REGISTERED COMPANY NUMBER: SC331490 (Scotland)
REGISTERED CHARITY NUMBER: SC006310

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

GERRARD STREET BAPTIST CHURCH

GERRARD STREET BAPTIST CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the church is to advance the Christian religion for the public benefit in the United Kingdom and worldwide through:

The organisation and provision of Christian worship;

The provision of such facilities and services as are appropriate for a Christian Church for the benefit of the members of the Church, visitors to the Church and the local community and the wider community, particularly but not exclusively, in the Aberdeen area;

The support and the prevention and relief of poverty;

The advancement of education;

The provision of facilities for Christian training and service;

The support and provision of Christian evangelism and outreach;

The provision of assistance to the wider Christian Church and its ministries; and

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

The Elders' Group is of the view that the activities carried out by the church are all in the furtherance of the stated objectives.

The activities of the church depend, to a significant extent, on the work of members and adherents from within the church who volunteer their own time and skills.

ACHIEVEMENTS AND PERFORMANCE

Under the leadership of our Church Elders (Trustees), our various church ministries were led by Ministry Leaders (mainly volunteers) with the day-to-day support of the Church Administrator. There was no staff Ministry Team through the past year, since the Senior Pastor resigned in April 2024. Ad-hoc committees are established from time to time to focus on specific tasks and goals (for example, to organise outreach events, church lunches, etc.). The support and day-to-day oversight of the church ministries has since been assumed by the Church Elders and Church Administrator. Administration, Finance and Building Maintenance report to the Church Elders. Each Ministry Leader has responsibility to administer a budget, agreed by the Trustees, for their area of responsibility.

During the past year, a committee was established to undertake the task of searching for and considering potential candidates for the role of Senior Pastor. This search committee comprised seven (7) members who were recommended by the trustees and presented before the church membership during a church conference. The search committee members consisted of two (2) elders (trustees) and 5 additional members who were selected as a microcosm of the full church membership. The search committee was chaired by one of the additional members; to be member-led rather than trustee-led.

We continue to support world mission with a large proportion of our giving. Our community outreach continues; Wednesday Women, our women's drop-in centre has seen good attendance and is well-received, with referrals from health workers with whom we enjoy excellent relations; Café Church, our monthly informal service that we hold in a "café style", also continues to thrive and attract those who do not attend our regular Sunday morning worship service. We are encouraged by the regular attendance at our Sunday morning prayer meeting. We joined a city-wide group of churches, as part of the Love Aberdeen project, to distribute John's Gospels to households in Aberdeen. Some of our Connect Groups focused on prayer walks round the local streets before beginning to deliver the gospels. At Easter, we held a church-wide event continuing to deliver these gospels and were also able to hold an Easter service for the residents of Loch Court sheltered housing. Open Door Baptist Church continues to use part of our facility whilst they wait to purchase their own building, and the building is used by a variety of community groups at various times and in different rooms throughout the year, including Musical Medics, Young Mum's events, Cutting Edge Theatre, Neighbourhood bible time. We continue to support the Christian Union from the Robert Gordon University who meet in the East Wing of the Church.

FINANCIAL REVIEW

Financial position

The income of the church comes mainly from voluntary contributions and is spent on running costs and contributions to missionary societies and missionaries.

Unrestricted funds are showing a deficit for the year of £5,026 (2024: £78,021 deficit) and the Restricted funds are showing a surplus for the year of £15,400 (2024: £5,015 deficit). The church's Unrestricted funds at the year end were £1,717,464 and also hold Restricted funds of £75,549. The reserves at the balance sheet date amounted to £1,793,013.

Reserves policy

The church carries financial reserves at a level it considers suitable and necessary for the future work of the church. Being a city centre church with a traditional church building there is a necessity to maintain funds to a level which would permit major repairs or relocation.

The Elders' Group has assessed the major risks to which the church is exposed, in particular those relating to the operations and finances of the church, and are taking appropriate steps to minimise this risk.

FUTURE PLANS

Our priorities for the coming year are to continue to focus on church prayer life through regular prayer weeks and the Sunday morning prayer meeting. We are considering whether the format of our Connect Groups needs to change, since it has become increasingly challenging to find leaders for the groups. Staffing priority remains to employ a new Senior Pastor. We shall continue to have regular extended leadership meetings with the ministry leaders.

We still hope to continue with the development of our auditorium and the West Phase of our building project.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The church was originally constituted as Gilcomston Park Baptist Church in 1894 and changed its name to Gerrard Street Baptist Church when it took occupation of premises in Gerrard Street, Aberdeen in 1988. On 26 September 2007, a private company limited by guarantee and not having a share capital (number 331490) named Gerrard Street Baptist Church was formed. On 1 October 2007 the whole assets and undertaking of the former charitable unincorporated association were transferred to a new company limited by guarantee, which is also recognised as a charity (SC006310).

The Elders (trustees) of the church act as directors of the company. The Elders' Group comprises elders, who are elected by the church for a three year period, and elders who are also appointed by the church as Pastors. Elders of the former unincorporated association were appointed as elders of the company. The Elders' Group appoint the company secretary and church treasurer on behalf of the church. The normal process for election includes seeking nominations from the congregation. Elders are those whom the Elders consider to meet the Biblical qualification for Elders, as deemed by the Elders' Group, will have their name put forward to the church in General Meeting for election. Elders' elections will normally be held annually at the Annual General meeting.

Training for Elders will be ongoing and informal. Current thinking in pastoral and practical theology will be considered as a regular part of the Elders' meeting together. The Elders' Group undertakes the legal responsibilities of directors of the company and are also responsible for the strategic direction and pastoral wellbeing of the church although they are also, individually, part of the broader aspects of the church's life.

The current Elder's Group contains a diverse and skilled group of individuals who the church believes are suited to and qualified for this role. Annual elections will be held enabling the church to add to the Elders' Group on a regular basis as they see fit.

The church is affiliated to the Baptist Union of Scotland. The Union is made up of completely autonomous churches and so the church is free to manage its own affairs. However, our practice has been to accept guidance from the Baptist Union on increases in salary, expenses and allowances paid to our employed staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC331490 (Scotland)

Registered Charity number
SC006310

Registered office
Gerrard Street Baptist Church
Gerrard Street
Aberdeen
Aberdeenshire
AB25 1HA

Trustees
Mr F I Anderson Solicitor
Mr J P Reed Global Core Analysis Manager
Dr A I Osofero University Lecturer
Mr B Sutherland Software Developer
Mr L M Tsyokpoh Treasury Manager
Dr J Scott Retired (appointed 1/6/25)

Company Secretary
Mr F I Anderson

Independent Examiner
Graham W Thomson
Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Approved by order of the board of trustees on 4 July 2026 and signed on its behalf by:

....
Mr F I Anderson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GERRARD STREET BAPTIST CHURCH

I report on the accounts for the year ended 30 September 2025 set out on pages five to sixteen.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Graham W Thomson
The Institute of Chartered Accountants of Scotland

Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Date: 8 July 2026

GERRARD STREET BAPTIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		168,296	19,075	187,371	208,257
Investment income	2	7,729	-	7,729	3,882
Other income		1,792	-	1,792	6,013
Total		177,817	19,075	196,892	218,152
EXPENDITURE ON					
Charitable activities	3				
Staff costs		36,005	-	36,005	96,857
Depreciation and impairment		25,248	-	25,248	25,998
Finance and admin		59,719	-	59,719	43,003
City and student ministries		399	-	399	930
Pastoral care		859	-	859	2,115
Prayer and praise		3,766	-	3,766	1,328
Mission to our world		33,255	-	33,255	31,860
Children and youth		247	-	247	1,185
Mission to our street		3,895	-	3,895	3,119
Building and maintenance		6,074	3,675	9,749	78,611
Office and cleaning		3,204	-	3,204	2,226
Leadership		-	-	-	479
Kitchen and catering		876	-	876	2,486
Other		1,951	-	1,951	77
Governance costs		7,345	-	7,345	10,914
Total		182,843	3,675	186,518	301,188
NET INCOME/(EXPENDITURE)		(5,026)	15,400	10,374	(83,036)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,722,490	60,149	1,782,639	1,865,675
TOTAL FUNDS CARRIED FORWARD		1,717,464	75,549	1,793,013	1,782,639

The notes form part of these financial statements

GERRARD STREET BAPTIST CHURCH

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	921,920	-	921,920	947,168
CURRENT ASSETS					
Debtors	10	84,205	9,174	93,379	127,927
Cash at bank		721,723	66,375	788,098	718,606
		805,928	75,549	881,477	846,533
CREDITORS					
Amounts falling due within one year	11	(10,384)	-	(10,384)	(11,062)
NET CURRENT ASSETS		795,544	75,549	871,093	835,471
TOTAL ASSETS LESS CURRENT LIABILITIES		1,717,464	75,549	1,793,013	1,782,639
NET ASSETS		1,717,464	75,549	1,793,013	1,782,639
FUNDS	12				
Unrestricted funds				1,717,464	1,722,490
Restricted funds				75,549	60,149
TOTAL FUNDS				1,793,013	1,782,639

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

GERRARD STREET BAPTIST CHURCH

BALANCE SHEET - continued
30 SEPTEMBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....4 July 2026.... and were signed on its behalf by:

....
Mr L M Tsyokpoh - Trustee

....
Mr F I Anderson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
At the time of approving the accounts, 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 accounts.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category and include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities
Charitable activities are incurred in direct pursuance of the charity's principal objectives and as set out in the trustees' report, and includes staff costs, project costs, governance and administrative costs.

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees.

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. Fixed assets costing £500 or more are capitalised.

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

Land	**Nil**
Buildings	**2% straight line**
Fixtures and fittings	**10% straight line**
Computer equipment	**20% straight line**

No depreciation has been charged for freehold property in the year as the trustees are of the opinion that residual value is not materially lower than cost.

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are amounts set aside by the trustees out of the unrestricted funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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 similar account.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

Financial Instruments
The charity only has financial assets and 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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	7,729	3,882

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Staff costs	36,005	-	36,005
Depreciation and impairment	25,248	-	25,248
Finance and admin	59,719	-	59,719
City and student ministries	399	-	399
Pastoral care	859	-	859
Prayer and praise	3,766	-	3,766
Mission to our world	33,255	-	33,255
Children and youth	247	-	247
Mission to our street	3,895	-	3,895
Building and maintenance	9,749	-	9,749
Office and cleaning	3,204	-	3,204
Kitchen and catering	876	-	876
Other	1,951	-	1,951
Governance costs	-	7,345	7,345
	179,173	7,345	186,518

4. SUPPORT COSTS

	Governance costs £
Governance costs	7,345

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	25,248	25,998

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year Rev Matthew Henderson, a trustee who resigned 29 March 2024, received remuneration of £nil (2024: £56,975) and the charity made pension contributions of £nil (2024: £4,273) on his behalf.

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year £nil (2024: £3,612) was paid in respect of rates on behalf of a trustee as a result of their role as an employee and not as a result of their role as a trustee.

Payments to trustees are authorised under section 37 of the charity's Memorandum and Articles of Association.

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	31,268	82,458
Social security costs	2,771	8,793
Other pension costs	1,966	5,606
	36,005	96,857

The average monthly number of employees during the year was as follows:

	2025	2024
Employees	2	3

No employees received emoluments in excess of £60,000.

The charity has no key management personnel other than the trustees. Transactions with trustees are shown in note 6.

8. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	194,277	13,980	208,257
Investment income	3,882	-	3,882
Other income	6,013	-	6,013
Total	204,172	13,980	218,152
EXPENDITURE ON			
Charitable activities			
Staff costs	96,857	-	96,857
Depreciation and impairment	25,998	-	25,998
Finance and admin	43,003	-	43,003
City and student ministries	930	-	930
Pastoral care	1,615	500	2,115
Prayer and praise	1,328	-	1,328
Mission to our world	31,860	-	31,860
Children and youth	1,185	-	1,185
Mission to our street	3,119	-	3,119
Building and maintenance	60,116	18,495	78,611
Office and cleaning	2,226	-	2,226
Leadership	479	-	479
Kitchen and catering	2,486	-	2,486
Other	77	-	77

8. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2024 - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Governance costs	10,914	-	10,914
Total	282,193	18,995	301,188
NET INCOME/(EXPENDITURE)	(78,021)	(5,015)	(83,036)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,800,511	65,164	1,865,675
TOTAL FUNDS CARRIED FORWARD	1,722,490	60,149	1,782,639

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computers & equipment £	Totals £
COST				
At 1 October 2024 and 30 September 2025	**1,058,422**	**60,321**	**133,472**	**1,252,215**
DEPRECIATION				
At 1 October 2024	**124,784**	**54,276**	**125,987**	**305,047**
Charge for year	**19,148**	**1,415**	**4,685**	**25,248**
At 30 September 2025	**143,932**	**55,691**	**130,672**	**330,295**
NET BOOK VALUE				
At 30 September 2025	**914,490**	**4,630**	**2,800**	**921,920**
At 30 September 2024	933,638	6,045	7,485	947,168

Included in cost or valuation of land and buildings is freehold land of £50,568 (2024 - £50,568) which is not depreciated.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**88,607**	115,976
Prepayments	**4,772**	11,951
	93,379	127,927

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	108	107
Accrued expenses	10,276	10,955
	10,384	11,062

12. MOVEMENT IN FUNDS

	At 1/10/24	Net movement in funds	At 30/9/25
	£	£	£
Unrestricted funds			
General Fund	637,576	18,956	656,532
Designated Building Fund	246,762	(4,834)	241,928
Designated Fixed Asset Fund	838,152	(19,148)	819,004
	1,722,490	(5,026)	1,717,464
Restricted funds			
Building Fund	58,377	15,400	73,777
Cooking classes	51	-	51
Community Support	1,721	-	1,721
	60,149	15,400	75,549
TOTAL FUNDS	1,782,639	10,374	1,793,013

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	177,817	(158,861)	18,956
Designated Building Fund	-	(4,834)	(4,834)
Designated Fixed Asset Fund	-	(19,148)	(19,148)
	177,817	(182,843)	(5,026)
Restricted funds			
Building Fund	19,075	(3,675)	15,400
TOTAL FUNDS	196,892	(186,518)	10,374

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/10/23 £	Net movement in funds £	At 30/9/24 £
Unrestricted funds			
General Fund	691,082	(53,506)	637,576
Designated Building Fund	252,131	(5,369)	246,762
Designated Fixed Asset Fund	857,298	(19,146)	838,152
	1,800,511	(78,021)	1,722,490
Restricted funds			
Building Fund	62,892	(4,515)	58,377
Cooking classes	51	-	51
Community Support	2,221	(500)	1,721
	65,164	(5,015)	60,149
TOTAL FUNDS	1,865,675	(83,036)	1,782,639

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	204,172	(257,678)	(53,506)
Designated Building Fund	-	(5,369)	(5,369)
Designated Fixed Asset Fund	-	(19,146)	(19,146)
	204,172	(282,193)	(78,021)
Restricted funds			
Building Fund	13,980	(18,495)	(4,515)
Community Support	-	(500)	(500)
	13,980	(18,995)	(5,015)
TOTAL FUNDS	218,152	(301,188)	(83,036)

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/10/23 £	Net movement in funds £	At 30/9/25 £
Unrestricted funds			
General Fund	691,082	(34,550)	656,532
Designated Building Fund	252,131	(10,203)	241,928
Designated Fixed Asset Fund	857,298	(38,294)	819,004
	1,800,511	(83,047)	1,717,464
Restricted funds			
Building Fund	62,892	10,885	73,777
Cooking classes	51	-	51
Community Support	2,221	(500)	1,721
	65,164	10,385	75,549
TOTAL FUNDS	1,865,675	(72,662)	1,793,013

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	381,989	(416,539)	(34,550)
Designated Building Fund	-	(10,203)	(10,203)
Designated Fixed Asset Fund	-	(38,294)	(38,294)
	381,989	(465,036)	(83,047)
Restricted funds			
Building Fund	33,055	(22,170)	10,885
Community Support	-	(500)	(500)
	33,055	(22,670)	10,385
TOTAL FUNDS	415,044	(487,706)	(72,662)

The general funds are unrestricted funds which the trustees are free to use in accordance with the charitable objectives.

The Designated Building Fund represents amounts set aside from unrestricted funds to cover any shortfall in restricted funding being used for the renovation of the church and adjacent buildings.

The Designated Fixed Asset Fund represents the net book value of completed assets constructed by the charity. Every year an amount is transferred to or from the fund to represent the movement in net book value of completed constructed assets in the year.

Purpose of Restricted Funds

Building Fund

Funding specifically to be used for the renovation of the church and adjacent buildings.

Cooking Classes

Funding to be used to run cooking classes.

12. MOVEMENT IN FUNDS - continued

Community Support
Funding to be used to assist the community.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

14. ULTIMATE CONTROLLING PARTY

Throughout the year the charity was controlled by the trustees.

15. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of the company winding up is limited to £1.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**159,002**	172,680
Gift aid	**28,369**	35,577
	187,371	208,257
Investment income		
Deposit account interest	**7,729**	3,882
Other income		
Employment allowance	**1,792**	6,013
Total incoming resources	**196,892**	218,152
EXPENDITURE		
Charitable activities		
Salaries & wages	**31,268**	82,458
Social security	**2,771**	8,793
Pension contributions	**1,966**	5,606
Rates and water	**6,602**	9,630
Insurance	**5,778**	5,419
Light and heat	**32,280**	27,905
Telephone, internet & website	**1,580**	1,320
Postage and stationery	**478**	418
Sundries	**545**	528
Wider Church	**14,104**	-
Student resources	**169**	-
Residential events	**3,334**	2,486
Community groups	**230**	489
Licences and training	**1,096**	736
Equipment	**3,233**	676
Missionary support	**33,255**	31,860
Youth & family ministries	**247**	1,185
Wednesday Women & street outreach activities	**561**	266
Repairs and maintenance	**9,749**	79,580
Cleaning	**583**	404
Catering	**876**	1,958
Community support	**3,220**	2,192
Café church	**-**	367
Depreciation of tangible fixed assets	**25,248**	25,998
	179,173	290,274

Support costs

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025	2024
	£	£
Support costs		
Governance costs		
Accountancy fees	4,920	6,220
Legal and professional fees	2,425	4,694
	7,345	10,914
Total resources expended	186,518	301,188
Net income/(expenditure)	10,374	(83,036)