Docusign Envelope ID: 110E0937-FDA7-82E6-817C-A6505D5AAF66

Charity number: 1200580

SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Docusign Envelope ID: 110E0937-FDA7-82E6-817C-A6505D5AAF66

SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

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SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

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

Trustees	Rev Nathan J Hilton, Chair Darren L Moore, Trustee Dr Christopher Richards, Trustee
Charity registered number	1200580
Principal office	10 North Grove Roker Sunderland SR6 9PJ
Accountants	Kinnair Associates Limited Chartered Accountants Aston House Redburn Road Newcastle upon Tyne NE5 1NB

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities
The objectives of the Church are:

(a) the advancement of the Christian faith in accordance with the Basis of Faith, primarily, but not exclusively, within Sunderland and the surrounding neighbourhood; and

(b) such other charitable purposes as shall, in the opinion of the Charity Trustees, put into practice the Christian faith in accordance with the Basis of Faith, including but not limited to: the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, provided that the advancement of such purposes must be undertaken in a manner that is consistent with the Doctrinal Distinctives and Ethical Statements as may be adopted and amended by the Church from time to time.

The objectives are fulfilled by:

- Holding public worship services, prayer meetings, Bible studies, evangelistic meetings, community events, and fellowship meetings to promote the spiritual wellbeing of our congregation and give the opportunity for the general public to learn about the Christian faith;
- Through the visitation of the minister to offer spiritual guidance to members of the church and new attendees;
- Through giving financial aid to those struggling within our church.

Public benefit

In setting objectives and planning for activities, the Trustees 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)'.

Achievements and performance

Ministry has continued according to our regular patterns, led by the Minister, associate elders and other qualified members as well as visiting ministers. Ministry includes:
- Two public worship services each Sunday;
- Weekly prayer meeting for study, prayer, sung praise and fellowship;
- The sharing of fellowship meals within our homes and rented community space;
- Practical support given to members in need;
- The development of social media platforms to promote the Gospel and the work of our local church;
- The hosting of community events to serve the local people and provide an introduction to the Christian faith.

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Financial review

During the year the Charity's total income was £84,989 and total expenditure was £82,020.

At 31 December 2025 the Charity's funds were £188,929 which comprised a General Fund of £176,644 and a Restricted Fund of £12,285. The restricted fund is a Building Fund, containing funds given towards a future building purchase.

The current reserve policy was to hold back £50k representing approximately six months of operation. Following the year end the Trustees have agreed to increase this to £100k which represents approximately one year of operations. The reason for the increase is due to the unpredictable nature of the Charity's funding model which relies on grants and overseas donations, to keep the Charity functioning, none of which are guaranteed. The Charity is forecasting a deficit of around 40k for 2026 and again in 2027. An application for a grant has but been made but the Charity has no guarantees of a positive outcome. Consequently, at present, the forecasts show that by the end of 2027 the Charity is forecast to have used 80K of the reserves held at 31st December 2025.

Any additional reserves are held back with a view to either securing a permanent meeting place for the church, aiding in the establishment of a church plant, or being in a position to expand the ministry of the church through an assistant to serve alongside the minister. These are merely aspirations and the trustees do not wish to designate particular funds to these ends beyond what has already been set aside as a building fund.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they 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.

Structure, governance and management

Sunderland Evangelical Presbyterian Church is registered as a charitable incorporated organisation which was set up by a Trust deed dated 6 September 2022 and registered on 5 October 2022. At the date of registration the Trust took over the care of a church bank account managed by three signatories. At the time of the Trust's formation it held £113,850.

There must be at least three Charity Trustees and there is no maximum number of Charity Trustees that may be appointed. New Trustees are appointed by a resolution passed at a properly convened meeting of the Charity Trustees. In selecting individuals for appointment as Charity Trustees, the existing Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Church.

Decision making takes place at a meeting of the Charity Trustees or by resolution in writing or electronic form agreed by the requisite number of Charity Trustees.

The day-to-day activities of the Church are carried out by the Ministers and support staff and volunteers.

The Trustees who acted during the period and up to the date of this report are shown on page one of the financial statements.

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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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate 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.

Approved by order of the members of the board of Trustees on 20 October 2026 and signed on their behalf by:

Signed by:
Nathan Hilton
610FFA2F76524AA...

Rev Nathan J Hilton
Trustee

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SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

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

Independent Examiner's Report to the Trustees of Sunderland Evangelical Presbyterian Church ('the Charity')

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

Responsibilities and Basis of Report

As the Trustees 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 Trustees, as a body, 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 Trustees 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 Trustees as a body, for my work or for this report.

Signed: DocuSigned by: Detlev Anderson 8228AFA7794A4DC... Dated: 23 October 2026

Detlev Anderson FCA

Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

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SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

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	**80,968**	**-**	**80,968**	*128,573*
Investments	4	**4,021**	**-**	**4,021**	*1,900*
Total income		**84,989**	**-**	**84,989**	*130,473*
Expenditure on:					
Charitable activities	5	**82,020**	**-**	**82,020**	*78,194*
Total expenditure		**82,020**	**-**	**82,020**	*78,194*
Net movement in funds		**2,969**	**-**	**2,969**	*52,279*
Reconciliation of funds:					
Total funds brought forward		**173,675**	**12,285**	**185,960**	*133,681*
Net movement in funds		**2,969**	**-**	**2,969**	*52,279*
Total funds carried forward		**176,644**	**12,285**	**188,929**	*185,960*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 19 form part of these financial statements.

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SUNDERLAND EVANGELICAL PRESBYTERIAN CHURCH

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	10		**2,700**		*2,800*
			2,700		*2,800*
Current assets					
Cash at bank and in hand		**191,994**		*187,741*	
		191,994		*187,741*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(5,765)**		*(4,581)*	
Net current assets			**186,229**		*183,160*
Total assets less current liabilities			**188,929**		*185,960*
Net assets excluding pension asset			**188,929**		*185,960*
Total net assets			**188,929**		*185,960*
Charity funds					
Restricted funds	13		**12,285**		*12,285*
Unrestricted funds	13		**176,644**		*173,675*
Total funds			**188,929**		*185,960*

The financial statements were approved and authorised for issue by the Trustees on 20 October 2026 and signed on their behalf by:

Signed by:
Nathan Hilton
610FFA2F76524AA...

Rev Nathan J Hilton
Trustee

The notes on pages 8 to 19 form part of these financial statements.

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

1. General information

Sunderland Evangelical Presbyterian Church is a charitable incorporated organisation governed by a constitution dated 6 September 2022. The charity is registered in England and Wales (charity number 1200580). The principal address is 10 North Grove, Roker, Sunderland, SR6 9PJ.

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. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Sunderland Evangelical Presbyterian Church 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 Going concern

The Trustees assess whether the use of the going concern basis is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Trust to continue as a going concern. The Trustees make this assessment in respect of a period one year from the date of authorisation of issue of the financial statements and have concluded that the Trust has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Trust's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

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2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other gifts and donations are recognised on an accruals basis where it can be assured with reasonable certainty and is receivable by the balance sheet date.

Income tax recoverable on Gift Aid donations is not recognised until such claims that are made have been approved by HMRC and the amount receivable can be quantified with reasonable certainty.

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.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 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.

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2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

Depreciation is provided on the following basis:

Plant and machinery	- 3% to 33%

2.8 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.

2.9 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.

2.10 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.

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2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees 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.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**	*Total funds 2024 £*
Donations			
Donations (stewardship)	18,700	**18,700**	*19,964*
Donations (non-plate)	1,350	**1,350**	*4,480*
Donations (plate)	2,185	**2,185**	*1,452*
Gifts	57,841	**57,841**	*18,903*
Gift aid	892	**892**	*1,085*
Grants			
The Waymark Foundation (Michael F Royal Ttee)	-	**-**	*82,689*
Subtotal detailed disclosure	80,968	**80,968**	*128,573*
	80,968	**80,968**	*128,573*

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4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Bank and Building Society interest	4,021	**4,021**	*1,900*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	*Total 2024 £*
Charitable activities	82,020	**82,020**	*78,194*

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Church activities	78,340	3,680	**82,020**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Church activities	*75,063*	*3,131*	*78,194*

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6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	64,994	**64,994**	*60,513*
Books	333	**333**	*325*
Church Fellowship	614	**614**	*666*
Deacons Fund	675	**675**	*1,605*
Honorarium	2,050	**2,050**	*3,472*
Materials and supplies	458	**458**	*937*
Minister travel and expenses	2,860	**2,860**	*2,698*
Rent and utilities	4,956	**4,956**	*4,047*
Donations	1,400	**1,400**	*800*
	78,340	**78,340**	*75,063*

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Depreciation	100	**100**	*100*
Administration and office costs	3,019	**3,019**	*2,343*
Advertising	561	**561**	*688*
	3,680	**3,680**	*3,131*

7. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,250**	*1,250*
All assurance services not included above	**-**	*-*

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8. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**59,772**	*55,740*
Social security costs	**170**	*169*
Contribution to defined contribution pension schemes	**5,052**	*4,604*
	64,994	*60,513*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*2024* *No.*
Employees	**3**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration, or has received other benefits, from an employment with the Charity. Such remuneration is permitted by the Church constitution as an employee of the Church under a contract of employment, or a paid office holder of the Church. The value of Trustees' remuneration and other benefits was as follows:

		2025 £	*2024* *£*
Rev Nathan J Hilton	Remuneration	**50,052**	*46,560*
	Pension contributions paid	**5,052**	*4,656*

During the year ended 31 December 2025, expenses totalling £3,171 were reimbursed or paid directly to one trustee (2024 - *£3,804 to* one trustee). The expenditure was for reimbursement of expenses incurred carrying out duties of the Church as Minister.

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10. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
At 1 January 2025	**3,000**
At 31 December 2025	**3,000**
Depreciation	
At 1 January 2025	**200**
Charge for the year	**100**
At 31 December 2025	**300**
Net book value	
At 31 December 2025	**2,700**
At 31 December 2024	*2,800*

11. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other taxation and social security	**3,346**	*2,559*
Pension fund loan payable	**919**	*522*
Accruals and deferred income	**1,500**	*1,500*
	5,765	*4,581*

12. Financial instruments

	2025 £	*2024 £*
Financial assets		
Financial assets measured at fair value through income and expenditure	**191,994**	*187,741*

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13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	**173,675**	**84,989**	**(82,020)**	**176,644**
Restricted funds				
Building Fund	**12,285**	**-**	**-**	**12,285**
Total of funds	**185,960**	**84,989**	**(82,020)**	**188,929**

The restricted funds comprise the following:

Building Fund - donations received for the acquisition of a building to use for church activities.

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13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Balance at 31 December 2024 £*
Unrestricted funds				
General Funds	*121,396*	*130,473*	*(78,194)*	*173,675*
Restricted funds				
Building Fund	*12,285*	*-*	*-*	*12,285*
Total of funds	*133,681*	*130,473*	*(78,194)*	*185,960*

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	**Income £**	**Expenditure £**	**Balance at 31 December 2025 £**
General funds	**173,675**	**84,989**	**(82,020)**	**176,644**
Restricted funds	**12,285**	**-**	**-**	**12,285**
	185,960	**84,989**	**(82,020)**	**188,929**

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14. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Balance at 31 December 2024 £*
General funds	*121,396*	*130,473*	*(78,194)*	*173,675*
Restricted funds	*12,285*	*-*	*-*	*12,285*
	133,681	*130,473*	*(78,194)*	*185,960*

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	2,700	-	**2,700**
Current assets	179,709	12,285	**191,994**
Creditors due within one year	(5,765)	-	**(5,765)**
Total	176,644	12,285	**188,929**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	*2,800*	*-*	*2,800*
Current assets	*175,456*	*12,285*	*187,741*
Creditors due within one year	*(4,581)*	*-*	*(4,581)*
Total	*173,675*	*12,285*	*185,960*

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16. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,052 (2024 - £4,656) for the year. At the balance sheet date £919 (2024 - £522) was payable to the fund and included in creditors.

17. Related party transactions

During the period, Mr K Hilton, father of a Trustee, received remuneration from employment with the Charity, commensurate with the administration duties performed for the Church.