

City Gates Baptist Church SCIO

Scotland · Charity number SC050780

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-02-17
Register	View on the OSCR register

Contact

Address	195A Whitehouse Road Edinburgh EH4 6BU
Website	www.citygatesedinburgh.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The church mission statement is 'City Gates Church: A community of faith, hope and love. To live by faith, to be known for love and to be a voice of hope.' The church: · Seeks to promote the spiritual growth of its members, · Seeks to win people to faith in the Lord Jesus Christ, · Provides fellowship, care and support for members of the congregation and others with whom it is in contact, · Provides support to the work of Christ elsewhere, · Seeks to contribute to the quality of life of the community.

Beneficiaries: 'Children or young people'

Objectives: 4. The Purposes are the advancement of religion, and in particular the Christian faith, primarily in Edinburgh and also throughout Scotland and the rest of the World by all means consistent with: 4.1. The Christian Bible. and 4.2. The Doctrinal Statement. including (without prejudice to the foregoing generality) worship, ministry, mission, witness, prayer, fellowship, networking, education, community service and the provision of activities and facilities for the community, and the relief of poverty and other social needs, including the support of individuals and other charitable organisations and agencies involved in any or all of these.

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£69,583	£54,343	-	1
2024-06-30	£56,358	£42,298	-	0
2023-06-30	£0	£0	-	0
2022-06-30	£0	£0	-	0

City Gates Baptist Church SCIO

Scotland - Charity number SC050780

Accounts

Charity registration number SC050780 (Scotland) SCIO

Charity registration number SC007337 (Scotland)

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees Mr K W McBain
Mrs S A Hicks
Mr D Broderick
Mrs J T Bennett

Charity number (Scotland) SCIO SC050780

Charity number (Scotland) SC007337

Principal address 195A Whitehouse Road
Edinburgh
EH4 6BU

Independent examiner M A P Taddei MA FCA CA
Johnston Smillie Ltd
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
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CITY GATES BAPTIST CHURCH SCIO

CITY GATES BAPTIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees present their report and financial statements for the year ended 30 June 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 constitution, 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 (FRS 102)".

Objectives and activities

The church mission statement is "City Gates Church: A community of faith, hope and love. To live by faith, to be known for love and to be a voice of hope."

The church:

- Seeks to promote the spiritual growth of its members,
- Seeks to win people to faith in the Lord Jesus Christ,
- Provides fellowship, care and support for members of the congregation and others with whom it is in contact,
- Provides support to the work of Christ elsewhere,
- Seeks to contribute to the quality of life of the community.

Achievements and performance

During the year City Gates maintain a ministry to its members and the community.

The church continued its use of the building by the community, as a venue for various groups. Through most of the year included in this report there have been choir, Pilates and counselling activities happening in the building each week. This assisted the church's finances but also expanded our service to the community by providing local facilities.

The church also held successful events for the local community at Easter and Christmas – providing easily accessible opportunities for people to engage with these Christian festivals.

Children and youth

Alongside our all-age and adult-focussed services, the church held groups for our children and young people on Sunday mornings.

The church continued its successful Wednesday morning community group for babies and toddlers.

A new monthly Sunday evening group, called Youth Hub, was held monthly for local teenagers.

Mission

The church continued to assist Bethany Christian Trust with its Winter Care Shelter and nightly Care Van, providing teams who prepared and served food. Some financial support was also given to other mission organisations.

Membership

At the end of the year the active membership of the church was 27 (2024: 27).

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Financial review

The statement of financial activities for the year ended 30 June 2025 shows a surplus on the General Fund of £13,778 (2024: deficit of £9,506) and an overall surplus of £15,240 (2024: deficit of £10,843).

Total income increased to £69,583 (2024: £56,358), driven by higher levels of donations and increased rental income from use of the church premises.

Total expenditure decreased to £54,343 (2024: £67,201). This reduction reflects the absence of the legal and professional fees incurred in the prior year, a normalisation of insurance costs following resolution of the LCP dispute, and lower general property costs, offset in part by the accrual of the LCP service charges accrual.

At 30 June 2025, the charity held adequate cash balances to meet its short-term obligations. The church building remains the charity's principal asset, and related borrowings continue to be serviced as they fall due. Following the surplus generated during the year, the trustees consider the charity's financial position at the year end to be stable, having regard to the reserves policy set out below.

Reserves Policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the charity, should be between 3 and 6 months of expenditure. The reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The trustees are aware the cash in bank is below the preferred level, however various additional costs related to the building and legal fees associated with the SCIO transfer have hit those funds.

Risk Assessment

The Eldership have considered the major risks to which the Church is exposed and have reviewed those risks and established systems and procedures to manage those risks. This includes having considered potential risk including reputational, operational and financial. Where appropriate insurance has been put in place as part of the systems to reduce risk.

Structure, governance and management

The Church is congregational in polity and the Trustees (Eldership) undertake its day to day running in accordance with the Constitution. Trustees are nominated by the church from members considered to have the appropriate gifts and skills. Election is by secret ballot in accordance with the Church Statement of Doctrine, Constitution, Values, and Covenant. The term of service is three years. Retiring Trustees are eligible for re-election.

Changes to the constitution were agreed in June 2012 to give the church increased financial powers, plus clarifying the church's charitable purposes to be advancement of religion, primarily in Edinburgh.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr K W McBain
Mrs S A Hicks
Mr D Broderick
Mrs J T Bennett

Board of Management

Church Treasurer - Mrs E Mossie
Event Management - Mrs J Jack

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

Trustees Responsibilities in Relation to the Accounts

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

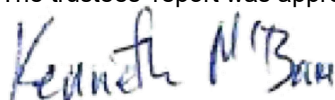
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Trust Deed of the charity. 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 have agreed to continue to have the accounts independently examined. The Trustees have the authority to make this decision as an audit is not required by the Trust Deed.

This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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



Mr K W McBain

Trustee

Dated: 26 January 2026

**CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CITY GATES BAPTIST CHURCH SCIO**

I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 5 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 financial statements 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 Charities Accounts (Scotland) Regulations 2006. 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 I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



M A P Taddei MA FCA CA

Relevant Professional Body: The Institute of Chartered Accountants in England and Wales

Johnston Smillie Ltd Chartered Accountants
5 South Gyle Crescent Lane
Edinburgh
EH12 9EG

10.02.2026

Dated:

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	59,108	-	59,108	48,656	-	48,656
Charitable activities	4	10,475	-	10,475	7,702	-	7,702
Total income		69,583	-	69,583	56,358	-	56,358
Expenditure on:							
Charitable activities	5	33,205	21,138	54,343	42,298	24,903	67,201
Total expenditure		33,205	21,138	54,343	42,298	24,903	67,201
Net income/(expenditure)		36,378	(21,138)	15,240	14,060	(24,903)	(10,843)
Transfers between funds		(22,600)	22,600	-	(23,566)	23,566	-
Net movement in funds	7	13,778	1,462	15,240	(9,506)	(1,337)	(10,843)
Reconciliation of funds:							
Fund balances at 1 July 2024		9,690	531,849	541,539	19,196	533,186	552,382
Fund balances at 30 June 2025		23,468	533,311	556,779	9,690	531,849	541,539

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

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	10		707,812		713,300
Current assets					
Debtors	11	2,217		9,436	
Cash at bank and in hand		37,110		7,553	
		39,327		16,989	
Creditors: amounts falling due within one year	13	(18,336)		(15,274)	
Net current assets			20,991		1,715
Total assets less current liabilities			728,803		715,015
Creditors: amounts falling due after more than one year	14		(172,024)		(173,476)
Net assets			556,779		541,539
The funds of the charity					
Restricted income funds	15		533,311		531,849
Unrestricted funds	16		23,468		9,690
			556,779		541,539

The financial statements were approved by the trustees on 26 January 2026



Mr K W McBain
Trustee

CITY GATES BAPTIST CHURCH SCIO

CITY GATES BAPTIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies

Charity information

City Gates Baptist Church SCIO is a charity registered in Scotland. The address of the principal office is 195A Whitehouse Road, Edinburgh, EH4 6BU.

These financial statements have been prepared under the merger method and combine the financial activities of City Gates Baptist Church (SC007337) and City Gates Baptist Church SCIO (SC050780). City Gates Baptist Church SCIO (SC050780) was established as a Scottish Charitable Incorporated Organisation (SCIO) to replace City Gates Baptist Church (SC007337) on 17 February 2021. The assets and liabilities of City Gates Baptist Church (SC007337) are still in the process of being transferred to the SCIO.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) 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)" (as amended for accounting periods commencing from 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 small charities not to prepare a Statement of Cash Flows.

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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Funds are classified as either restricted 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 process, 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.

1.4 Incoming resources

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably. All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with sufficient certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

1 Accounting policies **(Continued)**

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.

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 Donations and legacies

	Unrestricted funds	Total
	2025	2024
	£	£
Gift aid donations	48,104	44,306
General offerings	11,004	4,350
	59,108	48,656
	59,108	48,656

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Rental income	10,475	7,702

5 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	5,575	5,732
Depreciation and impairment	5,488	5,488
Insurance	1,867	5,227
Printing & stationery	29	81
Youth	402	1,042
Mission expenditure	3,182	3,870
Interest expense	15,888	19,653
Heat & light (Whitehouse Road)	4,354	7,663
Property repairs & maintenance (Whitehouse Road)	13,338	4,099
Speakers	150	370
Church resources	343	1,439
Worship	221	-
Events	236	-
	<u>51,073</u>	<u>54,664</u>
Share of support and governance costs (see note 6)		
Governance	3,270	12,537
	<u>54,343</u>	<u>67,201</u>
Analysis by fund		
Unrestricted funds	33,205	42,298
Restricted funds	21,138	24,903
	<u>54,343</u>	<u>67,201</u>

The Trustees consider there is only one charitable activity which is to promote spiritual growth and provide care and support to the community.

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

6 Support costs allocated to activities

	2025	2024
	£	£
Governance costs	3,270	12,537
	<u>3,270</u>	<u>12,537</u>
Analysed between:		
Charitable activities	3,270	12,537
	<u>3,270</u>	<u>12,537</u>
	2025	2024
	£	£
Governance costs comprise:		
Legal and professional	-	9,423
Independent examination fees	3,270	3,114
	<u>3,270</u>	<u>12,537</u>

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,270	3,114
Depreciation of owned tangible fixed assets	5,488	5,488
	<u>3,270</u>	<u>5,488</u>

8 Trustees

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

No trustee expenses were reimbursed or paid on behalf of trustees during the year (2024: £nil)

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	1	1
	<u>1</u>	<u>1</u>
	2025	2024
	£	£
Employment costs		
Wages and salaries	5,524	5,730
Social security costs	51	2
	<u>5,575</u>	<u>5,732</u>

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

9 Employees

(Continued)

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

10 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Renovations £	Total £
Cost				
At 1 July 2024	467,570	1,188	262,516	731,274
At 30 June 2025	467,570	1,188	262,516	731,274
Depreciation and impairment				
At 1 July 2024	-	476	17,498	17,974
Depreciation charged in the year	-	238	5,250	5,488
At 30 June 2025	-	714	22,748	23,462
Carrying amount				
At 30 June 2025	467,570	474	239,768	707,812
At 30 June 2024	467,570	712	245,018	713,300

Land and buildings consist of property at Whitehouse Road, Edinburgh. Depreciation on the renovations is charged over 50 years, commencing 1 March 2021. Title to the property was transferred to the SCIO in March 2024.

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	2,217	9,436

12 Loans and overdrafts

	2025 £	2024 £
Bank loans	176,830	181,636
Payable within one year	4,806	8,160
Payable after one year	172,024	173,476

The balance of the loan is secured on the property at Whitehouse Road.

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	12	4,806	8,160
Other creditors		1,260	-
Accruals and deferred income		12,270	7,114
		<u>18,336</u>	<u>15,274</u>

14 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	12	172,024	173,476
		<u>172,024</u>	<u>173,476</u>

15 Restricted funds

	At 1 July 2024 £	Resources expended £	Transfers £	At 30 June 2025 £
Building Fund	531,849	(21,138)	22,600	533,311
	<u>531,849</u>	<u>(21,138)</u>	<u>22,600</u>	<u>533,311</u>
Previous year:	At 1 July 2023	Resources expended	Transfers	At 30 June 2024
	£	£	£	£
Building Fund	533,186	(24,903)	23,566	531,849
	<u>533,186</u>	<u>(24,903)</u>	<u>23,566</u>	<u>531,849</u>

Purpose of Restricted Funds

Building Fund - the building fund represents restricted funds previously donated specifically for the purchase of the property at Whitehouse Road in addition to funds spent to date in respect of the ongoing renovation work on the property.

Transfers

The transfer in the year represents amounts transferred out of the unrestricted fund and into the restricted fund in order to reflect the use of funds for the renovations of the property.

CITY GATES BAPTIST CHURCH SCIO
CITY GATES BAPTIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2025

16 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.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	9,690	69,583	(33,205)	(22,600)	23,468
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	19,196	56,358	(42,298)	(23,566)	9,690
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 30 June 2025:			
Tangible assets	474	707,338	707,812
Current assets/(liabilities)	22,994	(2,003)	20,991
Long term liabilities	-	(172,024)	(172,024)
	<u> </u>	<u> </u>	<u> </u>
	23,468	533,311	556,779
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 June 2024:			
Tangible assets	712	712,588	713,300
Current assets/(liabilities)	817	898	1,715
Long term liabilities	8,161	(181,637)	(173,476)
	<u> </u>	<u> </u>	<u> </u>
	9,690	531,849	541,539
	<u> </u>	<u> </u>	<u> </u>

18 Related party transactions

During the year, the Elders and their immediate families donated a total of £16,750 to the Church, including associated Gift Aid.