

Charity registration number 1212068

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Ian Foster	(Appointed 17 April 2025)
	Rev David Owens	(Appointed 1 February 2025)
	Rev Stephen Tisnell	(Appointed 1 February 2025)
	Rev Tim Roberts	(Appointed 1 February 2025)
	Ms Bethany Walker	(Appointed 17 April 2025)

Charity number 1212068

Principal address
Preston Minster
Church Street
Preston
PR1 3BT

Independent examiner
TC Group
20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
England
PE2 6LR

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

Everything we do is made possible through the faithful praying, serving, and giving of our church community, and we are deeply grateful for that support.

Our vision remains to play our part in the Evangelisation of the Nations, the Revitalisation of the Church, and the Transformation of Society.

We are a community marked by confident faith, expecting to meet God, grow through His Word, and be changed by His Spirit. As a staff team and PCC, we seek to live now as who God is calling us to become, taking responsibility for our roles and staying aligned with our shared vision. We aim to live well: working with purpose, resting intentionally, focusing on what matters most, and giving our best in all we do. Above all, we believe we are better together, encouraging one another, celebrating wins, and bringing others along with us.

The following is a summary of what we have been able to achieve together over the past year.

Parish and Service Expansion

During the year, the parish expanded to form the new Preston Minster Parish of St John, St Matthew, and St James.

Alongside "The 11", which continues to bring together a diverse mix of ages and backgrounds reflecting the community we serve, we have planted a new family congregation at St Matthew's and launched a traditional service for the Avenham community.

We are working towards the reopening of St Matthew's Church on New Hall Lane for regular weekly worship and community support. In the meantime, gatherings are being held at St Matthew's Primary School.

Across all services, weekly attendance now averages around 230 people, with a growing number of children, young people, and young adults. Each gathering provides space for worship, biblical teaching, and community.

Children (Minster and Matt's Kids)

Our children's ministry exists to help children and families know the love of God while enjoying church life. It runs weekly on Sundays and includes special events such as the Light Party, a family-friendly alternative to Halloween centred on a message of hope.

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Youth

Minster Youth creates spaces where young people can encounter Jesus, build community, and thrive. Through Sundays, outreach nights, Alpha Youth, and special events, we disciple 11–18 year olds and support them as they explore faith, identity, and purpose.

Young Adults (Collective)

Collective is our ministry for students and young adults, with a vision to live in the way of Jesus and bring transformation to Preston through university life and workplaces.

The group meets weekly for discipleship and gathers monthly for shared meals after Sunday services. Members play an active role across church teams and contribute significantly to church life.

Spear Preston

Through Spear, we support 16–24 year olds in overcoming barriers to employment and realising their potential. Over the past year, around 80 young people were supported across six programmes. Many participants have also shown interest in exploring faith and engaging with wider church life.

Groups

Minster Groups are central to building friendships and deepening faith. Around 20 groups meet regularly, representing a wide range of ages and life stages. Leaders are supported with training, resources, and pastoral care to ensure healthy and growing communities.

Prayer and Worship (Kingdom Come)

Prayer and worship remain at the heart of church life. Through Kingdom Come gatherings, we intentionally create space to seek God and pray for a move of His Spirit across the city. These times continue to deepen spiritual hunger and unity within the church.

Focus Festival

Focus, our annual church holiday with the HTB network, continues to be a key moment for encouragement and growth. Last year, over 80 members of our church attended, with many experiencing a stronger sense of belonging, growth in faith, new friendships, and testimonies of physical healing.

Looking Ahead

Over the next five years, we are pursuing the following ministry objectives:

- **Sundays** – Build a thriving Minster congregation with an average attendance of 400+ committed disciples.
- **Emerging Generations** – Nurture a growing community of 0–29 year olds, including securing a permanent building for ministry.
- **Church Planting** – Establish two new Revitalise Trust Network churches across Lancashire.
- **Spear** – Develop Spear Preston as a leading provider of employment support for young people and a meaningful pathway to faith.
- **Infrastructure** – Build the operational capacity required to sustain and grow all of the above.

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Thank you to everyone for being part of all that God is doing. Through your prayers, generosity, and service, we look forward with faith and expectation to all that lies ahead.

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The PCC is a corporate body established by the Church of England and it operates under the Parochial Church Powers Measure. The method of appointment of PCC members is set out in the Church Representation Rules.

Our PCC are custodians of the vision for our church life. They support the Vicar, Rev Tim Roberts, and the senior leadership team in promoting the whole mission of the church. Day-to-day leadership of the church is held with the Vicar and senior leadership.

The electorate comprises those members of the congregation who are on the electoral roll and the ex officio officers.

As part of our involvement in the life of the Diocese of Blackburn, we are committed to deanery activities in Preston Deanery and have representation on the Deanery Synod.

Reinduction and Training of Trustees

Trustees are re-elected every 3 years and all trustees are DBS checked as a requirement. In addition, training is undertaken by new trustees at the first meeting following the annual parish meeting.

The PCC for 2025/2026 comprised of:

- Ian Foster (Churchwarden)
- Bethany Walker (Churchwarden)
- James Kewley (Safeguarding Officer)
- Claudia Cunningham
- Mike Phillipson
- Matt O'Donnell
- Esther Tregilgas
- Colin Addison (Deanery Synod)
- Charlotte Farringdon
- Dan Bourne
- Joel Lucas
- Melvin Hoo
- Joseph Brookfield (Diocesan Synod)

During the year, the PCC nominated an employee of the charity to undertake the roles of Secretary and Treasurer.

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

A handwritten signature in black ink, appearing to read 'T. Roberts', written in a cursive style.

Rev Tim Roberts

Trustee

21 April 2026

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

I report to the trustees on my examination of the financial statements of The Preston Minster Parish of St John, St Matthew and St James (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 (the 2011 Act).

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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.

Marie Craig FCCA
TC Group

20 Commerce Road
Lynch Wood
Peterborough
Cambridgeshire
PE2 6LR
England

Dated: 27 April 2026

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes			
Income from:				
Donations and legacies	3	197,348	-	197,348
Charitable activities	4	51,499	61,202	112,701
Investments	5	14,413	-	14,413
Total income		263,260	61,202	324,462
Expenditure on:				
Charitable activities	6	310,489	75,079	385,568
Total expenditure		310,489	75,079	385,568
Net expenditure		(47,229)	(13,877)	(61,106)
Transfers between funds		21,483	(21,483)	-
Net movement in funds		(25,746)	(35,360)	(61,106)
Reconciliation of funds:				
As restated		233,769	226,583	460,352
Fund balances at 31 December 2025		208,023	191,223	399,246

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

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£
Fixed assets			
Tangible assets	10		180,896
Current assets			
Debtors	11	5,324	
Cash at bank and in hand		226,724	
		<hr/>	
		232,048	
Creditors: amounts falling due within one year	12	(13,698)	
		<hr/>	
Net current assets			218,350
			<hr/>
Total assets less current liabilities			399,246
			<hr/>
Net assets excluding pension liability			399,246
			<hr/>
The funds of the charity			
Restricted income funds	13		191,223
Unrestricted funds			208,023
			<hr/>
			399,246
			<hr/>

The financial statements were approved by the trustees on 21 April 2026

Rev Tim Roberts
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

The Preston Minster Parish of St John, St Matthew and St James is a CIO which was registered on 10 February 2025.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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.

1.5 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:

Transfers in	No depreciation
--------------	-----------------

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

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.

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.

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 £
Donations and gifts	197,348
	<u>197,348</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
RF Grant Funding	-	7,157	7,157
Spear income	-	42,470	42,470
St Matts income	12,067	11,500	23,567
Event sales/Focus/Premise Hire and Weddings	39,432	75	39,507
	<u>51,499</u>	<u>61,202</u>	<u>112,701</u>
Analysis by fund			
Unrestricted funds	51,499	-	51,499
Restricted funds	-	61,202	61,202
	<u>51,499</u>	<u>61,202</u>	<u>112,701</u>

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £
Interest receivable and dividend income	14,413
	<u>14,413</u>

6 Expenditure on charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Direct costs			
Church related expenditure	101,689	75,079	176,768
Administrative costs	16,459	-	16,459
Audit & accountancy fees	8,320	-	8,320
Bank fees	4,926	-	4,926
Consultancy costs	1,431	-	1,431
Charitable donations	847	-	847
Insurances	10,105	-	10,105
Utilities	29,917	-	29,917
Motor vehicle expenses	243	-	243
Small non-capital equipment	6,480	-	6,480
Rent	2,268	-	2,268
Repairs & maintenance	19,478	-	19,478
Salaries & social security costs	92,314	-	92,314
Loss on shares	16,012	-	16,012
	<u>310,489</u>	<u>75,079</u>	<u>385,568</u>
Analysis by fund			
Unrestricted funds	310,489	-	310,489
Restricted funds	-	75,079	75,079
	<u>310,489</u>	<u>75,079</u>	<u>385,568</u>

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

**2025
Number**

7

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

9 Taxation

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

10 Tangible fixed assets

	Assets £
Cost	
Transfers in	196,908
	<hr/>
At 31 December 2025	196,908
	<hr/>
Revaluation	
Revaluation	16,012
	<hr/>
At 31 December 2025	16,012
	<hr/>
Carrying amount	
At 31 December 2025	180,896
	<hr/>

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors

	2025
	£
Amounts falling due within one year:	
Trade debtors	664
Other debtors	4,200
Prepayments and accrued income	460
	<hr/>
	5,324
	<hr/> <hr/>

12 Creditors: amounts falling due within one year

	2025
	£
Other taxation and social security	3,190
Trade creditors	7,263
Accruals and deferred income	3,245
	<hr/>
	13,698
	<hr/> <hr/>

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 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.

	Transfers in	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Spear	25,000	42,470	(57,637)	(5,500)	4,333
Select Vestry	4,684	75	-	(50)	4,709
Bishops Disability Fund	-	7,157	(5,942)	70	1,285
BDB - Preston St John	3,689	-	-	(306)	3,383
BDB - Preston St John (2nd)	3,828	-	-	(318)	3,510
BDB - Preston St John Asst. Clergy	10,764	-	-	(893)	9,871
BDB - Preston St John Bell Fund	2,881	-	-	(239)	2,642
BDB - Preston St John Fabric Endow.	42,407	-	-	(3,518)	38,889
BDB - Preston St John Underwood	20,551	-	-	(1,705)	18,846
BDB - Preston St Matthew Curate	20,744	-	-	(1,721)	19,023
BDB - Preston St Matthew	54,053	-	-	(4,484)	49,569
BDB - Preston St Matthews Grants	-	11,500	(11,500)	-	-
The Sandham Organ Fund	3,510	-	-	(291)	3,219
The Sandham Organ Fund (2nd)	23,602	-	-	(1,958)	21,644
The Sandham Organ Fund (2nd)	443	-	-	11	454
The Evangelist Vicar & Churchwardens	2,208	-	-	(188)	2,020
Charity for the benefit of the Incumbents	8,219	-	-	(393)	7,826
	<u>226,583</u>	<u>61,202</u>	<u>(75,079)</u>	<u>(21,483)</u>	<u>191,223</u>

THE PRESTON MINSTER PARISH OF ST JOHN, ST MATTHEW AND ST JAMES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 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.

	Transfers in	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	233,769	263,260	(310,489)	21,483	208,023
	<u>233,769</u>	<u>263,260</u>	<u>(310,489)</u>	<u>21,483</u>	<u>208,023</u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 December 2025:			
Tangible assets	-	180,896	180,896
Current assets/(liabilities)	208,023	10,327	218,350
	<u>208,023</u>	<u>191,223</u>	<u>399,246</u>

16 Related party transactions

There were no disclosable related party transactions during the year.