Company Registration No. 07121504

Charity registration No. 1134671

NEW LIFE BAPTIST CHURCH NORTHALLERTON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Colin Hutson
Accounting Limited

Chartered Accountants

New Life Baptist Church Northallerton

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New Life Baptist Church Northallerton

Reference and Administrative Details

Other Officers	Mr N Mathieson, Treasurer
Charity Registration Number	1134671
Company Registration Number	07121504
	The charity is incorporated in England and Wales.
Registered Office	New Life Baptist Church 52-54 High Street Northallerton North Yorkshire DL7 8EG
Independent Examiner	Ian Smithson CPFA 3 Orchard Court Northallerton North Yorkshire DL7 8DQ
Accountants	Colin Hutson Accounting Limited Chartered Accountants 74 High Street Northallerton North Yorkshire DL7 8EG

New Life Baptist Church Northallerton

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

These continue to be the advancement of the Christian faith according to the principles of the Baptist denomination and the advancement of education community service and other charitable purposes in the United Kingdom and other parts of the world as the church shall determine.

Our church vision focusses on the church's calling to be like Jesus at the heart of North Yorkshire, by putting into practice the biblical values of love, faith, and hope in our lives and community.

Objectives, strategies and activities

New Life Baptist Church is a vibrant, diverse community of more than 200 people from all walks of life and every age group. Whether you already know and love Jesus or are simply curious to learn more about Him, you are warmly invited to join us at our weekly services and activities. Our desire is to share the good news of Jesus with our local communities while continuing to grow together in our love for God and understanding of His Word.

Public benefit

The trustees have referred to the guidance contained in the Charity Commissions' general guidance on public benefit, when reviewing our aims and objectives and in planning future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Key non-financial performance indicators

We continue to welcome new families and individuals to the fellowship and our partners (church members) are very generous in their giving.

The balance sheet remains healthy with total funds of £522,298 (2024 - £463,240)

There has continued to be generous gifts for our support for communities in both Ghana and Romania. In addition the Jubilee Debt Advice Centre continues to be fully financed by generous donations and does not rely on funding from general church funds.

New Life Baptist Church Northallerton

Trustees' Report

Financial review

Policy on reserves

Reserve funds are held to cover capital expenditure and future expansion of ministries.

The trustees consider that approximately three months of operating costs are required to be held as free cash which equates to £65,250, the actual free cash at the year-end equate to £116,074 and are therefore broadly inline with the policy which has been set.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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.

As a community, we remain committed to serving God by faithfully sharing and living out the truths of Scripture. Our ministry currently centres on three key areas: our Jubilee debt service, our bereavement ministry, and our partnership with Three13 to support those seeking employment. Alongside these, we are deeply focused on growing as disciples of Jesus Christ, learning together what it means to follow His Word in today's world. In all these areas, we continue to strive for growth and faithfulness.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs J M Swain
	Ms A G Spence
	Mr M J Cockerill
	Mr J A Smith (resigned 23 December 2025)
	Mrs S M Hinton
	Mrs J A West (appointed 26 March 2025)

Structure, governance and management

Nature of governing document

The charity is registered as a charitable company limited by guarantee, incorporated on 11 January 2010. It was registered as a charity on 5 March 2010.

The principal object of the charity is to the advancement of the Christian faith according to the principles of the Baptist denomination to include the advancement of education, community service and other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

New Life Baptist Church Northallerton

Trustees' Report

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

Partners of the church are accepted in accordance with the constitution on the profession of faith in Jesus Christ.

The partners meeting normally takes place three times per year and has responsibility for agreeing the overall policy of the church. In accordance with the constitution, the partners appoint trustees, who together with the Senior Pastor (who is also appointed by the partners), are collectively known as the eldership. The eldership in conjunction with the treasurer (who is appointed by the partners) are responsible for the day to day running of the church's work and witness the financial and legal aspects of the charity. All partners are encouraged to take part in the spiritual and practical tasks involved in the furtherance of the charitable objective.

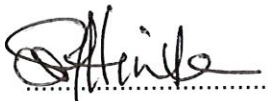
Relevant matters may be submitted to the church meeting by the trustees for guidance or may be raised by partners in the church meeting for further consideration by the trustees. Though the constitution permits decisions to be made at church meetings by appropriate majorities, the church seeks to work by consensus wherever possible.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity on 16 September 2026 and signed on its behalf by:



.....

Mrs S M Hinton
Trustee

New Life Baptist Church Northallerton

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Life Baptist Church Northallerton for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

.....
Mrs S M Hinton
Trustee

New Life Baptist Church Northallerton

Independent Examiner's Report to the trustees of New Life Baptist Church Northallerton ('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.

New Life Baptist Church Northallerton

Independent Examiner's Report to the trustees of New Life Baptist Church Northallerton ('the Company')

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy, 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 New Life Baptist Church Northallerton 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.



.....

Ian Smithson CPFA

3 Orchard Court
Northallerton
North Yorkshire
DL7 8DQ

16 September 2026

New Life Baptist Church Northallerton

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2025: Current period

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	337,846	44,172	382,018
Investment income	21	1,165	-	1,165
Other income	4	746	-	746
Total Income		339,757	44,172	383,929
Expenditure on:				
Charitable activities	7	(259,306)	(52,094)	(311,400)
Other expenditure	5	(8,588)	(4,883)	(13,471)
Total Expenditure		(267,894)	(56,977)	(324,871)
Net income/(expenditure)		71,863	(12,805)	59,058
Transfers between funds		(9,383)	9,383	-
Net movement in funds		62,480	(3,422)	59,058
Reconciliation of funds				
Total funds brought forward		335,619	127,621	463,240
Total funds carried forward	16	398,099	124,199	522,298

The notes on pages 13 to 27 form an integral part of these financial statements.

New Life Baptist Church Northallerton

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2024: Comparative period

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	249,559	48,897	298,456
Investment income	21	1,337	48	1,385
Other income	4	441	-	441
Total income		251,337	48,945	300,282
Expenditure on:				
Charitable activities	7	(241,268)	(50,870)	(292,138)
Other expenditure	5	(5,954)	(4,907)	(10,861)
Total expenditure		(247,222)	(55,777)	(302,999)
Net income/(expenditure)		4,115	(6,832)	(2,717)
Transfers between funds		(11,980)	11,980	-
Net movement in funds		(7,865)	5,148	(2,717)
Reconciliation of funds				
Total funds brought forward		343,484	122,473	465,957
Total funds carried forward	16	335,619	127,621	463,240

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

New Life Baptist Church Northallerton

(Registration number: 07121504)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	586,727	580,571
Current assets			
Debtors	12	20,683	18,613
Cash at bank and in hand	13	137,679	100,376
		158,362	118,989
Creditors: Amounts falling due within one year	14	(22,329)	(15,923)
Net current assets		136,033	103,066
Total assets less current liabilities		722,760	683,637
Creditors: Amounts falling due after more than one year	15	(200,462)	(220,397)
Net assets		522,298	463,240
Funds of the charity:			
Restricted		124,199	127,621
Unrestricted income funds			
Unrestricted		398,099	335,619
Total funds	16	522,298	463,240

The notes on pages 13 to 27 form an integral part of these financial statements.

New Life Baptist Church Northallerton

(Registration number: 07121504)
Balance Sheet as at 31 December 2025

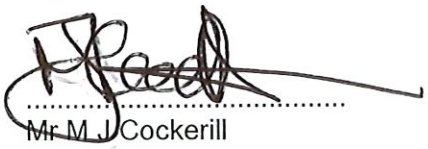
For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 27 were approved by the trustees, and authorised for issue on 16 September 2026 and signed on their behalf by:



.....
Mr M J Cockerill
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
New Life Baptist Church
52-54 High Street
Northallerton
North Yorkshire
DL7 8EG

These financial statements were authorised for issue by the trustees on 16 September 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Life Baptist Church Northallerton 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Fixtures and fittings	15% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose. 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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total funds
	Designated £	General £	£	£
Donations and legacies;				
Donations from individuals	59,963	56,321	33,814	150,098
Gift aid reclaimed	13,807	38,083	5,182	57,072
Grants, including capital grants;				
Government grants	(730)	-	-	(730)
Regular giving and capital donations	3,884	166,518	5,176	175,578
Total for 2025	76,924	260,922	44,172	382,018
Total for 2024	12,523	237,036	48,897	298,456

4 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	746	746
Total for 2025	746	746
Total for 2024	441	441

5 Other expenditure

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		-	8,358	4,883	13,241
Total for 2025		-	8,358	4,883	13,241
Total for 2024		154	5,800	4,907	10,861

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	500	500
Allocated support costs	13,910	13,910
Total for 2025	14,410	14,410
Total for 2024	8,434	8,434

7 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		250	127,015	-	127,265
Allocated support costs		22,113	95,518	52,094	169,725
Governance costs	6	-	14,410	-	14,410
Total for 2025		22,363	236,943	52,094	311,400
Total for 2024		14,253	227,015	50,870	292,138

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr M J Cockerill

Mr M J Cockerill received remuneration of £31,054 (2024: £30,029) and £6,353 (2024: £3,481) of expenses were reimbursed to Mr M J Cockerill during the year.

The trustee was reimbursed for travelling expenditure relating to mileage and other sundry expenditure.

The trustee received pension contributions during the year of £3,789.09 from the charity (2024: £2,703).

The trustee was remunerated in consideration for their duties as Senior Pastor of the New Life Baptist Church Northallerton.

Mrs J M Swain

The trustee received no pension contributions during the year from the charity.

9 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	500	500

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2025	787,086	84,140	871,226
Additions	-	19,397	19,397
At 31 December 2025	787,086	103,537	890,623
Depreciation			
At 1 January 2025	217,507	73,148	290,655
Charge for the year	9,160	4,081	13,241
At 31 December 2025	226,667	77,229	303,896
Net book value			
At 31 December 2025	560,419	26,308	586,727
At 31 December 2024	569,579	10,992	580,571

Included in Land and Buildings is £50,000 relating to land which is not depreciated.

12 Debtors

	2025 £	2024 £
Prepayments	4,148	2,352
Other debtors	16,535	16,261
	20,683	18,613

13 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	62	-
Cash at bank	137,617	100,376
	137,679	100,376

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	14,790	9,645
Other creditors	439	256
Accruals	7,100	6,022
	22,329	15,923

15 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	200,462	220,397

16 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted					
General	314,082	262,795	(245,531)	(25,052)	306,294
Designated	21,537	76,962	(22,363)	15,669	91,805
Total unrestricted	335,619	339,757	(267,894)	(9,383)	398,099
Restricted	127,621	44,172	(56,977)	9,383	124,199
Total funds	463,240	383,929	(324,871)	-	522,298

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted					
General	318,923	238,814	(232,815)	(10,840)	314,082
Designated	24,561	12,523	(14,407)	(1,140)	21,537
Total unrestricted	343,484	251,337	(247,222)	(11,980)	335,619
Restricted	122,473	48,945	(55,777)	11,980	127,621
Total funds	465,957	300,282	(302,999)	-	463,240

17 Analysis of net assets between funds

2025	Unrestricted			
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	481,322	-	105,405	586,727
Current assets	136,758	15,750	5,854	158,362
Current liabilities	(22,329)	-	-	(22,329)
Creditors over 1 year	(200,462)	-	-	(200,462)
Total net assets	395,289	15,750	111,259	522,298

2024	Unrestricted			
	General	Designated	Restricted	Total funds
	£	£	£	£
Tangible fixed assets	469,412	873	110,286	580,571
Current assets	92,909	18,158	7,922	118,989
Current liabilities	(15,923)	-	-	(15,923)
Creditors over 1 year	(220,397)	-	-	(220,397)
Total net assets	326,001	19,031	118,208	463,240

18 Analysis of net funds

	At 1 January 2025	At 31 December 2025
	£	£
Cash at bank and in hand	100,376	100,376
Net debt	100,376	100,376

	At 1 January 2024	At 31 December 2024
	£	£
Cash at bank and in hand	107,662	107,662
Net debt	107,662	107,662

19 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	119,133	120,763
Social security costs	2,374	4,657
Pension costs	5,508	4,423
Other staff costs	250	150
	127,265	129,993

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Directors	6	6
Other salaried staff	5	5
	11	11

20 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	(13,241)	(10,861)

21 Investment income

	Unrestricted funds Designated £	 General £	Restricted funds £	Total funds £
Interest receivable and similar income;				
Interest receivable on bank deposits	38	1,127	-	1,165
Total for 2025	38	1,127	-	1,165
Total for 2024	-	1,337	48	1,385