

Charity Registration No. NIC109937

Company Registration No. NI702577 (Northern Ireland)

THE ANCHOR CHURCH NORTH ANTRIM LTD

(being a company limited by guarantee and not having a share capital)

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 OCTOBER 2025

THE ANCHOR CHURCH NORTH ANTRIM LTD

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THE ANCHOR CHURCH NORTH ANTRIM LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Chairperson	Mr Mark Hemus	
Trustees	Mr Mark Boreland Mr Mark Hemus Ms Rachel McAllister Rev Jon Ogle	
Secretary	Mrs Louise Ogle	(appointed 18 March 2026)
Charity number	NIC109937	
Company number	NI702577	
Registered office	The Logans Complex Frosses Road Cloughmills Ballymena Co Antrim BT44 9PU	
Independent Examiners	Ruth Walls Chartered Certified Accountants 31 Lisnamuck Road Coleraine Co Londonderry BT51 4HN	
Bankers	Ulster Bank PO Box 232 11 – 16 Donegall Square West Belfast BT1 5UB	

THE ANCHOR CHURCH NORTH ANTRIM LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees present their report and financial statements for the year ended 31 October 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 Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

Objectives and activities

The principal activity of the company is to advance the Christian faith by fostering an inclusive community focused on worship, teaching and acts of compassion. Throughout the year, we have pursued the following key objectives:

- **Sunday Gatherings:** Regular worship services provide opportunities for communal praise, Biblical teaching, prayer and fellowship. We aim to create a welcoming environment for individuals and families to connect with God and each other.
- **Community Outreach:** The Anchor Church North Antrim has supported local people in hardship, physically, emotionally and spiritually, including food distribution, financial aid for struggling families and pastoral care for those facing difficult circumstances.
- **Youth and Children's Programmes:** Our youth ministry continues to thrive, offering weekly activities that combine faith development with social engagement. Children's programmes have also played a significant role in nurturing the next generation in Christian values.
- **Discipleship and Growth:** Through small groups, Bible studies and leadership training, we actively encourage personal growth and spiritual development among our members.

The Anchor Church North Antrim is a vibrant and welcoming community dedicated to sharing the love of Jesus Christ with people from all walks of life. Our mission is to offer practical support, promote spiritual growth and create a space where everyone can find belonging, purpose and hope. We are immensely thankful for the dedication of our members, volunteers and supporters. Together we remain committed to building a stronger, more compassionate community through the love and message of Jesus Christ.

Achievements and performance

During the financial year, The Anchor Church North Antrim achieved the following milestones:

- Leased two more rooms, expanded our weekly gatherings, increasing attendance and participation.
- Started home groups and more teaching sessions in the week, increased our different departments and expanded our outreach.
- Improved our online platform to extend our reach and provide accessible content for those unable to attend in person.
- Created a media group to increase our presence on social media.
- Increased our networking with other churches and organisations.

Financial review

The results for the year are set out on page 8. The company returned net incoming resources for the year of £33,705 (2024 - £42,263). At 31 October 2025 the total unrestricted funds of the charity amounted to £75,968 (2024 - £42,263).

THE ANCHOR CHURCH NORTH ANTRIM LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

Reserves policy and going concern

The company continues to maintain a healthy financial position, with funds allocated carefully to meet both operational costs and charitable outreach efforts. We are deeply grateful for the generosity of our members, which allows us to sustain and grow our ministries.

The trustees consider that the reserves retained by the company are sufficient for its ongoing needs.

Plans for the future

Looking ahead, The Anchor Church North Antrim intends to:

- Continue to develop all departments and individuals to look at new community projects, particularly in areas of support and family wellbeing.
- Continue to expand our mentorship programme to further support individuals seeking guidance and connection.
- Continue to enhance our digital presence to improve accessibility and communication.

Taxation

The company is a charity (Charity No NIC109937) and is recognised as such by HM Revenue and Customs for taxation purposes. As a result, there is no liability to taxation on any of its income.

Structure, governance and management

The Anchor Church North Antrim Ltd continues to operate as a not-for-profit charitable organisation with company limited by guarantee status. The company was incorporated on 2 October 2023. The company was established under a Memorandum of Association which established the objectives and powers of the company and is governed by its Articles of Association. The liability of its members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

The Anchor Church North Antrim is overseen by a dedicated team of trustees who provide strategic leadership and ensure our activities align with our charitable objectives. The trustees meet regularly to review progress, assess financial matters and plan future initiatives.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Mark Boreland
Mr Mark Hemus
Ms Rachel McAllister
Mr Jonathan Ogle
Mrs Louise Ogle

(resigned 17 February 2026)

THE ANCHOR CHURCH NORTH ANTRIM LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

Appointing of trustees

Trustees must be natural persons aged 18 or older and cannot be disqualified under Article 20. They may not appoint alternates or proxies for meetings. The Trustees control the Charity and its property and funds, and must number between three and six, including one Pastor and one Senior Pastor, all of whom must be members. Each Trustee must sign a declaration of willingness to serve before voting at meetings. Technical defects in appointment, if unknown at the time, do not invalidate decisions. Trustee selection must consider the skills, knowledge, and experience needed for effective administration. At every General Meeting of Anchor Church, one-third of the Directors (Trustees), being those who have served the longest since their last election, shall retire from office and may be eligible for re-election. The Directors also have the power to appoint any person as a Director at any time. The Chairperson and other honorary officers, chosen from among the Trustees, may serve terms of up to three years, renewable once, unless a majority of the remaining Trustees determine otherwise. The Chairperson is exempt from rotational retirement under Article 19.2 but must retire from office after each three-year term unless reappointed and may be removed at any time by a 75% majority of members. The Senior Pastor is also to be a permanent member of the trustee board and is also exempt from rotational retirement.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity apart from what is disclosed in note 8 to the financial statements. Any connection between a trustee or senior manager of the charity with any related parties must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year any such related party transactions are reported in note 15 to the financial statements.

Statement of trustees' responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principals in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006. 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 ANCHOR CHURCH NORTH ANTRIM LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

Disclosure of information to independent examiners

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

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



Mark Hemus
Trustee
9 June 2026

THE ANCHOR CHURCH NORTH ANTRIM LTD

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE ANCHOR CHURCH NORTH ANTRIM LTD FOR THE YEAR ENDED 31 OCTOBER 2025

I report on the financial statements of the charity for the year ended 31 October 2025 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is required by company law to prepare accruals financial statements and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions issued by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out below.

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 386 of the Companies Act 2006; and
- to prepare financial statements which accord with those accounting records and comply with the accounting requirements of section 386 of the Companies Act 2006; and
- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met or

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

THE ANCHOR CHURCH NORTH ANTRIM LTD

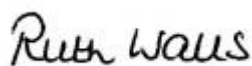
INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE MEMBERS OF THE ANCHOR CHURCH NORTH ANTRIM LTD FOR THE YEAR ENDED 31 OCTOBER 2025

Disclosure of Dual Role

I confirm that I have prepared the financial statements of The Anchor Church North Antrim Ltd for the year ended 31 October 2025 and I have also undertaken the independent examination of those financial statements.

In carrying out both roles, I have taken reasonable steps to ensure that my independence has not been compromised. I am not a trustee of the charity, nor am I connected to any of the trustees and I have no interest in the charity other than in the capacity of independent examiner and financial statements preparer.

I have conducted the independent examination in accordance with the relevant statutory requirements and the guidance issued by the Charity Commission for Northern Ireland. I am satisfied that I have maintained an objective and impartial approach throughout the preparation and examination process.



Ruth Walls
Association of Chartered Certified Accountants
31 Lisnamuck Road
Coleraine
Co Londonderry
BT51 4HN

9 June 2026

THE ANCHOR CHURCH NORTH ANTRIM LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Unrestricted funds 2025	Restricted funds 2025	Total Funds 2025	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Charitable activities	3	206,407	-	206,407	134,994	-	134,994
Total income		206,407	-	206,407	134,994	-	134,994
Expenditure on:							
Charitable activities	4	172,702	-	172,702	92,731	-	92,731
Net (expenditure)/income for the year/Net movement in funds		33,705	-	33,705	42,263	-	42,263
Fund balances at 1 November 2024		42,263	-	42,263	-	-	-
Fund balances at 31 October 2025	13	75,968	-	75,968	42,263	-	42,263

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE ANCHOR CHURCH NORTH ANTRIM LTD

BALANCE SHEET AS AT 31 OCTOBER 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	24,164	13,189
Current assets			
Debtors	11	25,138	20,343
Cash at bank and in hand		29,286	10,507
		54,424	30,850
Creditors: amounts falling due within one year	12	(2,620)	(1,776)
Net current assets		51,804	29,074
Net assets		<u>75,968</u>	<u>42,263</u>
Income funds			
Unrestricted funds		<u>75,968</u>	<u>42,263</u>

THE ANCHOR CHURCH NORTH ANTRIM LTD

BALANCE SHEET (CONTINUED) AS AT 31 OCTOBER 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Board on 9 June 2026 and signed on its behalf by:



Mark Hemus
Trustee

Company Registration No NI702577

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

Charity information

The Anchor Church North Antrim Ltd is a private company limited by guarantee incorporated in Northern Ireland. The registered office is The Logans Complex, Frosses Road, Cloughmills, Ballymena, BT44 9PU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. The charity is a Public Benefit Entity as defined by FRS 102.

Under FRS 102 the company is exempt from the requirement to prepare a cashflow statement on the grounds that it qualifies as a small company.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and as a result, 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 the objectives of the charity unless the funds have been designated for other purposes.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies (continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred, once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets and depreciation

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 basis:

Fixtures, fittings & equipment	20% reducing balance
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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.

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 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 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies (continued)

1.11 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.

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

	2025 £	2024 £
Donations and gifts	<u>206,407</u>	<u>134,994</u>
Analysis by fund		
Unrestricted funds	<u>206,407</u>	<u>134,994</u>

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

4 Expenditure on charitable activities	2025 £	2024 £
Staff costs	62,561	18,965
Motor & travel expenses	16,594	9,904
Conferences, training & events	1,646	2,113
Church resources	6,939	5,024
Hospitality	5,024	3,778
Donations & gifts	948	5,190
	93,712	44,974
Support costs (see note 5)	77,890	46,757
Governance costs (see note 6)	1,100	1,000
	172,702	92,731
Analysis by fund		
Unrestricted funds	172,702	92,731
5 Support costs	2025 £	2024 £
Rent	39,664	9,352
Insurance	1,107	959
Heat & light	4,375	4,154
Repairs & renewals	13,284	17,310
Hire of equipment	2,726	-
Telephone & internet	3,766	3,344
Advertising	1,297	1,822
Printing, postage and stationery	473	1,167
Computer expenses	378	911
Subscriptions	4,719	3,654
Sundry expenses	58	788
Depreciation	6,043	3,296
	77,890	46,757
6 Governance costs	2025 £	2024 £
Accountancy fees	1,100	1,000

Governance costs include payments to the independent examiners of £1,100 (2024 - £1,000) for assistance with the preparation of the financial statements and statutory independent examination fees.

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

7	Net movement in funds	2025	2024
		£	£

The net movement in funds is stated after charging:

Fees payable for the independent examination of the charity's financial statements	1,050	1,000
Depreciation of owned tangible fixed assets	3,265	3,296

8 Trustees

During the year Rev Jonathan Ogle was paid £41,575 (2024 - £18,965) by virtue of his employment and received gifts totalling £Nil (2024 - £3,700) prior to his employment.

During the year Mrs Louise Ogle was paid £21,059 (2024 - £Nil) by virtue of her employment.

During the year 3 Trustees were paid/reimbursed a total of £15,770 (2024 - £9,655) for advertising, church resources, equipment, heat & light, hospitality, motor & travel expenses, repairs and renewals, subscriptions and telephone and internet costs.

9 Employees

Number of employees

The average number of employees (excluding directors) during the year was:

	2025	2024
	Number	Number
Office and management	2	1

	2025	2024
	£	£

Employment costs

Wages and salaries	62,561	18,965
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No employee received emoluments in excess of £60,000 during the year.

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 November 2024	16,485	16,485
Additions	17,018	17,018
At 31 October 2025	33,503	33,503
Depreciation		
At 1 November 2024	3,296	3,296
Charge for the year	6,043	6,043
At 31 October 2025	9,339	9,339
Carrying amount		
At 31 October 2025	24,164	24,164
At 31 October 2024	13,189	13,189

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	25,138	20,343

12 Creditors

	2025 £	2024 £
Amounts falling due within one year:		
Other taxation and social security	1,770	776
Accruals	850	1,000
	2,620	1,776

THE ANCHOR CHURCH NORTH ANTRIM LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
At 31 October 2025:			
Tangible assets	24,164	-	24,164
Current assets/(liabilities)	51,804	-	51,804
	75,968	-	75,968
	Unrestricted funds	Restricted funds	Total
	£	£	£
At 31 October 2024:			
Tangible assets	13,189	-	13,189
Current assets/(liabilities)	29,074	-	29,074
	42,263	-	42,263

14 Financial commitments, guarantees and contingent liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies, it is not possible to quantify the potential effect or give an indication of timing as to the liabilities that may arise.

15 Related party transactions

There were no related party transactions during the year to 31 October 2025.