Charity registration number 239015 (England and Wales)

First Church Of Christ, Scientist, Altrincham

Annual report and unaudited financial statements

For the year ended 31 December 2025

First Church Of Christ, Scientist, Altrincham

Legal and administrative information

Trustees	S Brearley	(Appointed 2 November 2025)
	S Grogan	(Appointed 10 May 2026)
	P R Rigby	(Appointed 10 May 2026)
	L Haire	(Appointed 10 May 2026)
Charity registration	England and Wales	239015
Principal address	55 Ashley Road Altrincham Cheshire WA14 2LS	
Independent examiner	DJH Business Advisers Limited Bridge House Ashley Road Hale Altrincham WA14 2UT	
Bankers	Barclays Bank Plc 48/50 George Street Altrincham Cheshire WA14 1RH	

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

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FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 statements have been prepared on a receipts and payments basis, transitioning from an accruals basis used in the prior period. As the prior period accounts were prepared on an accruals basis, the comparative figures are not directly comparable to the current period prepared under the receipts and payments basis.

The charity had no trustees in office between 1 January 2025 and 1 November 2025. S Brearley and S Grogan were appointed on the 2 November 2025, and the Board of four Directors listed below was elected by the members on 10 May 2026. This report and these financial statements have been reviewed and approved by that Board, which was not in office for most of the period they cover.

Objectives and activities

The objective of the charity is for the general purpose of a church and provision of a reading room, for the public benefit.

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit.

Activities of the Charity:

The church holds Sunday Services every week and Wednesday testimony meetings at lunchtime on Wednesday's of every month and in the evening on every other Wednesday.

A Thanksgiving service was held on Wednesday 26th November 2025.

The church maintains a Christian Science reading room on the church premises. Here the bible, the Christian Science text book, "Science and Health with Key to the Scriptures" by Mary Baker Eddy, and literature published or sold by the Christian Science Publishing Society may be read, borrowed or purchased.

The church employs a librarian on a part-time basis to manage the Reading Room, which is open 10 hours a week. The post is funded by a grant from the Westminster Fund, first awarded in July 2022 and since renewed. Grants of £10,800 towards the librarian's costs were received during 2025. The current award runs to June 2027.

Donations by the Charity:

There were none given in 2025, due to the costs involved in staffing the Reading Room.

Achievements and performance

In June 2025 the church sponsored a free public lecture on Christian Science given by Nikki O' Hagan, a member of the Christian Science Board of Lectureship.

2025 was the third full year in which the Reading Room was staffed by an employed librarian. Other than the librarian, the church relies on volunteers to maintain services and fulfil its objects.

Financial review

In addition to gift-aided donations from members and income from the weekly collection, the church received a grant of £5,000 from the Westminster Fund and a grant of £4,033 from Trust Brit towards fitting out and equipping the Reading Room, £3,576 of which was received during the year. The church is also grateful to receive income from letting out car parking spaces to local businesses and individuals, and income from its solar panels.

Total income for the year was £38,153 and total expenditure was £33,865, an excess of income over expenditure of £4,288. The investments increased in the year by £3,520.

The church has a restricted fund arising from a legacy of £2,000 from Elsie Thelma Pickering, received in 2014 for the provision of soloists. The fund stood at £645 at 1 January 2025 and was applied in full against the cost of soloists during the year, leaving a nil balance at 31 December 2025. A further grant of £500 was received from the Westminster Fund during the year towards 2022 employment contract costs, this was expended during the year. The balance for this fund was nil at 31 December 2025.

The church is expected to have sufficient funds to meet its financial obligations for the coming year.

Reserves policy

It is the policy of the church that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. A proportion of the income from investments supplements running costs, and the capital is held as a contingency fund.

At 31 December 2025 the charity's free unrestricted reserves, excluding the church building and other tangible assets were £70,800 and restricted reserves were nil. Reserves are held above the level set by this policy, and the Board is reviewing both the policy and the purposes for which the surplus is held.

Risk management

The Board assesses the risks to which the church is exposed and is satisfied that arrangements are in place to limit exposure to the most serious of them. The principal risks are the church's reliance on grant funding from the Westminster Fund, which provided £18,091 of the year's income and under which the current award for the librarian post runs to June 2027; the small number of members and volunteers on whom services depend; the concentration of financial administration in a single officer; and the cost of maintaining the church building.

Structure, governance and management

First Church of Christ, Scientist, Altrincham is a branch of The Mother Church, The First Church of Christ Scientist in Boston, Massachusetts. The Mother Church assumes no general official control of the branch church and, in accordance with its By-Laws, government of the branch church is distinctly democratic.

The charity was established under a trust deed dated 29 April 1924. The constitution and by-laws are revised from time to time, and the present constitution and by-laws were adopted on 10 June 2019. There is a linked charity; number 239015-1, being the trust property at 1 Peter Street, Altrincham which was sold in December 2015.

The trustees who served during the year and up to the date on which this report was approved were:

Mr S N Brearley	(Appointed 2 November 2025)
Mrs S R Grogan	(Appointed 2 November 2025, resigned 20 April 2026, re-appointed 10 May 2026)
Ms L Haire (chairman)	(Appointed 10 May 2026)
Mrs P R Rigby	(Appointed 10 May 2026)

Other key officers who served during the year were:

Clerk	Dr K N Harvey
Treasurer	Mr S N Brearley
President	Mr S N Brearley
First reader	Mrs J A Brearley
Second reader	Dr K N Harvey

Since the year end the offices have been held as follows:

Acting Clerk	Dr K N Harvey
Treasurer	Mrs S R Grogan
President	Ms L Haire (from 1 January 2026)
First reader	Dr K N Harvey (from March 2026)
Second reader	Deputies on rota

The trustees who hold the deed to the property are Mr S N Brearley, Dr K N Harvey, Mrs K Mason & Mrs S M Nicholson.

Method of recruitment and appointment of trustees
The Directors, who are the charity trustees, are elected by ballot of the members to serve for one year. The First and Second Reader are also elected annually by the members, but are not trustees by virtue of their office. A director may also hold the office of President, as is the case at present. The Treasurer, Clerk and other officers are appointed by the Board of Directors. Trustees are introduced to the role and responsibilities of being a trustee.

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees' report was approved by the Board of Trustees.

Lucille Haire

Lucille Haire
Chairman and Director

Dated: 23/10/2026

First Church Of Christ, Scientist, Altrincham

Statement of Trustees' reponsibilities

For the year ended 31 December 2025

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 and 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 incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 operation.

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 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.

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

I report to the Trustees on my examination of the financial statements of First Church Of Christ, Scientist, Altrincham (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 financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

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 Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Christopher Abbott FCA
DJH Business Advisers Limited
Accountants
Bridge House
Ashley Road
Hale
Altrincham
WA14 2UT

Dated: 27 October 2026

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**5**	22,317	-	22,317	19,517	-	19,517
Charitable activities	**6**	7,167	-	7,167	8,368	-	8,368
Investments	**3**	1,433	-	1,433	1,528	-	1,528
Other income	**4**	7,236	-	7,236	6,850	-	6,850
Total income		38,153	-	38,153	36,263	-	36,263
Expenditure on:							
Charitable activities	**8**	33,865	-	33,865	32,927	-	32,927
Net gains/(losses) on investments	**12**	3,520	-	3,520	2,760	-	2,760
Net incoming resources before transfers		7,808	-	7,808	6,096	-	6,096
Gross transfers between funds		645	(645)	-	1,355	(1,355)	-
Net movement in funds		8,453	(645)	7,808	7,451	(1,355)	6,096
Fund balances at 1 January 2025		678,743	645	679,388	671,292	2,000	673,292
Fund balances at 31 December 2025		687,196	-	687,196	678,743	645	679,388

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**13**		616,395		617,269
Investments	**14**		58,769		55,248
			675,164		672,517
Current assets					
Debtors	**15**	-		1,504	
Cash at bank and in hand		12,032		10,420	
		12,032		11,924	
Creditors: amounts falling due within one year	**16**	-		(5,053)	
Net current assets			12,032		6,871
Total assets less current liabilities			687,196		679,388
Income funds					
Restricted funds	**20**		-		645
Unrestricted funds			687,196		678,743
			687,196		679,388

The financial statements were approved on 23/10/2026

Lucille Haire
Chairman

FIRST CHURCH OF CHRIST, SCIENTIST, ALTRINCHAM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information
First Church of Christ Scientist is a charity established under trust deed.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The financial statements have been prepared under a receipts and payments basis, transitioning from an accruals basis used in the prior financial year.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

All funds held at the balance sheet date are unrestricted funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are accounted for when paid. Expenditure is attributed to cost categories based on the amount expended during the year. The irrecoverable element of VAT is included with the item of expenses to which it relates.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity's activities. The bases on which support costs have been allocated are set out in note 8.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Computers
Freehold property and assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Prior Period Adjustment

During the year, the trustees identified an omission in the disclosures for the year ended 31 December 2023. Remuneration totaling £14,667 was paid to trustee K Vernon and was correctly processed through payroll but omitted from the Trustee Remuneration note. The comparative figures for 2023 have been restated to reflect this transaction. There is no impact on the net income or reserves of the charity as the expenditure was historically recorded in the Statement of Financial Activities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	1,433	1,528

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	7,236	6,850

5 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	6,150	5,034
Grants	16,167	14,483
	22,317	19,517
Donations and gifts		
General donations	6,150	5,034
	6,150	5,034

6 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Church collections	6,364	7,399
Reading room sales	803	969
	7,167	8,368

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

During the year a trustee was reimbursed £26,193 for expenses met on the charities behalf.

Prior Period Adjustment

Remuneration of £14,667 was paid to K Vernon for the services of church librarian in the year ended 31 December 2023. This was omitted from the prior period notes due to an administrative oversight and has been corrected in these financial statements.

8 Charitable activities

	2025 £	2024 £
Depreciation and impairment	874	874
Reading room	1,436	2,003
Church maintenance	11,861	7,790
Church administration	5,403	3,864
	19,574	14,531
Share of support costs (see note 9)	16,151	16,522
Share of governance costs (see note 9)	(1,860)	1,874
	33,865	32,927

9 Support costs allocated to activities

	Support costs	Governance costs	2025	2024	Basis of allocation
			£	£	
Analysed between:					
Church administration	16,151	-	16,151	16,522	Wages attributable to the administrative support staff
Accountancy	-	(1,460)	(1,460)	1,474	Governance
Independent examination fee	-	(400)	(400)	400	Governance
	16,151	(1,860)	14,291	18,396	

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Church administration	2	2

All employee time was spent providing either support to the governance of the charity or support services to charitable activities.

No employee received emoluments of more than £60,000 during the year.

The following staff costs, included within charitable activities, were incurred during the year:

	2025 £	2024 £
Wages and salaries	16,151	16,522

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Net gains/(losses) on investments

	2025 £	2024 £
Revaluation of investments	3,520	2,760

13 Tangible fixed assets

	Freehold property	Computers	Total
	£	£	£
Cost			
At 1 January 2025	615,520	2,623	618,143
At 31 December 2025	615,520	2,623	618,143
Depreciation and impairment			
At 1 January 2025	-	874	874
Depreciation charged in the year	-	874	874
At 31 December 2025	-	1,748	1,748
Carrying amount			
At 31 December 2025	615,520	875	616,395
At 31 December 2024	615,520	1,749	617,269

Freehold property consists of the church buildings at 55 Ashley Road, Altrincham, valued by Thomas Willmax Limited in July 2021. The valuation at 31 December 2025 is not expected to be significantly different, therefore this value has been used at the balance sheet date.

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	55,248
Valuation changes	3,521
At 31 December 2025	58,769
Carrying amount	
At 31 December 2025	58,769
At 31 December 2024	55,248

By the trust deed, the investments are not subject to the limitations of the Trustees Investment Act.

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	-	23
Prepayments and accrued income	-	1,481
	-	1,504

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Government grants	17	-	2,700
Trade creditors		-	493
Accruals and deferred income		-	1,860
		-	5,053

17 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	2,700
Movements in the year:		
Deferred income at 1 January 2025	2,700	-
Released from previous periods	(2,700)	-
Resources deferred in the year	-	2,700
Deferred income at 31 December 2025	-	2,700

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	616,395	-	616,395
Investments	58,769	-	58,769
Current assets/(liabilities)	12,032	-	12,032
	687,196	-	687,196

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	617,269	-	617,269
Investments	55,248	-	55,248
Current assets/(liabilities)	6,226	645	6,871
	678,743	645	679,388

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
General funds	678,743	38,153	(33,865)	645	3,520	687,196

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
General funds	671,292	36,263	(32,927)	1,355	2,760	678,743

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Transfers	At 31 December 2025
	£	£	£
	645	(645)	-

Previous year:	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
	2,000	(1,355)	645

21 Related party transactions

There were no disclosable related party transactions during the current or prior year.