

Annual Report of

Freedom Church Network

Registered Charity Number 1195962

For the year ended **31 December 2025**

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Reference and Administrative Details

For the year ended 31 December 2025

Name of charity:	Freedom Church Network
Charity registration number:	1195962
Trustees:	Rev Dr David A. Hull (Chair) Adrian Lewis (Treasurer) (resigned 11 July 2026, effective from 31st October 2026) Sarah Whybrew (resigned 8 June 2025) Kate Kernaghan (appointed 8 June 2025) Andrew Fleet
Registered office and principal address:	Freedom Church Network c/o Freedom Church Bristol Acorn House The Kingswood Estate Britannia Road Kingswood Bristol BS15 8DB
Independent examiner:	Josh Kingston FCA Burton Sweet Ltd The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR
Bankers:	Co-operative Bank plc PO Box 50 Skelmersdale WN8 6YL

Trustees' report for the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. The trustees who served during the year and up to the date of this report are set out on page 2. In submitting their report and the financial statements for the year ended 31 December 2025, the trustees have adopted the provisions of The Charities Act 2011 in preparing the Annual Report and financial statements of the charity.

Charitable Objects

In summary, Freedom Church Network exists to:

- advance the Christian faith;
- further the work of the Free Methodist Church, including through:
    - regular church services,
    - educational services,
    - grants to relieve financial hardship,
    - public outreach,
    - missionary work,
    - the establishment of new churches according to the same basis of faith.

Structure, Governance and Management

Freedom Church Network is part of the Free Methodist Church UK (FMC UK). Trustees, with the exception of the Chair who serves in an ex-officio capacity, are each appointed for a period of one year (with the possibility of re-appointment) by the Annual Society Meeting of the respective church.

Day-to-day decisions are delegated to the Church Leadership Team at each location, which holds responsibility for local ministry, pastoral care, and community engagement. This allows the trustees to concentrate on legal compliance, financial oversight, and network-wide coherence.

The constitution allows for trustee remuneration subject to appropriate controls, with which the trustees have complied. The Chair of Trustees, in his capacity as Lead Pastor of Freedom Church Bristol, is the sole remunerated trustee. The level of remuneration is recommended by the Annual Conference of the FMC UK and approved by a majority of non-remunerated trustees. Part of his remuneration was covered through the generous

financial support of individual donors, enabling him to be released for an average of two days per week to offer a ministry of Wesleyan evangelical leadership across the UK.

During the year, Kate Kernaghan was appointed as the Bristol representative trustee at the Annual Society Meeting on 8 June 2025, succeeding Sarah Whybrew who resigned her trusteeship on that date.

Activities, Developments and Achievements

2025 was the first full year of Freedom Church Network operating under its new Foundation Model. It proved to be a year of missional momentum and structural development across all three locations. Each church advanced its local mission through new teams and initiatives, serving both the present congregation and the wider community, and sharing a common commitment to outreach, prayer, and Christian discipleship.

Freedom Church Bristol was shaped in 2025 by a clear missional direction, articulated at the Annual Society Meeting and Vision Sunday on 8 June. This adopted the theme 'We are Christ's Ambassadors' (drawing on 2 Corinthians 5:11–6:2) and was organised around four strategic priorities:

- ***Pathways*** focused on creating clear routes into the life of the church for people from outside, developing welcoming events and structures that help new people take their first steps toward faith and community.
- ***Proclaiming*** encompassed the church's evangelistic activity, from organised outreach events to engagement with the local community.
- ***Premises*** addressed the growing recognition that the church's current accommodation, while valued, is not a practical and sustainable long-term base for a growing missional church, with its limitations in size, cost and availability.
- ***Prayer*** undergirded everything, with a commitment to ensuring that all four priorities were advanced in dependence on God rather than by human effort alone.

The establishment of a new Outreach Events Team represented a significant step forward in community engagement. The team organised a range of events throughout the year, including family fun days, vintage tea afternoons, a Women's Conference (reaching approximately 50 people), an Easter children's holiday club, and the continued pattern of 'Have a Cuppa on Us' outreach events. The summer American Sports Camp at Lees Hill

again provided an effective outreach initiative for young people. 'Carols at the Colliers', a carol singing event at the local Wetherspoons pub, was organised in December 2025 as an innovative initiative combining Wesleyan heritage with Christian celebration and outreach in the community.

A new Pastoral Care Team was formed during the year, meeting monthly and praying systematically for the whole church family, with every member of the congregation now assigned a designated pastoral carer. The team was formed with a strong sense of providential timing, given the significant pastoral demands experienced within the church during the year.

Ten new members were received during the year and there was one baptism. The church welcomed a steady stream of new attenders and gave thanks for the faithfulness of all who serve across its many ministries. The year also saw significant strides being made in communications: a new website (www.findfreedom.org.uk) was launched, together with a digital weekly newsletter, 'This Week in Freedom Church', and a developing social media presence.

July 2025 was dedicated as a month of prayer for guidance on premises, and a Gift Day which followed yielded an initial response of over £12,000. Following the September Church Leadership Team Away Day, a Premises Project Team was formally established in November 2025, with the goal of prayerfully and practically advancing the church's search for a permanent home.

Frome Valley outreach continued to develop under the leadership of Peter and Kate Kernaghan, combining support for marginalised families with regular outreach events and gatherings, including a growing bonfire and fireworks event in November and much practical support to local residents in various kinds of need.

Undergirding all of this activity, the church maintained its regular pattern of Sunday worship, children's ministry, home groups, Devoted (women's gathering), men's prayer breakfast, and the Young Adults Ministry's monthly gatherings alternating between social events and Bible studies. These all continued to provide the relational backbone of church life.

Freedom Church Wiltshire experienced continued growth in both attendance and community engagement during 2025. The appointment of Rev. Derek Balsdon as part-time pastor, made possible through generous local giving into a restricted fund and a grant from the Free Methodist Church UK's Kingdom Builders fund, took effect at the end of January 2025, and brought a significant increase in pastoral and leadership capacity to the church. Two people came into membership during the year, and one person recommitted to faith in Christ. A Ladies' Alpha course was run, with several participants exploring the Christian faith.

The church's outreach grew in confidence during the year: the church had stands at both local summer village shows for the first time, engaging in spiritual conversations and distributing Christian literature; nearly 500 homes in Redlands Estate and Wanborough were leafleted with invitations to the Christmas Carol Service; and the village of Hinton Parva was leafleted, with Sunday worship held there on three occasions. A deeply pastoral response was also offered to the local farming community following a significant agricultural accident and three local suicides, leading to ongoing care and prayer relationships. Mission support was extended to the local Foodbank, Open Doors, the Christian Institute, and Pennyhooks Farm (which supports autistic young people).

Monthly whole-church prayer meetings at a central location were particularly uplifting, attended by around two-thirds of members, and a weekly email prayer chain enabled prayer to be shared across the fellowship promptly. A new evening home group was established for those who work during the day, initially following the Bible Society Bible Course alongside a daytime house group. An 'Introduction to Christian Healing' away day was held in November, resulting in five testimonies of healing and drawing eight people from other churches.

Freedom Church South Lincolnshire continued to meet regularly in the local village hall under the leadership of Rev Keith Rowbottom and his wife, Christine. Their patient, prayerful approach to ministry embodied the church's guiding conviction that God grows his Kingdom 'one heart at a time'. An Alpha course run during the summer and early autumn bore significant fruit, with one lady in the village coming to faith in Christ, and an elderly gentleman finding his long-held faith re-ignited. Shortly afterwards, a young family made contact through social media enquiring about children's work. Following a

home visit, they became regular attendees. A new home group was formed following Alpha, including a housebound couple whose home became the meeting place.

Easter outreach included the distribution of palm crosses and 'Why Easter?' booklets throughout the community, a Maundy Thursday screening of the film 'Heaven, How I Got Here', and a Good Friday hot cross bun and coffee event. Christmas outreach included a Carol Service, a presence at the village Christmas Fair, and the collection and delivery of 28 Operation Christmas Child shoeboxes. The year was not without its challenges as health difficulties among members created a persistent sense of fragility. Despite this, the congregation persevered in prayer and faithful witness, which added its own strength to this emerging church fellowship.

Central to the life of all three churches has continued to be the proclamation of the good news of Jesus Christ, and the encouragement in Christian discipleship of his followers. All churches have sought to equip and inspire their members to live out their Christian faith through personal witness and practical service within their respective communities, which is at the heart of the network's approach to local mission.

Public Benefit Statement

The charity complies with the public benefit requirement through its charitable objectives.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

Volunteer Leadership and Service

The work of Freedom Church Network rests upon the willing and generous service of many people who give their time, energy and gifts in countless ways, whether in leading worship, running events, caring for others, or financial giving. The trustees are deeply grateful to all who share in this calling. The Chair wishes to record his particular thanks to his fellow trustees for their faithful service alongside him in the governance of the charity during the year.

The trustees place on record their special thanks to Sarah Whybrew, who stepped down from her role as a trustee in June 2025. She leaves a remarkable legacy: her founding contribution to Freedom Church Bristol, combining outstanding administrative and

organisational gifts with a warm pastoral and evangelistic heart, has shaped the church and the network in ways that will endure.

Financial review

Total Bristol general fund income for 2025 was £54,819, income for Wiltshire £23,445 and for South Lincolnshire £3,032. Additionally, £399 was received for the Wiltshire Missions Fund (a designated fund), and for restricted funds, income of £23,300 has been received for Personal Support, £981 for the Wiltshire Charity Collections Fund, £10,386 for the Wiltshire Pastor fund, £750 for the Bristol DH Trip to Germany June 25 fund, £731 for the Adele Dickson fund and £15,872 for the Bristol Building Fund. Total income for the year was £133,715 (2024: £105,536), total expenditure was £118,483 (2024: £92,662) leaving the total funds carried forward at year end to be £92,692 (2024: £77,460).

Reserves policy

It is the policy of Freedom Church Network to maintain a balance of unrestricted funds when available to meet unforeseen situations. Reserves may be held in a separate deposit account to enable the charity to benefit from accrued interest. Total reserves held at the end of 2025 (see note 11) amount to £92,692 of which £36,710 is restricted. Total unrestricted funds are £55,982 of which £3,055 is the value of unrestricted fixed assets. Free reserves are therefore £52,927 which equate to 7.79 months of 2025 unrestricted fund expenditure excluding depreciation (2024 – 9.5 months). Free reserves have therefore decreased in value by 3.55% relative to 2024 (2024 - £54,875), and relative to unrestricted fund monthly expenditure compared to 2024. While this trend will require monitoring the trustees feel this level remains prudent in view of the charity's current and expected level of income and expenditure in 2026.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees 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;
- State whether applicable UK Accounting Standards 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 charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 constitution. 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.

Signed on behalf of the Trustees by:



Date: 27 October 2026

Rev Dr David A. Hull
Chair, Freedom Church Network
& Lead Pastor, Freedom Church Bristol

Independent Examiner's Report to the Trustees of Freedom Church Network

I report to the trustees on my examination of the accounts of Freedom Church Network (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

Joshua Kingston

..... **Date:** 27 October 2026

Josh Kingston FCA
Burton Sweet Limited
The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR

Statement of financial activities

For the year ended 31 December 2025

	Unrestricted funds	Restricted funds	**Total 2025**	Unrestricted funds	Restricted funds	Total 2024
	£	£	**£**	£	£	£
Income from:						
Donations and legacies	80,770	52,020	**132,790**	68,287	36,331	**104,618**
Investments	925	-	**925**	918	-	**918**
Total income (see Notes 3 & 4)	81,695	52,020	**133,715**	69,205	36,331	**105,536**
Expenditure on:						
Charitable activities	83,458	35,025	**118,483**	72,750	19,912	**92,662**
Total expenditure (see notes 5, 6 & 7)	83,458	35,025	**118,483**	72,750	19,912	**92,662**
Net income/(expenditure)	(1,763)	16,995	**15,232**	(3,544)	16,418	**12,874**
Fund transfers in	8,865	98	**8,963**	-	75	**75**
Fund transfers out	(8,884)	(79)	**(8,963)**	(75)	-	**(75)**
Net movement in funds	(1,782)	17,014	**15,232**	(3,619)	16,493	**12,874**
Reconciliation of funds:						
Total funds brought forward	57,764	19,696	**77,460**	61,383	3,203	**64,586**
Total funds carried forward	55,982	36,710	**92,692**	57,764	19,696	**77,460**

Balance sheet

As at 31 December 2025

		2025		2024
	£	£	£	£
Fixed assets: (see Note 8)				
Tangible assets		**3,055**		2,979
Current assets: (see Note 9)				
Debtors	**19,189**		1,297	
Cash at bank and in hand	**74,012**		74,022	
Prepayments	**2,263**		1,967	
	95,464		77,286	
Liabilities: (see Note 10)				
Creditors: amounts falling due within one year	**(5,827)**		(2,805)	
Net current assets		**89,637**		74,481
Total assets less current liabilities		**92,692**		77,460
Creditors: amounts falling due after more than one year		**-**		-
Net assets		**92,692**		77,460
Funds of the charity				
Unrestricted funds: (see Note 12)				
General funds	**47,636**		54,841	
Designated funds	**8,347**		2,923	
Total unrestricted funds		**55,982**		57,764
Restricted funds (see Note 13)		**36,710**		19,696
Total charity funds		**92,692**		77,460



Date: 27 October 2026

Rev Dr David A. Hull
Chair, Freedom Church Network
& Lead Pastor, Freedom Church Bristol

Notes

(forming part of the financial statements)

1 General information and basis of preparation

1.1 Basis of accounting

Freedom Church Network is a Charitable Incorporated Organisation registered with the Charity Commission England and Wales.

The address of the registered office and the nature of the charity's operations and principal activities are given in the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounting and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 2015) - (Charities SORP (FRS 102)), including "Amendments to 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".

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out in note 2, which have been consistently applied to all years presented unless

otherwise stated.

1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2 Accounting policies

2.1 Income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

2.2 Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or

constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

No material item of deferred income has been included in the accounts.

The charity has creditors which are measured at settlement amounts less any trade discounts.

2.3 Assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less any residual value of each asset over its expected useful life, as follows:

Freehold property - 2% per annum on cost
Fixtures, fittings and equipment - 12.5 - 25% per annum on cost

Debtors (including trade debtors) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.4 Leasing

Rental charges under operating leases are charged to the SOFA on a straight-line basis over the term of the lease. The charity's office, prayer room and storage are rented on a 12-month operating lease which runs from 12th April in one year to 11th April the following year. The amount outstanding at 31st December 2025 (i.e. due for payment from 1st January 2026 to 11th April 2026) on the 2025-26 operating lease was £2,497.28 (2024-25 lease - £2,267.92).

2.5 Pension costs

The pension costs charged in the financial statements represents the contributions payable to the scheme in respect of the accounting period.

2.6 Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets the criteria is allocated to the fund. Unrestricted funds relate to incoming resources received or generated for the charity's purposes. Designated funds are unrestricted funds earmarked by the charity's trustees for particular purposes.

2.7 Statement of cash flows

The charity has opted to prepare the accounts under Charities SORP (FRS102) and has adopted Update Bulletin 1 and is exempted from preparing a cash flow statement on the grounds that it is a small charity.

Notes

(forming part of the financial statements)

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	**Total 2025**	Unrestricted funds	Restricted funds	Total 2024
	£	£	**£**	£	£	£
Donations & planned giving	66,249	45,594	**111,843**	54,852	33,094	87,946
Tax recoverable on Gift Aid	12,348	6,426	**18,774**	11,016	3,237	14,253
Other receipts	2,173	-	**2,173**	2,419	-	2,419
	80,770	52,020	**132,790**	68,287	36,331	104,618

4 Income from investments

	Unrestricted funds	Restricted funds	**Total 2025**	Unrestricted funds	Restricted funds	Total 2024
	£	£	**£**	£	£	£
Bank interest	925	-	**925**	918	-	918

5 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	**Total 2025**	Unrestricted funds	Restricted funds	Total 2024
	£	£	**£**	£	£	£
Staff costs	36,073	27,322	**63,395**	29,587	18,318	47,905
Donations & mission giving	3,839	2,652	**6,491**	7,439	594	8,033
Administration expenses	43,546	5,051	**48,597**	35,724	1,000	36,724
	83,458	35,025	**118,483**	72,750	19,912	92,662

5.1 Net income/(expenditure) for the year

This is stated after charging:

		Total 2025	Total 2024
		£	£
Independent examiner's fees	-Independent examination	**1,122**	1,020
	-Other services	**342**	-
Trustee expenses		**4,436**	1,087
Depreciation		**1,975**	1,948

Notes

(forming part of the financial statements)

6 Trustee Remuneration and Donations

6.1 Remuneration

Name of trustee or related party	Legal Authority	**Amounts Paid 2025**	Amounts Paid 2024
		£	£
D Hull as Lead Pastor	Governing document	**49,372**	47,905

6.2 Expenses

	2025	2024
Number of trustees who were paid expenses	**3**	5
Nature of the expenses	**Various***	Various*
	£	£
Total amount paid	**4,436**	1,087

**Expenses 2025 covered travel, accommodation, subsistence, printing costs, church study materials, room hire, reimbursement of church licence costs etc.*

6.3 Donations from Trustees and Key Management

	Total 2025	Total 2024
	£	£
Total donations from trustees, key management and related parties:	**18,160**	23,700

7 Staff costs and numbers

7.1 Staff Costs

	Total 2025	Total 2024
	£	£
Salaries	**58,755**	43,062
Employer's NI	**-**	581
Employer's Pension	**3,633**	3,424
Group Life cover/Income Protection scheme	**1,007**	838
	63,395	47,905

There were no employees whose annual remuneration was £60,000 or more.

Notes

(forming part of the financial statements)

7.2 Staff Numbers

Average number of staff employed	**2025**	2024
Full time	**1**	1
Part time	**1**	-
	2	1

Average number of full-time equivalent employees in the year	**2025**	2024
Charitable activities	**1.5**	1

7.3 Key Management Personnel

The key management personnel of the charity comprise the trustees and the other key management personnel as listed on page 2. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £63,395 (2024 = £47,905).

7.4 Defined Contribution Pension Scheme

The charity contributes to a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are disclosed in note 7.1 above. At the year end and the previous year end there were no outstanding contributions.

Notes

(forming part of the financial statements)

8 Tangible Fixed Assets

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 January 2025	8,993	8,993
Less cost of fully depreciated assets	(1,967)	(1,967)
Additions	2,051	2,051
At 31 December 2025	**9,077**	**9,077**
Depreciation		
At 1 January 2025	6,014	6,014
Less depreciation of fully depreciated assets	(1,967)	(1,967)
Charge for year	1,975	1,975
At 31 December 2025	**6,022**	**6,022**
Net book values		
At 31 December 2025	**3,055**	**3,055**
At 31 December 2024	2,979	2,979

9 Debtors

	2025	2024
	£	£
Trade debtors	**19,189**	1,297
Prepayments	**2,263**	1,967
	21,452	3,264

Notes

(forming part of the financial statements)

10 Creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	2025	2024	**2025**	2024
	£	£	**£**	£
Taxation and social security	**1,174**	645	**-**	-
Accruals and deferred income	**4,653**	2,160	**-**	-
	5,827	2,805	**-**	-

11 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	**Total**
	£	£	**£**
Fund balances at 31 December 2025 as represented by:			
Tangible fixed assets	3,055	-	**3,055**
Current assets	58,724	36,740	**95,464**
Current liabilities	(5,797)	(30)	**(5,827)**
	55,982	36,710	**92,692**

Analysis of net assets between funds 2024 for comparison

	Unrestricted funds	Restricted funds	**Total**
	£	£	**£**
Fund balances at 31 December 2024 as represented by:			
Tangible fixed assets	2,979	-	**2,979**
Current assets	57,590	19,696	**77,286**
Current liabilities	(2,805)	-	**(2,805)**
	57,764	19,696	**77,460**

Notes

(forming part of the financial statements)

12 Unrestricted funds 2025

	At 1 January 2025	Income	Expenditure	Transfers	**At 31 December 2025**
	£	£	£	£	**£**
Bristol general fund	40,555	54,819	(68,475)	(6,576)	**20,323**
Wiltshire general fund	9,633	23,445	(7,870)	(2,016)	**23,192**
South Lincs general fund	4,653	3,032	(3,274)	(291)	**4,120**
Designated funds:					
Bristol mission fund	675	-	(1,920)	5,605	**4,360**
Bristol benevolent fund	28	-	(998)	970	**-**
Wiltshire mission fund	1,640	399	(746)	1,998	**3,291**
South Lincs mission fund	580	-	(175)	291	**696**
	57,764	81,695	(83,458)	(19)	**55,982**

Unrestricted funds 2024 for comparison

	At 1 January 2024	Income	Expenditure	Transfers	**At 31 December 2024**
	£	£	£	£	**£**
Bristol General Fund	45,686	54,876	(54,265)	(5,742)	**40,555**
Wiltshire General Fund	7,068	11,539	(7,820)	(1,154)	**9,633**
South Lincs General Fund	5,429	2,722	(3,226)	(272)	**4,653**
Designated Funds:					
Bristol Mission Fund	1,355	-	(6,167)	5,487	**675**
Bristol Benevolent Fund	28	-	(255)	255	**28**
Wiltshire Mission Fund	1,526	-	(965)	1,079	**1,640**
S Lincs Mission Fund	291	69	(52)	272	**580**
	61,383	69,206	(72,750)	(75)	**57,764**

Notes

(forming part of the financial statements)

13 Restricted funds 2025

	At 1 January 2025	Income	Expenditure	Transfers**	**At 31 December 2025**
	£	£	£	£	**£**
Bristol personal support	(783)	23,300	(18,351)	79	**4,245**
Bristol PA Equipment Fund	-	-	-	-	**-**
Wiltshire Charity Collections	250	981	(1,250)	19	**-**
Wiltshire Pastor Fund	20,229	10,386	(14,022)	-	**16,593**
Adele Dickson Fund*	-	731	(731)	-	**-**
Bristol DH Trip to Germany*	-	750	(671)	(79)	**-**
Bristol Building Fund*	-	15,872	-	-	**15,872**
	19,696	52,020	(35,025)	19	**36,710**

**new fund in 2025*

*** the £79 transfer from the "Bristol DH trip to Germany Fund" to the "Bristol Personal Support fund" was approved by the donor to the "Bristol DH Trip to Germany Fund" when it became clear that this was a surplus after all costs incurred by the fund had been paid. The "Bristol Personal Support Fund" is also there to support D Hull's national ministry.*

Restricted funds 2024 for comparison

	At 1 January 2024	Income	Expenditure	Transfers	**At 31 December 2024**
	£	£	£	£	**£**
Bristol Personal Support	2,590	14,945	(18,318)	-	**(783)**
Bristol PA Equipment Fund*	-	1,000	(1,000)	-	**-**
Wiltshire Charity Collections	513	256	(594)	75	**250**
Wiltshire Pastor Fund	100	20,129	-	-	**20,229**
	3,203	36,330	(19,912)	75	**19,696**

**new fund in 2024*

Notes

(forming part of the financial statements)

Purposes of Unrestricted and Designated Funds

All churches have General Funds to receive unrestricted donations which are applied to carry out the charitable objects of the charity. However it is the charity's policy that 10% of all unrestricted donations received each year are designated and transferred to a church Mission fund for donation to support mission activity at home and abroad consistent with the charity's charitable objects. The Bristol Benevolent Fund is a designated fund used for gifts to church members faced with payment for immediate basic life needs (e.g. food, heating etc..) that they cannot meet. All such gifts must be approved in advance by the full church leadership team and are provided through transfers from the General Fund.

Purposes of Restricted Funds

Bristol Personal Support fund – This fund consists of donations specifically for the national ministry of the Lead Pastor in Bristol. It aims to cover the elements of his salary and expenses involved in carrying out this ministry.

Bristol PA Equipment Fund – this fund consists of donations specifically for the purchase of new PA and associated electronic equipment for use by the church in its activities.

Wiltshire Charity Collections fund – This fund receives and distributes donations for specific charities.

Wiltshire Pastor Fund – this fund receives and applies donations towards the employment of a pastor for the Wiltshire church.

Bristol Building Fund – this fund was set up in 2025 to receive donations towards the building, acquisition, refurbishment, improvement and fitting out as necessary of a permanent building to be used for the church's worship, teaching and other related activities within the objects of the charity.

Bristol Adele Dickson Fund – this fund was set up to gather donations from church members and others towards helping the family of Adele Dickson cover the costs of her funeral following her tragic sudden death in 2025.

Bristol DH trip to Germany June 2025 Fund – this fund was set up to cover donations from a supporter of Pastor D Hull in his national ministry to enable him to visit Germany in June 2025 to research the history and development of the Moravian churches there.

Notes

(forming part of the financial statements)

14 Transactions with related parties

No related party transactions took place in the period of account, other than certain trustees' remuneration and expenses already disclosed in note 6.