

Scottish Registered Charity Number : SC007616

RIVERSIDE EVANGELICAL CHURCH
ANNUAL REPORT AND
, AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

RIVERSIDE EVANGELICAL CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Anderson	Chairperson
	B Bunten	(resigned June 2025)
	C Finlay	
	I Gall	Pastor
	D Gilmour	Treasurer (Appointed Sep 2025)
	R Turkington	(Appointed Sept 2025)
	M Walker	(Appointed Sept 2025)

Charity number SC 007616

Registered Office 24 John Street,
AYR
KA8 0BS

Independent examiner Aileen Ogston CA
6 Rookerywood Way,
Symington
KA1 5FE

RIVERSIDE EVANGELICAL CHURCH

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RIVERSIDE EVANGELICAL CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the year ended 31st December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The aims of the church are:

- to build up one another by biblical teaching toward maturity in Christ
- to worship God worthily by the Spirit in prayer, praise and communion;
- to support one another in Christian love;
- to communicate the Gospel of Jesus Christ to others: and
- to encourage and enable practical Christian service in the community and throughout the world.

The church is affiliated to the Evangelical Alliance.

Structure, Governance and Management

The elders of the church are its Trustees for the purpose of charity law, and throughout this report are collectively referred to as the Trustees.

The church is independent and congregational in policy, and its day to day running is undertaken by the Trustees. The offices of Chairperson and Treasurer shall, in terms of the Constitution, be appointed from the trustees. The Trustees and Office Bearers who served during the year and to the date of this report were as follows:-

G Anderson (Chairperson)

B Buntin Resigned June 2025

C Finlay

I Gall

D Gilmour (Treasurer) Appointed September 2025

R Turkington Appointed September 2025

M Walker Appointed September 2025

Appointment of Trustees

The church shall have Elders, recognised by the church as fitted for such roles, and appointed from time to time by the Trustees in accordance with the Constitution. Where they believe it necessary the Elders shall appoint Ministry Leaders or others to assist them in the work of the church.

RIVERSIDE EVANGELICAL CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance

With Phase One of our building development completed, planning continued to progress with consideration of Phase Two throughout the year, outline planning being eventually approved by the local Council in the latter part of the year.

The changes to date were fully enjoyed during the year, with the flexibly arranged sanctuary becoming a far more welcoming and comfortable space for events such as the Summer Kids Club, a special "At Home" teaching and sharing weekend which included the holding of a ceilidh, and an afternoon tea for "seniors".

Over the twelve months congregation numbers continued to grow, with the main Sunday morning worship service regularly seeing in excess of 250. It was acknowledged that this continuing growth in numbers had implications not just for the structure but also for the organisation and operation of the church.

The Elders/Trustees recognised the need for an increase in the number of church leaders and much thought was given to this. By the middle of the year it had been agreed that the number of Elders/Trustees should be increased to six overall. One elder retired in June 2025, with three new Elders appointed as from September 2025. In addition it was decided that a further four persons should be appointed to what would become a Riverside Leadership Team of ten persons in total. The new Leadership Team members were also appointed as from September 2025.

The Leadership Team assumed particular areas of responsibility - including Youth & Children's Ministry, Treasury/Finance matters, Young Adults, Property, Outreach & Discipleship, Property Redevelopment, Pastoral Care and Welcome Team.

During the year the various church activities continued to expand in reach and cover. A further Small Group was added to the continuing groups who meet for regular bible study in homes or church building. Explorers (for children) and Youth Fellowship (for teenagers) continued to require further support and increase in leaders and helpers. The Mother & Toddlers group, meeting on Wednesday mornings, also continued to see growth in numbers, regularly catering for 25-35 toddlers plus carers which again called for an increase in required helpers.

The service provided by Riverside Community Trust continued to operate in and from the church premises, with regular activities arranged, in particular on Tuesday mornings and Wednesdays.

The service provided by CAP (Christians Against Poverty), delivered through the Ayr Debt Centre, expanded throughout the year, with the addition of two more debt counsellors. 2025 saw some 45 debt challenged clients receiving CAP assistance, a significant increase on the previous year numbers.

Alpha Course uptake also increased during the year, with two sessions being delivered in the year. In the region of thirty people attended these courses with a number of them continuing to attend church on a regular basis thereafter.

RIVERSIDE EVANGELICAL CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial Review

The financial statements for 2025 are set out on pages 10 to 12 of this report. They show a net surplus (Income less expenditure) for the year of £ 52,585 including £10,849 designated for the refurbishment project (compared with £45,115 in 2024). General (Unrestricted) Fund income at £227,213 is 17% up on 2024.

Capital Expenditure on the church building refurbishment has been £4,078. The balance remaining on the Designated Fund at December 2025 is £204,098. Plans have been submitted, the trustees hope to commence the second phase in 2026.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained. Funds in hand (or net current assets as described in the Balance Sheet on page 10) as at 31st December 2025 amounted to £ 451,810 (2024: £ 383,321), this considered an acceptable level. Total reserves, including the net book value of fixed assets and balances on restricted and designated funds amounted to £967,919 (2024: £915,334).

Principal Sources of Funding

The church receives its funding mainly from church members by way of weekly offerings and Gift Aid.

Grant Making Policy

The church makes grants from its income to known individuals and organisations which are involved in activities and ministries compatible with the church's objectives. This would include, for example, Echoes International, Tearfund and other reputable bodies and care agencies involved in disaster and poverty relief work throughout the world.

Statement of Risk

The Trustees assess the major risks to which the church might reasonably be exposed as part of their regular reviews and have established guidelines and procedures to mitigate those which are identified.

Structure, Governance and Management

The charity is established by its Constitution and is an independent body of Christians not under the authority of any church or denomination. The church is a registered Scottish Charity (Charity Number SC007616).

Independent Examination of Financial Statements

The attached financial statements have been independently examined in terms of section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. The independent examiner is, Aileen Ogston, 6 Rookerywood Way, Symington, KA1 5FE.

RIVERSIDE EVANGELICAL CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees Report was approved by the Board of Trustees



Trustee

Dated: 25/9/26



Trustee

Dated: 25/9/26

RIVERSIDE EVANGELICAL CHURCH

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR YEAR ENDING 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare accounts 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 accounts the Trustees are required to;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- 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 accounts; and
- Prepare the accounts 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 accounts comply with the Charities and Trustees Investment (Scotland) Act 2006 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.

RIVERSIDE EVANGELICAL CHURCH

INDEPENDENT EXAMINERS REPORT

TO THE TRUSTEES OF RIVERSIDE EVANGELICAL CHURCH

I report on the accounts of the charity for the year ending 31 December 2025 set out on pages 10 to 19.

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 Trustees Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirements 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 33(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 (as amended). 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 Accounting 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



Aileen Ogston CA

Independent Examiner

RIVERSIDE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR YEAR ENDING 31st December 2025

		Unrestricted Funds	Unrestricted funds Designated	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£	£
Incoming and endowments from:						
Donations & Legacies	3	184,493	4,944	36,127	225,564	224,247
Charitable Activities						
Tax Recoverable on Gift	4	35,026	668	4,088	39,782	40,733
Interest receivable	5	2,835	5,237		8,072	11,268
Other income	6	4,859			4,859	1,030
Total Income and endowments		227,213	10,849	40,215	278,277	277,278
Expenditure on:						
Charitable Activities	7					
Cost of Charitable activities				16,504	16,504	23,620
Cost of General activities		157,074			157,074	164,898
Grants to Religious Organisations				17,890	17,890	4,821
Grants for Relief of Poverty				11,473	11,473	13,738
Total Expenditure		157,074		45,867	202,941	207,077
Depreciation		22,751			22,751	10,537
Net Income / (expenditure)		47,388	10,849	(5,652)	52,585	59,664
Transfers between funds		724	(4,078)	3,354		
Net		48,112	6,771	(2,298)	52,585	59,664
Reconciliation of funds						
Fund balances at 1st January 2025		705,090	197,327	12,917	915,334	855,670
Fund balances at 31st December 2025		753,202	204,098	10,619	967,919	915,334

These accounts were approved by the board of Trustees on 22 September 2026

Approved



TRUSTEE

Approved



TRUSTEE

RIVERSIDE EVANGELICAL CHURCH

BALANCE SHEET

AS AT 31st December 2025

			2025		2024
	Note	£	£	£	£
FIXED ASSETS -					
Tangible asset	[A] 11		516,109	✓	532,013
CURRENT ASSETS					
Debtors	13	16,939		12,206	
Cash in hand and at bank	12	438,693	✓	386,920	
	[B]	455,632		399,126	
Less: CREDITORS - Amounts due within one year [	14	(3,822)	✓	(15,805)	
NET CURRENT ASSETS	[B - C]		451,810		383,321
TOTAL ASSETS LESS CURRENT LIABILITIES (A+B-C)			967,919		915,334
The funds of the Charity					
Unrestricted Funds - designated	18	204,098	✓	197,327	
Unrestricted Funds	19	753,202		705,090	
Restricted Funds	17	10,619	✓	12,917	
		967,919		915,334	

These accounts were approved by the board of Trustees on 22 September 2026

Approved


TRUSTEE

Approved


TRUSTEE

RIVERSIDE EVANGELICAL CHURCH

STATEMENT OF CASH FLOWS

FOR YEAR ENDING 31 DECEMBER 2025

	Note	2025		2024	
		£	£	£	£
Net income for the reporting period		52,585		59,664	
Less bank interest	5	(8,072)		(11,268)	
Net Income for period, before bank interest			44,513		48,396
Add Depreciation	11	22,751		10,537	
Less Expenditure on Fixed Assets	11	(6,847)		(302,054)	
Decrease (Increase) in Debtors	13	(4,733)		11,320	
(Decrease) / Increase in Creditors	14	(11,983)		11,088	
Cash provided by operational activities			43,701		(220,713)
Cash provided by investment activities (bank Interest)			8,072		11,268
Net increase in cash and cash equivalents			51,773		(209,445)
Cash and cash equivalents at beginning of year			386,920		596,365
Cash and cash equivalents at end of year	12		438,693		386,920

RIVERSIDE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 31 DECEMBER 2025

1. Accounting policies

Charity Information

Riverside Evangelical Church is a Scottish registered charity. The registered office and business address is 24 John Street, Ayr, KA8 0BS

1.1. Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the statement of Recommended Practice for Charities applying FRS102, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Accounting Practice.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 on the historical cost convention. The principal accounting policies adopted are set out below.

1.2. 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.

1.3. Charitable funds

Unrestricted funds – Activities within the General Fund are considered unrestricted. Unrestricted funds comprise offerings and other income received for the objects of the church without further specified purpose and are therefore considered general funds.

Designated fund - Funds designated for a refurbishment of the church building.

Restricted funds - Activities within the Missionary Fund are considered restricted funds. Restricted funds are funds that can only be used for the particular purposes specified by the donor.

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 the income will be received. Donations are recognised on receipt. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Bank interest is included when receivable and the amount can be measured reliably by the charity; this is normally on notification of the interest paid or payable by the bank.

1.5. 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 the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. Irrecoverable VAT is charged against the expenditure heading for which it is incurred. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.6. Tangible fixed assets

Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is calculated to write off the cost less estimated residual value of all tangible assets over their expected useful economic life.

Buildings	25 years straight line
Furniture and fittings	10 years straight line
Audio Visual equipment	5 years straight line

1.7. Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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 and deposits held at call with banks.

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 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 rate.

De recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

De recognition of financial liabilities

Financial liabilities are derecognised when the charities 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 employees serviced are received.

1.11 Retirement benefits

Payments to defined contribution retirements benefits 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 amounts 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.

The Trustees consider there to be no critical accounting estimates and judgements.

3. Donations and legacies

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and Gifts	184,493	4,944	36,127	225,564	224,247
For year ended 31 December 2024	159,147	30,395	34,705		224,247

4. Tax recoverable on gift aid donations

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tax recoverable on Gift Aid Donations	35,026	668	4,088	39,782	40,733
For year ended 31 December 2024	31,680	6,071	2,982		40,733

5. Interest receivable

	Designated Funds	Unrestricted Funds £	Total 2025 £	Total 2024 £
Interest receivable	5,237	2,835	8,072	11,268
For year ended 31 December 2024	8,649	2,619		11,268

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Other Income	4,859		4,859	1,030
For year ended 31 December 2024	1,030			1,030

7. Charitable activities

	Cost of Charitable Activities £	Cost of General Activities £	Grants for Religious Organisations £	Grants for Relief of Poverty £	Total 2025 £	Total 2024 £
Staff Costs		97,119			97,119	91,655
Food & Catering		12,740			12,740	7,826
Energy		12,510			12,510	11,626
Transport costs		240			240	
Miscellaneous expenses		18,220			18,220	17,394
Telephone		821			821	1,526
Mission Expenditure	16,504		11,473	17,890	45,867	42,179
Property, Maintenance and Repairs		7,579			7,579	26,951
Equipment Costs		1,626			1,626	2,425
Rates and Insurances		6,219			6,219	5,495
	16,504	157,074	11,473	17,890	202,941	207,077

Analysis by fund

Unrestricted funds		157,074			157,074	
Designated Funds						
Restricted funds	16,504		11,473	17,890	45,867	
	16,504	157,074	11,473	17,890	202,941	

For year ended 31 December 2024

Unrestricted funds		164,898				164,898
Designated Funds						
Restricted funds	23,620		4,821	13,738		42,179
	23,620	164,898	4,821	13,738		207,077

8. Independent examination remuneration

The independent examiner has not received any remuneration (2024 nil)

9. Trustees

Wages and Salaries costs note 10, include salary and pension contribution costs paid in respect of trustees who were employed in the year. During 2025 I Gall received a salary of £39,468 (2024 £38,041). No other trustees received any remuneration.

Two trustees incurred expenditure totalling £1,323 (2024 £1,095) on behalf of the charity and were reimbursed.

10. Employees

The average number of employees during the year was 4 (2024 4)

	2025	2024
	Number	Number
Full time Pastor	1	1
Youth and Childrens Pastor	1	1
Admin and Caretaking	2	2
	<u>4</u>	<u>4</u>

	2025	2024
	£	£
Employment Costs		
Wages and salaries	90,269	85,232
Social security costs	1,821	2,285
Other pension costs	5,028	4,138
	<u>97,118</u>	<u>91,655</u>

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

11. Tangible fixed assets

	Freehold Land and Buildings	Furniture & Fittings	Equipment	Fixed Assets £
Cost				
at 1st January 2024	436,612	62,524	43,414	542,550
Additions in year	4,077		2,770	6,847
31 December 2025	<u>440,689</u>	<u>62,524</u>	<u>46,184</u>	<u>549,397</u>
Provision for Depreciation				
at 1st January 2024	(3,102)	(3,842)	(3,593)	(10,537)
Depreciation in year	(7,610)	(6,250)	(8,891)	(22,751)
31 December 2025	<u>(10,712)</u>	<u>(10,092)</u>	<u>(12,484)</u>	<u>(33,288)</u>
Carrying amount				
31 December 2025	<u>429,977</u>	<u>52,432</u>	<u>33,700</u>	<u>516,109</u>
at 1st January 2025	<u>433,510</u>	<u>58,682</u>	<u>39,821</u>	<u>532,013</u>

12. Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>438,693</u>	<u>386,920</u>
Carrying amount of financial liabilities		
Measured as amortised cost	<u>3,822</u>	<u>15,805</u>

13. Debtors

	2025	2024
	£	£
Amounts falling due within one year		
Prepayments and accrued income	<u>16,939</u>	<u>12,206</u>

14. Creditors; amounts falling due within one year

	2025	2024
	£	£
Other taxation and Social Security	1,318	1,694
Accruals	<u>2,504</u>	<u>14,111</u>
	<u>3,822</u>	<u>15,805</u>

15. Retirement benefit schemes

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.

The charge to the Statement of Financial Activities in respect of the defined contribution schemes was £5,028 (2024 £4,138)

16. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on Trust for specific purpose.

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance Dec-25
Missionary fund	12,917	40,215	45,867	3,354	10,619

Transfers from unrestricted funds make good the shortfall in Mission Fund income.

17. Designated Funds

The funds of the charity include £ 204,098 (2024 £197,327) designated for a refurbishment of the church building, A further £5,612 of designated giving (including £668 of gift aid) has been received in 2025, and £5,237 of Bank Interest earned, whilst a further £4,078 has been spent. Planning permission has been granted during 2025 for the second phase. Further fundraising is required.

18. Analysis of net assets between funds

	Unrestricted	Restricted	Designated	Total
	£	£	£	£
Fund balances at 31 December 2025 are represented by				
Tangible assets	516,109			516,109
Current assets / (Liabilities)	237,093	10,619	204,098	451,810
	<u>753,202</u>	<u>10,619</u>	<u>204,098</u>	<u>967,919</u>

19. Related party transactions

One of the trustees, Ian Gall, is also a trustee for Riverside Community Trust. During 2025 restricted Income of £1,370 (2024 £3,775) was received for and paid to Riverside Community Trust. Income of £1,971 (2024 £960) was received from Riverside Community Trust, and a donation of £350 (2024 Nil) was paid to Riverside Community Trust.

