

Esk Valley Free Church
Annual Report and Financial Statements
for the period ended 31 December 2025

Registered Charity Number: SC053864

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

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Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

The Trustees present their annual report and financial statements of the charity for the period ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and UK Generally Accepted Accounting Practice.

Objectives and Activities

Esk Valley Free Church is a church in Midlothian committed to the gospel of Jesus Christ. The church was planted from St Columba's Free Church of Scotland, and became an independent charity on 17 December 2024.

The ministry of the church is:

- To be a healthy gospel church in our region, living out faithful discipleship and making Jesus known in our various communities.
- More specifically, to be a community of God's people that is characterised by:
 - Clear and accurate, Christ-centred, preaching from the Bible, applied to the circumstances of the congregation
 - Joyful and reverent, theologically rich, worship (using psalms, traditional hymns, and contemporary hymns with appropriate and sensitive musical accompaniment), which draws participants into the experience of the presence of God
 - Prayer, corporately, in small groups, in families, and individually
 - Well-informed Bible study, corporately, in small groups, in families, and individually
 - Faithful and loving service towards each other and towards those around us
 - Warmth and welcome to all who attend services and events, whether regular or occasional, so that everyone knows that they are valued
 - To grow to a congregation of mature disciples and then in due course to plant a church.

Achievements and Performance

The church became an independent charity on 17 December 2024, so this is its first year.

Esk Valley Free Church (EVC) emphasises the importance of the weekly Sunday worship gatherings as an opportunity to draw people into worship of God and our church community ('come and see'). EVC also emphasises the importance of local, relationally-driven mission activities ('go and serve'). EVC encourages participation and service, seeking proactively to identify, encourage, equip, and support appropriate individuals within our membership to participate in various forms of ministry.

- a) We emphasise relationships - from personal to community.
- b) We create connection points - from social to 'sacred'.
- c) We communicate the gospel in a variety of ways.

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

Relationships are key in efforts to evangelise in the secular West. EVC is located in an area of rapid housing growth and seeks to reach people moving from the city to the suburbs. People are looking for new networks. We invest in relationships with one another so people have good experiences meeting Christians, and so they can get a taste of the gospel in community.

We don't have our own building. While we pray for a more permanent provision in due course, our current circumstances provide opportunities to connect with people in various ways. Our Sunday worship service is an essential opportunity to connect with our community. We also use our homes to welcome one another and our friends. We may also use 'pop-up' events in parks and different venues across the region to become better known and to bring people into contact with the church family. And now we have our shop front which gives us a physical presence in Dalkeith.

This lies at the heart of our identity and calling. Together we carry the deposit of the gospel of Jesus Christ. The gospel distinguishes us from all other 'services' across our region. Only Christians know Jesus and can make him known to others. We want to communicate this unchanging gospel in creative and effective ways. The gospel is communicated as the word of God is read, preached and sung. It's manifested in our community life as we live as the body of Christ. It will be in our online spaces.

The charity purchased a manse for the Minister to live in in 2025, and there is an associated loan from the General Trustees of the Free Church of Scotland.

We are grateful to God for the leadership team at Esk Valley Church (Minister, Assistant Minister, elders and deacons) and the supporting staff, members and adherents in the congregation who all make up the church family that seeks to serve and glorify God in all that it does – living out and sharing the Gospel of God's grace in community together.

Financial Review

Results for the Year

The financial statements for the year reported income amounting to £355,175, of which £121,546 was donated from other churches and £121,715 was grants received.

At the year end the organisation had total reserves of £238,977, of which £195,337 was restricted and £43,640 was unrestricted. The restricted fund balance is made up of the Manse fund £192,051, which includes the Manse building and the associated mortgage, and the Salaries fund £3,286, which is grants received but not yet spent on salaries.

Investment Policy and Performance

The charity holds no investments at present. The funds of the charity are held in a current account to meet immediate cashflow requirements.

Risk Management

The Trustees are responsible for assessing the risks to which the congregation is exposed on an ongoing basis and for periodically updating and reviewing it. The Trustees assess the risk in relation to health and safety in line with the requirements of the Free Church of Scotland central Church. The Trustees seek to identify and address the material risks facing the congregation and agree measures aimed at mitigating these risks.

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

Reserves Policy and Going Concern

It is the policy of the charity to maintain unrestricted funds of at least three months of unrestricted operating costs. This would equate to £23,647. At the end of the year unrestricted net assets were £43,640, so the aim was achieved. Any funds held in excess of this amount will be reinvested in the work of the charity.

The Trustees have reviewed the financial position of the charity and the commitments going forward and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The Trustees are of the view that the charity is a going concern.

Plans for the Future

EVC will develop and/or reorganise existing structures to encourage growth in discipleship, with respect to Christian faith, life, and witness. Provision will be made for new Christians as well as those who have been Christian for some time. Provision will be made that is appropriate for Christians of different ages and life circumstances. Christians will be encouraged to consider becoming formal members of the congregation.

Structure, Governance and Management

Esk Valley Free Church is established by Constitution. It is a registered Scottish Charity (No. SC053864).

The congregation is governed and administered by elected office bearers. All office bearers are volunteers except for the Minister. The Kirk Session, being the Minister and elected elders, has responsibility for spiritual oversight; while the Deacons' Court, composed of Kirk Session members plus elected Deacons, oversees financial and property matters.

Under Charity Law, the members of the Deacons' Court are deemed to be the Trustees of the congregation as those with responsibility for day-to-day management and control. This is distinct from the role of property (congregational) Trustees who are responsible only for holding property in trust.

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

Appointment of Charity Trustees

The Kirk Session exercises its discretion in determining the most appropriate method of electing new Trustees (Elders and Deacons). Any election process must involve the communicant membership of the congregation. There is no fixed term for trusteeship. Prior to their appointment, new Trustees would have served the Church for some time in various roles and would be familiar with the Church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees are required to understand their statutory responsibilities as well as the responsibilities of their office within the congregation as Elder or Deacon.

Key Management Personnel Remuneration

The key management personnel of the charity are the Minister and the Kirk Session. As a minister of the denomination, the Minister is paid a stipend by the central denomination, and other employment-related costs are included in expenditure where appropriate.

In the period the Minister occupied a manse provided rent, service charge and council tax free, and a contribution was made towards utility costs.

Additionally, he received benefits and expenses of £2,327.

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

Reference and Administrative Information

Elders:	Iver Martin (appointed Dec 2024) Rev. Tom Muir (appointed Dec 2024, resigned Mar 26) David Muir (appointed Dec 2024) David Marsland (appointed dec 2024) Marc Jones (appointed Dec 2024)
Deacons:	Rev. Tom Muir (appointed Dec 24, resigned Mar 26) David Marsland (appointed Dec 24) Marc Jones (appointed Dec 24) David Muir (appointed Dec 24) Iver Martin (appointed Dec 24) Joeseeph Duncumb (appointed Dec 24) Robert Richardson (appointed Dec 24)
Minister:	Tom Muir (appointed Dec 2024, resigned Mar 26)
Interim Moderator:	Alasdair Wilson (appointed Jan 26)
Minister in training:	Chris Lamont (appointed Dec 24, resigned May 25) Simon Rehberg (appointed Aug 25, resigned Aug 26)
Congregational Trustees responsible for holding property:	David Muir (appointed May 2025) Joseph Duncumb (appointed May 2025) Robert Richardson (appointed May 2025)
Principal Office:	14 Dundas Crescent, Dalkeith EH22 3ET eskvalleychurch.org
Charity Number:	SC053864
Parent Charity:	Free Church of Scotland SC012925
Independent Examiner:	Suzanne Graham FCCA Hollis Accounting Limited 3 Melville Crescent Edinburgh. EH3 7HW
Bankers:	CAF Bank 25 Kings Hill Avenue, kings Hill, West Malling, Kent. ME19 4JQ

Esk Valley Free Church

Report of the Trustees for the period ended 31 December 2025

Trustees' Responsibility Statement

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

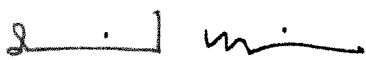
The law applicable to charities in Scotland requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application for resources of the charity for that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP (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 financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Charity's constitution. 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.

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.

Approved by the Trustees on 17.09.26 and signed on their behalf by


.....
David Muir, Trustee

Independent Examiner's Report to the Trustees of Esk Valley Free Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 17.

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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 seeks explanations from the 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 the course of 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
 - to prepare accounts which accord with the accounting records and 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.



Suzanne Graham, FCCA
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date:

22/9/26

Esk Valley Free Church
Statement of Financial Activities
Period ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	206,390	146,575	352,965
Charitable activities	4	1,841	350	2,191
Investment Income	5	19	-	19
Other		-	-	-
Total Income		<u>208,250</u>	<u>146,925</u>	<u>355,175</u>
Expenditure on:				
	6			
Raising funds		-	-	-
Charitable activities		94,589	21,609	116,198
Other		-	-	-
Total Expenditure		<u>94,589</u>	<u>21,609</u>	<u>116,198</u>
Net income/expenditure before gains and losses on investments		113,661	125,316	238,977
Net gains/(losses) on investments	10	-	-	-
Net income/(expenditure)		<u>113,661</u>	<u>125,316</u>	<u>238,977</u>
Transfers between funds	15	(70,021)	70,021	-
Net movement in funds		43,640	195,337	238,977
Reconciliation of funds				
Total funds brought forward		-	-	-
Total funds carried forward	14	<u>43,640</u>	<u>195,337</u>	<u>238,977</u>

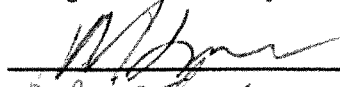
The notes on pages 11 to 17 form part of these Accounts.
All activities are continuing.

**Esk Valley Free Church
Balance Sheet
At 31 December 2025**

	<u>Note</u>	<u>Unrestricted Funds 2025 £</u>	<u>Restricted Funds 2025 £</u>	<u>Total Funds 2025 £</u>
Fixed Assets				
Tangible assets	9	-	357,000	357,000
Investments	10	-	-	-
Total Fixed Assets		-	357,000	357,000
Current Assets				
Debtors	11	27,580	-	27,580
Cash at bank and in hand		22,714	3,286	26,000
Total Current Assets		50,294	3,286	53,580
Liabilities				
Creditors falling due within one year	12	(6,654)	(8,018)	(14,672)
Net Current Assets		43,640	(4,732)	38,908
Creditors falling due after more than one year	12	-	(156,931)	(156,931)
Net Assets		43,640	195,337	238,977
The funds of the charity				
Endowment funds	14			-
Restricted income funds				195,337
Unrestricted Funds				43,640
Total charity funds	14			238,977

The notes on pages 11 to 17 form part of these accounts.

The accounts were approved by the trustees on 20 Sep 2026
and signed on their behalf by:




Marc Jones, Trustee

Robert Richardson, Trustee

Esk Valley Free Church

Period ended 31 December 2025

Notes forming part of the financial statements

1. Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are *designated* as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated Services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with Charities SORP (FRS102) the general volunteer time of church members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

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

Expenditure

Expenditure is recognised when a liability arises.

Esk Valley Free Church
Period ended 31 December 2025
Notes forming part of the financial statements

1. Accounting Policies (cont.)

Fixed Assets

Tangible fixed assets are held at cost and depreciated on a straight line basis over the estimated useful life of the asset as follows:

Heritable property	No charge
Fixtures, fittings & equipment	25%

Buildings are maintained to such a standard that their residual value is not less than their cost or valuation, so no depreciation is charged.

Costs of assets over £1,000 are capitalised. A full year of depreciation is charged on the year of purchase for fixtures, fittings and equipment.

Pension

Subject to the rules of auto-enrolment, staff are enrolled into the pension scheme used by the Free Church of Scotland. It is a defined contribution scheme in which the congregation makes a 10% contribution. Employees can opt to make additional contributions but there is no obligation to do so.

Taxation

Esk Valley Free Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

2. Related Party Transactions, Trustees' Expenses and Remuneration

In 2025 payments totalling £41,408 were made to the central denomination, covering remittances to central funds including the Missions Board, presbytery dues, conveyancing, payments for services and goods (payroll handling fees, gift aid administration, the Free Church's Record magazine and photocopying). As a minister of the denomination, one of the Trustees was paid a stipend by the central denomination in 2025. Grants received from the central denomination in the year were £114,065.

Expenses paid to Trustees and related persons amounted to £4,694.

In 2025 a manse was provided rent and council tax free to the Minister at Esk Valley Free Church.

Remuneration paid to Trustees and related persons was as follows: £7,779 to J Richardson, who is a relative of a Trustee.

In 2025 donations to the charity from Trustees and related parties totalled £39,020 of which £30,520 was unrestricted and £8,500 was made for restricted purposes.

Esk Valley Free Church
Notes forming part of the financial statements
for the period ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
3 Donations and Legacies			
Regular donations	59,451	-	59,451
One-off donations	6,510	29,360	35,870
Online giving	530	-	530
Donations from Churches	121,546	-	121,546
Grants	4,500	117,215	121,715
Special collections	40	-	40
Gift Aid	13,813	-	13,813
	<u>206,390</u>	<u>146,575</u>	<u>352,965</u>
4 Income from charitable activities			
Mainly Music	963	350	1,313
Events	878	-	878
Other income	-	-	-
	<u>1,841</u>	<u>350</u>	<u>2,191</u>
5 Investments			
Interest	19	-	19
	<u>19</u>	<u>-</u>	<u>19</u>
Total income	<u>208,250</u>	<u>146,925</u>	<u>355,175</u>

Esk Valley Free Church
Notes forming part of the financial statements
for the period ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £
6 Analysis of Expenditure			
Raising Funds			
Fund raising	-	-	-
	-	-	-
Charitable Expenditure			
Remittances to Central funds	35,880	-	35,880
Presbytery dues	171	-	171
Central church admin charges	5,528	-	5,528
Pulpit Supply & leader contrib.	375	-	375
Salaries	2,595	13,679	16,274
National Insurance	577	250	827
Employer's Pension	-	-	-
Ministers & staff expenses	644	-	644
Manse council tax and utilities	3,144	-	3,144
Manse Rent & Service charge	6,288	-	6,288
Manse repairs & removal	3,695	-	3,695
Manse purchase costs	-	2,480	2,480
Other premises rental	20,204	-	20,204
Rates	2,153	-	2,153
Insurance	1,646	-	1,646
Repairs & Equipment	1,131	-	1,131
Heat and light & water	1,123	-	1,123
Telephone and internet	499	-	499
Cleaning	20	-	20
Licences, IT & website	1,869	-	1,869
Mainly Music & Kids' Church	833	350	1,183
Catering	1,515	-	1,515
Pastoral care & meetings	747	-	747
Congregational activities	75	-	75
Stationery, Books, etc.	148	-	148
Mortgage Loan Interest	-	4,850	4,850
Accountancy Fees	2,340	-	2,340
Independent Examination	900	-	900
Donations to other charities	326	-	326
Sundry expenses	163	-	163
	<u>94,589</u>	<u>21,609</u>	<u>116,198</u>
Total expenditure	<u>94,589</u>	<u>21,609</u>	<u>116,198</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Esk Valley Free Church
Notes forming part of the financial statements
for the period ended 31 December 2025

7 Staff costs and numbers	2025
	£
Salaries and wages	16,274
Employers National Insurance	827
Pension costs	-
	<u>17,101</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025
	Number
Ministry	1
Administration and support	1
	<u>2</u>

No employee had employee benefits in excess of £60,000. The Minister is paid by the central denomination and he and the Kirk Session are considered to be the Key Management Personnel

8 Independent Examiner's Remuneration

The independent examiner's remuneration for the year to Hollis Accounting Ltd is £900. A fee was also paid for statutory accounts preparation.

9 Tangible Fixed Assets	2025	2025	2025
	Buildings	Fixtures & Equipment	Total
	£	£	£
Cost			
Additions	357,000	-	357,000
Disposals	-	-	-
At 31 December	<u>357,000</u>	<u>-</u>	<u>357,000</u>
Accumulated Depreciation			
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 31 December	<u>357,000</u>	<u>-</u>	<u>357,000</u>

The Manse was purchased during the period to 31 December 2025 and has a net book value of £357,000.

10 Investments

No investments are currently held by the charity.

Esk Valley Free Church
Notes forming part of the financial statements
for the period ended 31 December 2025

	Unrestricted	Restricted	Total
11 Debtors	Funds	Funds	2025
	£	£	£
Prepayments & accrued income	-	-	-
Gift Aid receivable	1,140	-	1,140
Other debtors	26,440	-	26,440
	<u>27,580</u>	<u>-</u>	<u>27,580</u>
12 Current liabilities and long term creditors	Unrestricted	Restricted	Total
	Funds	Funds	2025
	£	£	£
Due within 1 year			
Creditors	4,854	-	4,854
Accruals and deferred income	1,800	-	1,800
Mortgage Loans	-	8,018	8,018
	<u>6,654</u>	<u>8,018</u>	<u>14,672</u>
Creditors due after 1 year			
Loans	-	156,931	156,931
	<u>-</u>	<u>156,931</u>	<u>156,931</u>
13 Analysis of Net Assets Among Funds	2025	2025	2025
	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	-	357,000	357,000
Investments	-	-	-
Current Assets	50,294	3,286	53,580
Current Liabilities	(6,654)	(8,018)	(14,672)
Long term liabilities	-	(156,931)	(156,931)
Net assets at 31 Dec	<u>43,640</u>	<u>195,337</u>	<u>238,977</u>

Esk Valley Free Church
Notes forming part of the financial statements
for the period ended 31 December 2025

14 Movement in Funds	Funds b/f	Income	Expenditure	Transfers	Funds c/f
2025	17/12/24				31/12/25
	£	£	£	£	£
Restricted Funds					
Church Manse fund	-	129,360	(7,330)	70,021	192,051
Salaries fund	-	17,215	(13,929)	-	3,286
Other restricted funds	-	350	(350)	-	-
	-	146,925	(21,609)	70,021	195,337
Unrestricted Funds					
General	-	208,250	(94,589)	(70,021)	43,640
	-	208,250	(94,589)	(70,021)	43,640
Total funds 2025	-	355,175	(116,198)	-	238,977

Fund purposes: Restricted Funds:

Manse fund: The value of the manse asset and associated mortgage liability.

Salaries fund: this represents funding received for the Minister in training and administrator salaries.

Other restricted funds: small grants received and associated costs.

Fund purposes: Unrestricted Funds

The General Fund - encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

Fund transfers are as authorised by trustees and in line with any funding agreements.

15 Donations and gifts	2025
	£
Safe Families	141
Sparkle Sisters	185
Other	-
	326

16 Commitment under Operating Leases	Total 2025
	£
Operating leases due within one year	8,400
Operating leases due between two and five years	5,600

At 31 December the church had commitments under operating leases as set out above.