMBER 2025

	Notes	Total 2025 £	Total 2024 £
Fixed Assets			
Tangible Assets	8	25	25
Investments CCLA	9	527,102	546,159
		527,127	546,184
Current Assets			
Stock	10	-	-
Debtors	11	-	-
Cash at Bank and on Deposit	12	63,404	44,118
Net incoming resources available		63,404	44,118
Creditors: amounts falling due within one year	13	-	-
Net current assets		63,404	44,118
Total assets less current liabilities	14	**590,531**	**590,302**
Made up as			
Restricted Funds		893	-
Unrestricted Funds		589,638	590,302
Total Assets		**590,531**	**590,302**

The accounts were approved by the trustees on

21st March 2026

Tam Sutt

Warden.

TREASURER GENERAL

GUILD OF SERVANTS OF THE SANCTUARY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.
The accounts have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005 and the Charities Act. The accounting policies have been consistently applied. The following is a summary of the significant accounting policies adopted by the charity in the preparation of the accounts.

1.2 Incoming resources

Legacies are credited as received when the amount is ascertainable and there is reasonable certainty of receipt. No incoming resources are deferred.
Membership subscriptions and other forms of voluntary income are credited to the accounts when received and are stated gross of any related costs.
Windfalls from mergers or demutualisations are included within interest received and, where material, identified separately.

1.3 Resources expended

Grants payable are charged to the accounts at the earlier of the date they are paid and the date that the donee has an expectation of receiving the grant.
Costs are charged on an accruals basis and are charged to the general fund unless specifically identifiable with the restricted fund.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:
No depreciation has been calculated for 2025 as the residual value on Vestments and Equipment etc is minimal.

Fixtures, fittings & equipment 25% per annum on a straight line basis
Vestments 20% per annum on a straight line basis

The charge for depreciation on fixtures, fittings and equipment is charged equally between the cost of generating funds and governance costs.

1.5 Investments

Fixed asset investments are stated at market value. Income from the investments is credited when received.
Unrealised gains and losses are shown on the basis of the movement in market value during the year.
Realised gains and losses are shown on the basis of the difference between the market value at the start of the year and the proceeds received during the year.

1.6 Stock

(The trustees have decided to write off stock in the year of purchase rather than carry the small value onto the balance sheet)

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Notes		Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
2	**Voluntary Income**				
	Annual Subscriptions/Entrance Fees	10,015		10,015	10,092
	Donations	-		-	20
	Gift Aid	2,470		2,470	
	Bequests	-		-	
	Miscellaneous Income	5	-	5	166
	Chapter funds held by HQ	-	893	893	
	Festival Collections	350		350	159
	Funds withdrawn from CCLA	-	-	-	9,000
	Refund from COF	-	-	-	228
		12,840	893	13,733	19,665
3	**Activities for Generating Funds**				
	Sales of Guild Products	-		-	25
		-	-	-	25
4	**Received Interest**				
	CCLA Deposit Account	2,145		2,145	1,513
	CCLA Investments	16,394		16,394	15,812
	Received Interest	18,539	-	18,539	17,325

THE GUILD OF SERVANTS OF THE SANCTUARY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Notes		Total 2025 £	Total 2024 £
	Total resources expended		
5	**Cost of Generating Funds**		
	The Server	4,790	8,960
	Guild Publications and medal costs	1,168	1,071
	Adverts/Video/Website	415	245
	Insurance	405	405
		6,778	10,681
6	**Charitable activities**		
	Festival & Grant Activities		
	Festival Expenses	1,439	983
	Walsingham Guild Festival	-	
	Grants	-	-
	Tfr of Bequest to COF	-	-
		1,439	983
7	**Governance costs**		
	Postage & Telephone	1,088	922
	Computer Services	478	165
	Printing/Stationery	4	10
	Accountancy & Independent Review	500	525
	Bookkeeping & Administration Honoraria		
	Other Honoraria		1,900
	Gratuities/Gifts	-	
	Insurance	405	405
	Meeting & Travel Expenses	2,274	3,639
	Misc Expenses	20	1,118
	Depreciation .		
		4,769	8,684

The cost of Insurance is split equally between the cost of generating funds and governance costs.

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Grants payable			
In furtherance of the objects	-	-	-
Grants to institutions (0)	None	None	None
Grants to individuals (0)	None	None	None

Trustees

During the year, no trustees received any payment for secretarial services.

Trustees were reimbursed a total of £2040.73 for computer expenses, travelling, stationery,telephone, postage and small gifts

Public liability indemnity to the value of £2,000,000 was purchased using charitable funds. The cost of the premium during 2025 was £810 (2024 - £810) and is charged equally between costs of generating funds and governance costs.

Employees

There were no employees during the year

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NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Notes

8 Tangible Fixed Assets

	Fixtures, fittings & equipment	Vestments	Total
	£	£	£
Book Value			
As at 1st January 2025	24	1	25
Additions 2025	-		-
Fixed assets at 31st December 2025	24	1	25
Depreciation			
Depreciation for the year	-	-	-
At 31st December 2025	-	-	-
Net book value			
At 31st December 2025	24	1	25

9 Fixed asset investments

	Unrestricted fund	Net Loss/Gain	Net Value
CBF Church of England Funds at CCLA			
CB3038961-001			
Investment Fund Income Shares			
Market bid value at 1st January 2025		501,000	
Market bid value at 31st December 2025		480,971	480,971
Change in value in the year		(20,029)	
Historical cost:			
At 2nd June 2015	*100,000*		
Purchased 21st February 2017	*45,000*		
Purchased 2021	*100,000*		
Purchased 8th March 2022	*40,000*		
Purchased 15th March 2022	*20,000*		
Purchased 28th June 2022	*90,000*		
Total	*395,000*		
CB3038960-001			
Property Fund Income Shares			
Market bid value at 1st January 2025		45,159	
Market bid value at 31st December 2025		46,131	46,131
Change in value in the year		972	
Historical cost:			
At 2nd June 2015	*50,000*		
Net Loss/Gain during year		(19,057)	
Bid Value 31st December 2025			527,102

The investments are held primarily to provide funds to help cover the expenses of the Guild.

GUILD OF SERVANTS OF THE SANCTUARY

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Notes		2025 £	2024 £
10	**Stock**	0	0
	The trustees have decided to write off stock in the year of purchase rather than carry the small value onto the balance sheet	-	-
11	**Debtors**	None	None
		-	
12	**Cash at bank and on Deposit**		
	Lloyds Bank current account	919	172
	Cash on Deposit at CCLA	62,485	43,946
	Cash at bank and on Deposit	63,404	44,118
13	**Creditors:**		
	Creditors	None	None
		None	None

14 **Analysis of net assets between funds**

Fund balances are represented by:

Tangible fixed assets	25	25
Debtors	0	0
Investments	527,102	546,159
Cash at bank and on Deposit	63,404	44,118
Creditors: amounts falling due within one year	-	
	590,531	590,302

The unrestricted fund is for the purpose of:-
raising the spiritual tone of Altar Servers
promoting a disinterested and conscientious performance of the duties of Altar Servers
encouraging more frequent attendance at the Holy Eucharist, in addition to times of duty
promoting friendship among Altar Servers
paying the running costs of the Guild.

Any transfer to other funds or allocation to a designated fund is at the discretion of the trustees. Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.