REGISTERED CHARITY NUMBER: 287481

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

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

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

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for the Year Ended 31 March 2026

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Report of the Trustees
for the Year Ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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

We seek to encourage people in their Christian lives, explain the Christian faith to others, and demonstrate our faith in our actions. Our regular programme of events centres on our weekly Sunday worship services, which are also live streamed.

Significant activities

We hold regular Bible studies, prayer meetings, book discussions and evangelistic meetings. We had various special events, including a nativity event at Christmas. The church has also been used for a wedding.

There are ongoing discussions with St Peters IPC Trust Corporation about the fabric of the building, and possible future development.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

In addition to the above, we continue to support a range of missionaries and Christian organisations. This year this has included special appeals / collections for the ongoing needs of Afghanistan and Lebanon and a collection for the Foodbank in our village.

FINANCIAL REVIEW

Reserves policy

Our aim is to keep 3 months expenditure in reserve per BCO 6.5.1 plus an additional month of budgeted employment costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Declaration of Constitution and Book of Church Order, controlled by the Synod of the International Presbyterian Church.

Recruitment and appointment of new trustees

Trustees are selected according to the Book of Church Order, nominated by the local congregation and examined and elected by presbytery.

Wider network

The Church is part of the UK English Speaking Presbytery of the International Presbyterian Church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

287481

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

Report of the Trustees
for the Year Ended 31 March 2026

Principal address
Church Street
Liss
Hampshire
GU33 6JY

Trustees
J Raines
J Buchanan
J Barrs

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

Approved by order of the board of trustees on 22 SEPT. 2026 and signed on its behalf by:

J.M. Raines
.....
Trustee

Independent examiner's report to the trustees of INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

I report to the charity trustees on my examination of the accounts of INTERNATIONAL PRESBYTERIAN CHURCH (LISS) (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 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 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 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.



Mrs Caroline Scull BA FCCA

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

Date: 22/9/2026

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		63,256	6,319	69,575	68,214
Investment income	2	-	353	353	381
Total		63,256	6,672	69,928	68,595
EXPENDITURE ON					
Charitable activities					
Church Activities		71,887	3,009	74,896	71,265
NET INCOME/(EXPENDITURE)		(8,631)	3,663	(4,968)	(2,670)
RECONCILIATION OF FUNDS					
Total funds brought forward		316,279	20,440	336,719	339,389
TOTAL FUNDS CARRIED FORWARD		307,648	24,103	331,751	336,719

The notes form part of these financial statements

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Heritage assets	5	281,228	-	281,228	289,106
CURRENT ASSETS					
Debtors	6	11,923	-	11,923	10,992
Cash at bank		12,691	24,261	36,952	33,671
		24,614	24,261	48,875	44,663
CREDITORS					
Amounts falling due within one year	7	1,806	(158)	1,648	2,950
NET CURRENT ASSETS		26,420	24,103	50,523	47,613
TOTAL ASSETS LESS CURRENT LIABILITIES		307,648	24,103	331,751	336,719
NET ASSETS		307,648	24,103	331,751	336,719
FUNDS	8				
Unrestricted funds				307,648	316,279
Restricted funds				24,103	20,440
TOTAL FUNDS				331,751	336,719

The financial statements were approved by the Board of Trustees and authorised for issue on 22 SEPT. 2026 and were signed on its behalf by:

.....
Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities Act 2011. 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.

Taxation
The charity is exempt from 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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	353	381

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Minister	1	1

No employees received emoluments in excess of £60,000.

5. HERITAGE ASSETS

	Total
	£
MARKET VALUE	
At 1 April 2025 and 31 March 2026	375,764
PROVISIONS	
At 1 April 2025	86,658
Charge for year	7,878
At 31 March 2026	94,536
NET BOOK VALUE	
At 31 March 2026	281,228
At 31 March 2025	289,106

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6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Other debtors	11,923	10,992

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	-	-
Taxation and social security	(2,506)	(3,454)
Other creditors	858	504
	(1,648)	(2,950)

8. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	311,242	(8,631)	(675)	301,936
General reserve	5,037	-	675	5,712
	316,279	(8,631)	-	307,648
Restricted funds				
Restricted fund	-	10	-	10
Pastor's remuneration fund	6,060	3,653	-	9,713
Pastor's remuneration reserve	14,380	-	-	14,380
	20,440	3,663	-	24,103
TOTAL FUNDS	336,719	(4,968)	-	331,751

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,256	(71,887)	(8,631)
Restricted funds			
Restricted fund	3,019	(3,009)	10
Pastor's remuneration fund	3,653	-	3,653
	6,672	(3,009)	3,663
TOTAL FUNDS	69,928	(74,896)	(4,968)

continued...

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds	323,403	(6,928)	(196)	316,279
Restricted funds				
Restricted fund	-	(196)	196	-
Pastor's remuneration fund	15,986	4,454	(14,380)	6,060
Pastor's remuneration reserve	-	-	14,380	14,380
	15,986	4,258	196	20,440
TOTAL FUNDS	339,389	(2,670)	-	336,719

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	62,553	(69,481)	(6,928)
Restricted funds			
Restricted fund	1,588	(1,784)	(196)
Pastor's remuneration fund	4,454	-	4,454
	6,042	(1,784)	4,258
TOTAL FUNDS	68,595	(71,265)	(2,670)

9. RELATED PARTY DISCLOSURES

During the year under review there were no financial transactions with St Peters IPC Trust Corporation.

INTERNATIONAL PRESBYTERIAN CHURCH (LISS)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	69,575	68,214
Investment income		
Deposit account interest	353	381
Total incoming resources	69,928	68,595
EXPENDITURE		
Charitable activities		
Pastor's remuneration	40,789	39,220
Pensions	2,940	2,820
Pastor's books and conference	1,158	1,053
Deacon's Fund	-	400
Children's work	297	471
Worship resources	1,755	943
Special events	904	657
Establishment costs	4,019	3,377
Travel and sundry expenses	-	262
Office costs	1,172	1,708
Denominational support	5,000	5,000
Toddlers Together - Mother and Toddler Group	1,413	1,142
Grants to institutions	7,221	5,944
	66,668	62,997
Support costs		
Other		
Amortisation of building	7,878	7,878
Governance costs		
Accountancy	350	390
Total resources expended	74,896	71,265
Net expenditure	(4,968)	(2,670)