Charity number: 1133127

LINDFIELD UNITED REFORMED CHURCH CHARITY

UNAUDITED

ELDERS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LINDFIELD UNITED REFORMED CHURCH CHARITY

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS ELDERS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Elders

Mr Daniel Ellison McQuillin
Mr Jeremy Graham Paul Campling
Mr Terence John Ward (resigned 23 November 2025)
Rev Keith Morrison
Mrs Jill Margaret Franklin
Dr Martin Jonathan Richard Hall
Susan Peta Gooch (appointed 23 November 2025)

Charity registered number

1133127

Principal office

50 High Street
Lindfield
West Sussex
RH16 2HL

Accountants

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

ELDERS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Elders present their annual report together with the financial statements of the Lindfield United Reformed Church Charity for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Elders have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

As a local congregation of the United Reformed Church, Lindfield United Reformed Church seeks to advance the Christian religion through its activities and the facilities offered to the community by its building and described more specifically in its mission statement as:

- Encountering God through daily praise, prayer, bible reading
- Encouraging one another to discover and fulfil God's plan for our lives
- Demonstrating God's love by meeting physical and spiritual needs, local and world wide
- Worshipping God, sharing the good news of Jesus and seeing lives changed by His love

The Elders' Meeting is aware of the Charity Commission's guidance on public benefit in "The Advancement of Religion for the Public Benefit" and has regard to it in the administration of the Church.

The Elders' Meeting believes that the Church provides benefit to the public by:

- providing resources and facilities for public worship, pastoral care and spiritual, moral and intellectual development, both for the congregation and for anyone else who wishes to benefit from what the Church offers
- promoting Christian values and service by members of the congregation to the community, for the benefit of individuals and society as a whole

c. Main activities undertaken to further the charity's purposes for the public benefit

Throughout 2025 Lindfield URC continued to hold services every week, support members pastorally and serve the local community actively. The hybrid nature of services which initially started as a consequence of Covid restrictions has continued. We intend to offer this indefinitely. This encourages people to attend services in person but makes them available online to anyone who is unable to attend in person. We hold services each week on a Sunday, and there is a Wednesday worship service each month. During the week we host and organise a range of regular activities including those for young people and various other groups within the fellowship and on behalf of the local community.

The premises continue to be used to host and support a number of large scale public events as well as being let for the use of community groups. The Repair Cafe, meeting monthly on the premises continues to be a great success since launching in 2021.

ELDERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

a. Review of activities

Throughout the year Lindfield United Reformed Church has continued to fulfil the objectives as set out above.

Lindfield URC retains the Silver status under the ECO Church award, which it received in 2022, in recognition of the faithful and sustainable stewardship of our resources and buildings, as a response to our engagement with local and global environmental issues and in recognition of the commitment within the personal lifestyles of our members to demonstrate our love for God and one another generously and responsibly.

We continue to welcome new worshippers and members to our fellowship, while some of our long standing members have moved or sadly passed away. We have a very up to date website www.lindfieldurc.org.uk as well as active engagement with members and the local community via social media.

Financial review

a. Going concern

After making appropriate enquiries, the Elders have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Elders to maintain a level of reserves sufficient to cover three months anticipated expenditure. At 31 December 2025 the level of reserves was consistent with this policy.

c. Result for the year

Our income is predominantly through gifts and legacies from our members and visitors; We have various additional sources of income including premises letting and gift aid relief.

Overall there was a small decrease in net assets during the year. Our income from regular giving was less than the previous year with our finances remaining under pressure from rising costs and falling income.
The Elders' Meeting has reviewed the possible risks facing the Church and believes that it has appropriate safeguards in place to control and mitigate such risks. Whilst the COVID pandemic and associated restrictions had affected the way the fellowship operated, the Elders are not aware of any incidents or occurrences which would threaten the work or assets of the Church.

Structure, governance and management

a. Constitution

Lindfield United Reformed Church Charity is a registered charity, number 1133127, and is constituted under a Trust deed.

The principal object of the charity is to provide regular public worship for all and to promote and teach the christian faith to all ages and give pastoral care and support to members and others in need.

b. Methods of appointment or election of Elders

The members of the Elders Meeting are the Minister in pastoral charge (if any) and members of Lindfield United Reformed Church nominated and elected by its members in Church Meeting. Elders serve for three years, retire by rotation and are eligible for re-election. There is no limit on the number of consecutive periods of service. The members of the Elders' Meeting are the trustees of the registered charity during their period of service as elders.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The activities of Lindfield United Reformed Church are overseen by the Elders' Meeting of the Church in accordance with the provisions of the structure of the United Reformed Church determined by the General Assembly of the United Reformed Church, and supplemented by the rules and constitution of the Lindfield Church locally. The governing document of the Registered Charity is a statement adopted by the Church Meeting on 11th June 2009.

The Elders' Meeting is responsible for the financial administration of the Church and the care and maintenance of the premises and the Manse. The Church Meeting (of all voting members and regular worshippers wishing to attend) gives general guidance on the life and work of the Church.

There is normally an Elders meeting each month. A Church Meeting usually takes place every other month. There are a series of Committees with delegated responsibilities for specific aspects of church life which report to the Elders Meeting.

There is an Annual Meeting of the Church Meeting, usually in November, which includes a process for the election of Elders, who are subsequently ordained into the role serving terms of office of 3 years. On ordination Elders also become trustees while they are serving.

Elders' responsibilities statement

The Elders are responsible for preparing the Elders' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Elders to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Elders are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Elders are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

ELDERS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Post year end events

We continue to hold our hybrid services and offer our mid week groups since the year end. We are continuing to make our worship and teaching available online for those who cannot attend in person.

Approved by order of the members of the board of Elders and signed on their behalf by:



Mr Daniel Ellison McQuillin
(Elder and Church Secretary)

Date: 23 September 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Elders of Lindfield United Reformed Church Charity ('the charity')

I report to the charity Elders on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the Elders of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 130 of the 2011 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.

This report is made solely to the charity's Elders in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Elders those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Elders, for my work or for this report.

Signed: Dated: 24 September 2026

Brian T Cook FCA

GMBC LLP

Chartered Tax Advisers and Accountants

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**71,429**	**9,745**	**81,174**	*80,921*
Other trading activities	4	**8,600**	**-**	**8,600**	*8,448*
Investments	5	**754**	**-**	**754**	*587*
Total income		**80,783**	**9,745**	**90,528**	*89,956*
Expenditure on:					
Charitable activities	7	**88,695**	**9,878**	**98,573**	*88,861*
Total expenditure		**88,695**	**9,878**	**98,573**	*88,861*
Net (expenditure)/income		**(7,912)**	**(133)**	**(8,045)**	*1,095*
Net movement in funds		**(7,912)**	**(133)**	**(8,045)**	*1,095*
Reconciliation of funds:					
Total funds brought forward		**44,234**	**133**	**44,367**	*43,272*
Net movement in funds		**(7,912)**	**(133)**	**(8,045)**	*1,095*
Total funds carried forward		**36,322**	**-**	**36,322**	*44,367*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 24 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Tangible assets	11		**4,904**		*6,130*
			4,904		*6,130*
Current assets					
Debtors	12	**16,863**		*18,218*	
Cash at bank and in hand		**23,348**		*31,147*	
		40,211		*49,365*	
Current liabilities					
Creditors: amounts falling due within one year	13	**(4,286)**		*(4,368)*	
Net current assets			**35,925**		*44,997*
Total assets less current liabilities			**40,829**		*51,127*
Creditors: amounts falling due after more than one year	14		**(4,507)**		*(6,760)*
Net assets excluding pension asset			**36,322**		*44,367*
Total net assets			**36,322**		*44,367*
Charity funds					
Restricted funds	16		**-**		*133*
Unrestricted funds	16		**36,322**		*44,234*
Total funds			**36,322**		*44,367*

The financial statements were approved and authorised for issue by the Elders and signed on their behalf by:

Mr Daniel Ellison McQuillin
(Elder and Church Secretary)
Date: 23 September 2026

The notes on pages 10 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Lindfield United Reformed Church Charity is a charity constitued by Trust Deed. It is registered with the Charity Commission of England and Wales under registration number 1133127. Its principal office is at 50 High Street, Lindfield, West Sussex, RH16 2HL

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view.

Lindfield United Reformed Church Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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 income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 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.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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

Depreciation is provided on the following basis:

Fixtures and fittings	-	20%	Reducing balance
Office equipment	-	20%	Reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 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.

2. Accounting policies (continued)

2.8 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 charity 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Elders in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

With the agreement of the Church Meeting a policy was agreed in 2022 not to use Designated funds. These continue to be incorporated within the General Fund. Similarly, where possible during 2022 there was a reduction in the use of some Restricted Funds. With the express agreement of those who had made gifts of this nature, existing Restricted funds were incorporated in the General Fund. However where future Grants or Gifts are made on a Restricted basis they will continue to be shown as such. The purpose of this is to improve transparency and flexibility as to the funds available to the Charity.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations				
Offerings - standing orders	45,830	-	**45,830**	*49,403*
Offerings - envelopes	438	-	**438**	*475*
Offerings - loose collections	1,796	-	**1,796**	*2,079*
Income tax refunds under gift aid	9,866	-	**9,866**	*13,867*
Grants				
Synod grants	-	9,745	**9,745**	*6,527*
Donations	13,499	-	**13,499**	*6,467*
Legacies	-	-	**-**	*2,103*
	71,429	9,745	**81,174**	*80,921*
Total 2024	*74,394*	*6,527*	*80,921*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Premises hire	6,900	**6,900**	*7,125*
Miscellaneous receipts	1,700	**1,700**	*1,323*
Total 2025	8,600	**8,600**	*8,448*

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Interest received	754	**754**	*587*

6. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	*Total funds 2024 £*
Mission giving	133	**133**	*263*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	*Total 2024 £*
Other expenditure	14,146	133	**14,279**	*14,524*
Ministry and mission fund	41,940	-	**41,940**	*41,873*
Church	19,968	7,932	**27,900**	*25,029*
Worship and teaching	2,432	-	**2,432**	*227*
Ministerial	10,209	1,813	**12,022**	*7,208*
Total 2025	88,695	9,878	**98,573**	*88,861*
Total 2024	*81,037*	*7,824*	*88,861*	

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Other expenditure	5,327	133	8,819	**14,279**	*14,524*
Ministry and mission fund	41,940	-	-	**41,940**	*41,873*
Church	27,900	-	-	**27,900**	*25,029*
Worship and teaching	2,432	-	-	**2,432**	*227*
Ministerial	12,022	-	-	**12,022**	*7,208*
Total 2025	89,621	133	8,819	**98,573**	*88,861*
Total 2024	*78,894*	*263*	*9,704*	*88,861*	

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Other expenditure 2025 £	Ministry and mission fund 2025 £	Church 2025 £	Worship and teaching 2025 £
Ministry and mission fund	-	41,940	-	-
General expenses	1,860	-	-	2,432
Communication	1,917	-	-	-
Photocopying costs	1,033	-	-	-
Motor vehicles	-	-	-	-
Council tax	-	-	-	-
Junior Church	-	-	352	-
Publicity	517	-	-	-
Insurance	-	-	5,051	-
Light and heat	-	-	6,620	-
Water	-	-	631	-
Cleaning	-	-	4,531	-
Repairs and renewals	-	-	9,624	-
Copying and reproduction licences	-	-	1,091	-
Total 2025	5,327	41,940	27,900	2,432
Total 2024	*4,558*	*41,873*	*25,029*	*227*

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Ministerial 2025 £	Total funds 2025 £	*Total funds 2024 £*
Ministry and mission fund	-	**41,940**	*41,873*
General expenses	356	**4,648**	*2,287*
Communication	-	**1,917**	*1,599*
Photocopying costs	-	**1,033**	*948*
Motor vehicles	2,400	**2,400**	*1,200*
Council tax	3,893	**3,893**	*3,699*
Junior Church	-	**352**	*433*
Publicity	-	**517**	*417*
Insurance	1,314	**6,365**	*5,698*
Light and heat	-	**6,620**	*5,428*
Water	1,977	**2,608**	*605*
Cleaning	-	**4,531**	*5,101*
Repairs and renewals	2,082	**11,706**	*8,635*
Copying and reproduction licences	-	**1,091**	*971*
Total 2025	12,022	**89,621**	*78,894*
Total 2024	*7,208*	*78,894*	

Analysis of support costs

	Other expenditure 2025 £	Total funds 2025 £	*Total funds 2024 £*
Depreciation	1,226	**1,226**	*1,533*
Bank charges	414	**414**	*409*
Central Sussex United Area	319	**319**	*290*
Printing and stationery	288	**288**	*159*
Accounting fees	6,120	**6,120**	*6,750*
Loan interest	452	**452**	*563*
	8,819	**8,819**	*9,704*

9. Independent examiner's remuneration

	2025 £	*2024* *£*
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	**630**	*630*
Fees payable to the charity's independent examiner in respect of:		
All other services not included above	**5,490**	*6,120*

10. Elders' remuneration and expenses

During the year, no Elders received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Elder expenses have been incurred *(2024 - £NIL)*.

11. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost or valuation			
At 1 January 2025	**11,620**	**9,201**	**20,821**
At 31 December 2025	**11,620**	**9,201**	**20,821**
Depreciation			
At 1 January 2025	**7,922**	**6,769**	**14,691**
Charge for the year	**740**	**486**	**1,226**
At 31 December 2025	**8,662**	**7,255**	**15,917**
Net book value			
At 31 December 2025	**2,958**	**1,946**	**4,904**
At 31 December 2024	*3,698*	*2,432*	*6,130*

12. Debtors

	2025 £	*2024 £*
Trade debtors	**665**	*1,095*
Other debtors	**272**	*272*
Prepayments and accrued income	**6,060**	*5,729*
Tax recoverable	**9,866**	*11,122*
	16,863	*18,218*

13. Creditors: Amounts falling due within one year

	2025 £	*2024* *£*
Other loans	**2,253**	*2,253*
Trade creditors	**994**	*934*
Accruals and deferred income	**1,039**	*1,181*
	4,286	*4,368*

14. Creditors: Amounts falling due after more than one year

	2025 £	*2024* *£*
Other loans	**4,507**	*6,760*

15. Financial instruments

	2025 £	*2024* *£*
Financial assets		
Financial assets measured at fair value through income and expenditure	**23,348**	*31,146*

Financial assets measured at fair value through income and expenditure comprise the balances on the Charity's bank accounts.

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds - all funds	**44,234**	**80,783**	**(88,695)**	**36,322**
Restricted funds				
Youth Work Fund	**133**	**-**	**(133)**	**-**
Synod for repairs	**-**	**9,745**	**(9,745)**	**-**
	133	**9,745**	**(9,878)**	**-**
Total of funds	**44,367**	**90,528**	**(98,573)**	**36,322**

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Unrestricted funds					
General Fund	*40,513*	*83,429*	*(81,037)*	*1,329*	*44,234*
Restricted funds					
Mission Giving	*1,725*	*-*	*(263)*	*(1,329)*	*133*
Synod for repairs	*1,034*	*6,527*	*(7,561)*	*-*	*-*
	2,759	*6,527*	*(7,824)*	*(1,329)*	*133*
Total of funds	*43,272*	*89,956*	*(88,861)*	*-*	*44,367*

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
General funds	**44,234**	**80,783**	**(88,695)**	**36,322**
Restricted funds	**133**	**9,745**	**(9,878)**	**-**
	44,367	**90,528**	**(98,573)**	**36,322**

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 December 2024 £*
General funds	*40,513*	*83,429*	*(81,037)*	*1,329*	*44,234*
Restricted funds	*2,759*	*6,527*	*(7,824)*	*(1,329)*	*133*
	43,272	*89,956*	*(88,861)*	*-*	*44,367*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	4,904	**4,904**
Current assets	40,211	**40,211**
Creditors due within one year	(4,286)	**(4,286)**
Creditors due in more than one year	(4,507)	**(4,507)**
Total	36,322	**36,322**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*6,130*	-	*6,130*
Current assets	*49,231*	*133*	*49,364*
Creditors due within one year	*(4,368)*	-	*(4,368)*
Creditors due in more than one year	*(6,760)*	-	*(6,760)*
Total	*44,233*	*133*	*44,366*