Charity registration number 514360 (England and Wales)

GARSTANG FREE METHODIST CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



GARSTANG FREE METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs S Kelsall	
	Mr P Wells	
	Mr M Thornton	
	Mr J Fisher	
	Mrs E Stanton	
	Mrs H Sowerby	
	Mrs C Capewell	(Appointed 27 June 2025)
	Mr W Alexander	(Appointed 27 June 2025)
Charity number (England and Wales)	514360	
Independent examiner	T M Preece FCCA Dalton House 9 Dalton Square Lancaster Lancashire United Kingdom LA1 1WD	

GARSTANG FREE METHODIST CHURCH

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GARSTANG FREE METHODIST CHURCH

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, 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)".

Objectives and activities

The object of the Free Methodist Church is the furtherance of the religious and other charitable works of the Free Methodist Church of North America.

The Trustees fully appreciate the wide range of ages and needs within the fellowship and the community. They are committed to providing an environment which encourages people to live out their Christian faith. This is done in the first instance through worship and prayer, Bible teaching and pastoral care but there are also opportunities for people to express their faith in word and deed within the wider community.

The primary purpose of the church is discipleship: for each of us to be disciples and to make disciples, within the church and without, in the local community and beyond.

When planning the church's activities the Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Worship

The Pastors and leadership have tried to provide a balanced form of worship which appeals to all age groups in our two regular Sunday services. To that end we have a mix of music styles provided by a group of musicians from within the fellowship. These musicians themselves reflect the range of ages within the fellowship. A youth band also provides worship at evening services on a monthly basis.

We have a significant number of young families in the church and hold Sunday School during the morning service and a crèche for children under school age. However, the leadership do feel it is important that the children are also made to feel part of the whole fellowship so they remain in the early part of the morning service where they can join in the worship and enjoy a short story to suit the age group before going to Sunday School or crèche. The leadership believe that the family aspect of church is very important and an ‘All Age’ Service is held on a regular basis.

The Sunday evening service tries to reflect the different needs and preferences within the congregation. It is usually a less formal service and takes a variety of different forms. It sometimes offers the opportunity to share from personal experience.

Bible teaching

This is seen as an essential part of the church's ministry and is an important part of the Sunday services

Sermons are preached by our own pastors and lay preachers as well as visiting speakers. Some of the young people
within the fellowship are given opportunity to speak when it is recognised that they are gifted in this area.

Prayer
Prayer is considered a must for a healthy church and there are many opportunities for people to join in corporate prayer. We hold a prayer meeting each Tuesday and 24 hour prayer events are held around twice a year.

There is also opportunity for prayer in the small groups which meet regularly in a variety of locations in the area. A prayer team is available to pray for those who have particular needs and request prayer. A prayer room is available within the church building for private prayer at any time and is used for prayer needs at the end of each Sunday service.

Work with children
In addition to the Sunday School, there are other activities for children of different age groups:

Toddle In meets on Thursday morning and provides opportunity for parents / carers with toddlers to meet and relax. Its reputation is such that local agencies often refer young parents to it.

Kidz Klub, for children in school years 1-4, meets on Tuesday evenings in term time. Their regular activities include games, Bible stories and crafts.

Connect, for children in school years 5-7, meets on Friday evening in term time. Again their regular activities include games, Bible stories and crafts.

Annually, there is an organized weekend away for Kidz Klub and Connect children using the facilities of a local Boys'
Brigade.

We also annually hold a holiday club for children aged five to 11 on five successive mornings in August. This is available to children from church families as well as others from the local community. Activities in both of these events include music, drama, crafts and Bible teaching.

Work with teenagers
Youth for those in school year 8 and above meets on a Friday evening and involves a variety of activities. We alternate between games nights, worship + word and chill nights. We have an annual, residential weekend away.

Rooted is a group for those who wish to go deeper into the Bible and look at bigger topics aside from a Friday evening. It is held monthly on Sunday evenings, which also encourages our youth to come along to the evening service before the meeting, and there is a weekly Bible study on Thursday evenings.

Footprints is a weekly Sunday group that meets during the morning service and is for school years 7 and 8. This provides specific Bible content with leaders who help with the transition to high school and youth and also in being a more central part of our Sunday worship.

Work with the elderly
As part of our service for older people we have Friday Focus which meets every Friday morning. Our aim is to provide a space for spiritual growth, fellowship, and emotional support. Each week of the month has a different focus. Focus on Prayer is when we pray for each other, the church, our community and beyond. Focus on People is when we invite those within our group, the church and the community to share their life stories, their work, God's leading, their role in the church or community etc. Focus on Film offers a time to invite others to watch a film with spiritual content. This is followed by a light lunch which gives time for discussion and development of friendships. Focus on the Bible allows time for further spiritual growth and open discussion. When there is a fifth Friday in the month we either have a time of worship enjoying our favourite Christian songs or we have some light entertainment such as games or craft activities.

On issues of pastoral care, it is recognised that some areas need to be dealt with by the pastors but others can be undertaken by lay members of the church. Pastors visit those who are in hospital or bereaved but other visits are undertaken by trusted volunteers. The pastoral team will visit those who are housebound on a monthly basis as well as those who the pastors feel would benefit from a visit.

A wheelchair is available in the church and a loop system is fitted for those with hearing difficulties. Of particular benefit in small group situations have been the six portable loop hearing systems that were purchased some time ago. We have also purchased a walker which is kept in the church for anyone who might need it.

Work with adults

There are currently 14 Life Groups that meet regularly for study, prayer and fellowship. Approximately 70–75% of GFM members and regular attenders have connections with these groups. The 14 Life Groups meet across Garstang and the surrounding areas, enabling people to connect within their local communities as well as at the church. Some groups meet on the church premises, while many meet in homes.

There is a mixture of Life Groups, including mixed-gender groups as well as groups specifically for men or women. Some groups attract people from a range of ages and stages of faith, while others have a more specific focus or demographic. Groups meet on a variety of days and at different times, providing opportunities for people to find a group that best suits their circumstances and needs. Individuals are free to choose a group, while the Adult Director can help direct individuals to groups with space for new members.

Wherever possible, our aim is to keep Life Group size to 12–14 members, ensuring that everyone has an opportunity to share and participate fully in the life of the group. We are very blessed to have 26 individuals committed to leading or co-leading our Life Groups.

Recently, our Life Groups have committed to a missional focus, with group members praying intentionally and offering practical support, where possible, to the mission focus they have chosen. Some groups are connected with church outreach activities such as Alpha and Toddle In, while others support charitable community organisations or specific individuals and mission initiatives further afield. Having a missional focus has encouraged our Life Groups to look beyond ourselves and towards building God’s kingdom through partnerships with others who are seeking to do the same.

When the need arises, groups are organised to introduce seekers to the Christian faith, disciple new Christians in their faith, and promote Christian values in relationships and marriage. The fellowship also continues to participate in workshops and courses that encourage intentional faith and witness.

Thirteen Missional Bands have been established. These are small groups of 3–4 individuals who meet regularly to have intentional conversations about faith, followed by prayer. The aim is to encourage one another to continue growing in faith and to become more confident in demonstrating that faith in everyday life and experiences. Together, these activities and Life Groups actively promote whole-life discipleship among believers.

There are a variety of outreach activities run by volunteers from the church membership. Others promote outreach through both men’s and women’s fellowship activities that are open to those not connected with the church.

There is a monthly Craft Café at GFM, run by a small team of GFM members but open to anyone who enjoys crafting activities. The majority of those attending are not connected with the church, providing a valuable opportunity to build relationships and witness while enjoying crafting, refreshments and conversation together. Average attendance is around 15–20 people.

There is also a very popular weekly Welcome Café, offering a light lunch and an opportunity to share conversation and friendship with others. This is very well attended by both church members and people from the local community, with an average attendance of around 70 for lunch.

Many members support these projects and activities through regular gifts of time, money and prayer.

Mission
The church recognises its responsibility to encourage and support the world wide church and has given, from its income, money towards mission work in Greece, Hungary and Ukraine. It has also made many donations towards the work of national and international Christian mission work including, but not limited to: Cedar House counselling service in Preston, The Christian Institute, Christian Motorcyclists Association, Pakistan, Good News for Everyone (formerly the Gideons), Grace Ministries and NISCU.

In addition to all of this, special collections are made during Christmas, Easter and Harvest services to support worthy and topical causes, most recently towards WorldShare, an orphanage in Hungary and a local food bank.

The church has been further developing its relationship with a Christian ministry in Ukraine, with further ongoing support over the past few years. We have raised funds as a church, and many members have given additional gifts to support the work in Ukraine, in particular the development of a drug rehabilitation centre.

Early 2022, when Russia invaded Ukraine, we raised funds to help with this crisis, to provide aid to those on the ground in Ukraine and to provide resources to those who had been displaced. Funds raised in 2022 and in the years since have been sent to support ministry partners working in Ukraine and to support refugees from the country.

Thornton Light & Life Church
In 2017 the church plant into Thornton was officially launched. Over the years it has grown, with a large core of committed members, and its own leadership team which was established to manage the direction and day to day running of the church, while remaining under the responsibility and oversight of the Trustees of Garstang Free Methodist Church.

In March 2022, Thornton Light & Life Church was established as a separate society. Garstang Free Methodist Church continues to partner with Thornton Light & Life, providing practical, spiritual and financial support, with financial commitment made until the end of 2026.

Volunteers
We would like to thank all the volunteers who work tirelessly to make the church the loving fellowship it is. It would be wrong to single out anyone for special mention but we do want to acknowledge that everything that is done is an expression of the love and commitment everyone has for the Lord, the fellowship of believers and the wider community in which we live.

The church is aware of, and takes seriously its safeguarding responsibilities and, where appropriate, volunteers are DBS checked. A specialist external advisor has designed our safeguarding policies and relevant training is compulsory.

Financial review
Reserves policy
The attached financial statements give a breakdown of the income and expenditure of the charity during 2025 and show that the charity ended 2025 with free reserves of £276,617 (2024: £154,370). It is the policy of the charity to maintain the free reserves at a level equivalent to approximately two months of expenditure to cover church running costs should income fall.

The amount recovered from HMRC through the Gift Aid scheme was £44,790 (2024: £23,876). This continues to be a crucial source of income for the church.

Structure, governance and management
The main governing document of the Charity is the Trust Deed dated 21 April 1983.

In 2017 the Church Membership voted to adopt a new structure for governance and management of the church and its ministries. The Church Leadership Team (CLT), which had been comprised of trustees who worked alongside the pastors to lead the church as well as its individual ministries, was replaced with two new bodies: the Trustees and the Ministry Leadership Team (MLT).

The church is governed by the Trustee Board which is comprised of two lay delegates, a finance director, a fabric director and five trustees. All are trustees of the Church and work closely with the pastors in promoting the whole mission of the Church to provide pastoral care, an evangelistic outlook, opportunity for fellowship and awareness of the needs of the Church worldwide. The purpose of the Trustees is to provide governance and to empower the pastoral team to fulfil the Church mission statement, to be "a Christian community discipling all generations".

The Trustees are also responsible for the upkeep of the Church properties (which comprise the church building on Windsor Road and the Meadow Park manse) and to manage and monitor the finances of the Church.

The lay delegates represent the church in the UK Free Methodist conference where they and the pastors have voting rights.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs S Kelsall	
Mr P Wells	
Mrs Kathryn Caunce	(Resigned 27 June 2025)
Mrs Alexandra Fearnhead	(Resigned 27 June 2025)
Miss Rachel Corkish	(Resigned 27 June 2025)
Mr M Thornton	
Mr J Fisher	
Mrs E Stanton	
Mrs H Sowerby	
Mrs C Capewell	(Appointed 27 June 2025)
Mr W Alexander	(Appointed 27 June 2025)

Recruitment and appointment of trustees
Election to the Trustee Board takes place annually in June. Trustees are initially appointed for a twelve month term, and then if re-elected can choose to serve for terms of between 12 months and three years, in order to stagger the dates on which appointments are made. In 2024 the Trustees adopted a new policy whereby any trustee holding a general position should stand down after serving seven years, to enable more opportunities for people willing to serve (finance and fabric directors could serve longer if there was nobody else identified to take on those positions).

Ministry Leaders are appointed by the pastors and ratified by the Church Membership at the ASM. They undertake supervision of specific ministry areas including Children, Youth, Adult, Seniors and Worship, and seek to fulfil the Church's mission statement through those ministries.

During the year Rev Andy Woof was appointed Lead Pastor, after serving as Associate Pastor since 2017. Jacob Taylor continued to serve as Families and Young People’s Worker throughout the year. In October 2025 Dave Martin was appointed as Associate Pastor, and Alex Fearnead was appointed as Pastoral and Ministries Assistant on a part time basis.

The local church is answerable to the UK conference of the Free Methodist Church which is led by National Leader Rev John Townley.

Responsibilities of the Trustees
The charity's trustees are responsible for preparing the Trustees' Annual 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 applications of resources 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 of 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;
- prepare the Financial Statements on the going concern unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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 1993 and the Charity (Accounts and Reports) Regulations 2008. The Trustees 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.

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

.....
Mrs S Kelsall
Trustee

Date: .....

GARSTANG FREE METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GARSTANG FREE METHODIST CHURCH

I report to the trustees on my examination of the financial statements of Garstang Free Methodist Church (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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with 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) 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

T M Preece FCCA
Dalton House
9 Dalton Square
Lancaster
Lancashire
LA1 1WD
United Kingdom
Date: .....

GARSTANG FREE METHODIST CHURCH

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 from:							
Donations and legacies	**3**	362,073	19,467	381,540	193,642	20,874	214,516
Charitable activities							-
Church activities	**4**	50	-	50	50	-	50
Investments	**5**	1,941	755	2,696	1,272	1,369	2,641
Total income		364,064	20,222	384,286	194,964	22,243	217,207
Expenditure on:							
Charitable activities							
Church activities	**6**	248,092	15,354	263,446	220,865	25,287	246,152
Total expenditure		248,092	15,354	263,446	220,865	25,287	246,152
Net income/(expenditure)		115,972	4,868	120,840	(25,901)	(3,044)	(28,945)
Transfers between funds		22,350	(22,350)	-	5,447	(5,447)	-
Net movement in funds	**8**	138,322	(17,482)	120,840	(20,454)	(8,491)	(28,945)
Reconciliation of funds:							
Fund balances at 1 January 2025		1,513,914	77,654	1,591,568	1,534,368	86,145	1,620,513
Fund balances at 31 December 2025		1,652,236	60,172	1,712,408	1,513,914	77,654	1,591,568

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

GARSTANG FREE METHODIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		1,360,019		1,359,546
Current assets					
Debtors	**13**	35,431		25,507	
Cash at bank and in hand		325,873		233,621	
		361,304		259,128	
Creditors: amounts falling due within one year	**14**	(8,915)		(27,106)	
Net current assets			352,389		232,022
Total assets less current liabilities			1,712,408		1,591,568
The funds of the charity					
Restricted income funds	**16**		60,172		77,654
Unrestricted funds	**17**		1,652,236		1,513,914
			1,712,408		1,591,568

The financial statements were approved by the trustees on .....

.....
Mrs S Kelsall
Trustee

1 Accounting policies

1.1 Basis of preparation

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 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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 Expenditure

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

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

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight line
Fixtures and fittings	20% Reducing balance

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 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).

1.8 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.

1.9 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.

1 Accounting policies **(Continued)**

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	175,955	19,467	195,422	167,945	20,874	188,819
Legacies	141,141	-	141,141	1,524	-	1,524
Gift aid tax reclaimed	44,790	-	44,790	23,876	-	23,876
Other	187	-	187	297	-	297
	362,073	19,467	381,540	193,642	20,874	214,516

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Church activities		
Charitable rental income	50	50

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	1,941	755	2,696	1,272	1,369	2,641

6 Expenditure on charitable activities

	Church activities 2025 £	Church activities 2024 £
Direct costs		
Staff costs	100,293	89,740
Depreciation and impairment	21,876	22,790
Manse running costs	1,876	510
Church running costs	17,763	20,296
Telephone	592	681
Printing, Postage	3,927	2,891
Travel and subsistence	951	574
Visiting preacher expenses	1,330	1,350
Church department expenses	7,317	4,458
Outreach and evangelism	1,174	931
Teaching materials	784	1,030
Conference Levy	10,572	8,460
Thornton expenses	4,603	6,436
Bank charges	547	205
Accountancy fees	2,076	2,350
Subscriptions and licences	1,681	1,566
	177,362	164,268
Grant funding of activities (see note 7)	86,084	81,884
	263,446	246,152
Analysis by fund		
Unrestricted funds	248,092	220,865
Restricted funds	15,354	25,287
	263,446	246,152

7 Grants payable

	Church activities 2025 £	Church activities 2024 £
Grants to institutions:		
Abdullam	800	1,550
Cedar House	650	1,050
Christian Institute	300	600
FMC	13,087	13,128
Good News For Everyone	400	650
Grace Ministries	650	1,050
Hungary Mission	4,927	798
Kingdom Ministries	39,182	23,978
MAF UK	300	2,200
Mercy Ships	-	2,183
NISCU	2,000	3,769
Origin Scotland	963	2,110
Release Int	300	600
St Thomas Church Food Bank	350	1,575
Worldshare - Harvest Collection	2,359	1,115
Other	-	3,241
	66,268	59,596
Grants to individuals	19,816	22,288
	86,084	81,884

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8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	21,876	22,790

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	6

Employment costs	2025 £	2024 £
Wages and salaries	91,922	81,741
Social security costs	1,048	1,484
Other pension costs	7,323	6,515
	100,293	89,740

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

11 Taxation

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2025	1,322,894	36,651	1,359,545
Additions	18,240	4,110	22,350
At 31 December 2025	1,341,134	40,761	1,381,895
Depreciation and impairment			
Depreciation charged in the year	13,722	8,154	21,876
At 31 December 2025	13,722	8,154	21,876
Carrying amount			
At 31 December 2025	1,327,412	32,607	1,360,019
At 31 December 2024	1,322,895	36,651	1,359,546

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	35,078	23,860
Prepayments and accrued income	353	1,647
	35,431	25,507

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	772	750
Other creditors	6,626	24,996
Accruals and deferred income	1,517	1,360
	8,915	27,106

15 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	7,323	6,515

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 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 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
	-	-	-	-	-
Specified Gifts	15,507	19,467	(15,354)	-	19,620
Building Fund	44,782	755	-	(22,350)	23,187
Pine Grove	17,365	-	-	-	17,365
	77,654	20,222	(15,354)	(22,350)	60,172

16 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Specified Gifts	19,921	20,874	(25,287)	-	15,508
Building Fund	48,860	1,369	-	(5,447)	44,782
Pine Grove	17,364	-	-	-	17,364
	86,145	22,243	(25,287)	(5,447)	77,654

17 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	At 31 December 2025
	£	£	£	£	£
Building Fund	33,237	-	-	-	33,237
General funds	1,480,677	364,064	(248,092)	22,350	1,618,999
	1,513,914	364,064	(248,092)	22,350	1,652,236

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Building Fund	33,237	-	-	-	33,237
Kingdom Ministries	21,800	-	(21,800)	-	-
General funds	1,479,331	194,964	(199,065)	5,447	1,480,677
	1,534,368	194,964	(220,865)	5,447	1,513,914

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	1,360,019	-	1,360,019
Current assets/(liabilities)	292,217	60,172	352,389
	1,652,236	60,172	1,712,408

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	1,359,546	-	1,359,546
Current assets/(liabilities)	154,368	77,654	232,022
	1,513,914	77,654	1,591,568

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

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