

Charity registration number 1127649 (England and Wales)

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Bentley
S H Bruce
J Hewer
J Brooks
M P Bruce
M Brooks
S Shaw
P Swan
P Oakley
M Cunningham
S Walker
G Bradbury
L Hope
A Jordan
J Roxburgh
Rev B Scrivens
T Bentley
M R Nicholls
E S Jordan
H I Striebig
K Jones
M Odeyinde (Appointed 1 September 2025)
K Balfour (Appointed 1 September 2025)
K Thangarajah (Appointed 1 September 2025)
S A Attwell (Appointed 1 September 2025)
E V Britton (Appointed 1 September 2025)

Charity number

1127649

Principal address

Lingfield Road
East Grinstead
West Sussex
RH19 2HA

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

TRINITY METHODIST CHURCH, EAST GRINSTEAD

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6 - 7
Balance sheet	8
Notes to the financial statements	9 - 19

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 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 Deed of Union, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- A. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist church;
- B. Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- C. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church;
- D. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to be "Real People living with a Real God asking Real Questions". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.
- Provision of daily refreshments via our Café to encourage awareness of all of the above activities.
- Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The Annual Church Report prepared for the Annual Church Meeting in April 2025 details many of the achievements and performances of the Church for the year to 31st August 2025.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Highlights for the year include:

1. - Continued operation of the Café (Monday – Friday in Term time).
2. - Church Vision Day.
3. - Engagement with Churches Together – particularly Remembrance Sunday and Good Friday Service.
4. - Attendance of our Young People at 3Generate (UK wide Methodist Youth Weekend).
5. - Celebration of the 2 year anniversary of Messy Church.
6. - The running of a children's holiday club in February half term.
7. - Christmas lunch was provided for those living on their own.
8. - Trinity Messengers Puppet Team continue to visit local primary schools and care homes.
9. - Appointing an Inclusion Champion.
10. - Continuing Monthly Communion Service at Stildon Care Home and Worship at St Mary's Primary School.
11. - Creation of the Prayer Space & Creative Area.
12. - Community Fun Day to celebrate the 10 years since the completion of the rebuilding of Trinity.
13. - Tithing contributions as reported in Trinity News.
14. - Services supported by Signers & Speakers, Open Doors and Friends of Mombasa Children.

Financial review

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities. Expenditure is primarily on Church administration, the Annual Circuit Assessment, Church activities, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The Statement of Financial Activities on page 6 shows net income resources for the year totalled £57,110 (2024: £7,683 net income resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

At 31st August 2025, the Reserve was 84% of future budgeted expenses.

Future Plans

We will continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities. To aid us in this, we plan to appoint a Youth and Community Worker in the coming year.

From 1st September 2025 our circuit, Redhill and East Grinstead, will be uniting with the Dorking and Horsham Circuit to form the Gatwick and Mole Valley Circuit. The effects of which will be seen in time but we hope our mutual sharing with other local Methodist Churches will benefit Ministers, congregations and most importantly the work of God.

Following the Church Vision Day and discussions with the Stewards Leadership Team (SLT) and Church Council, a new vision statement was agreed. Our new vision is to be "Real People living with a Real God asking Real Questions." The hope is that this will allow us to explore some of the more difficult issues affecting our own unity but also come alongside those in our community who are searching for faith.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

Trinity Methodist Church, East Grinstead, was registered as a charity on 21 January 2009. It is governed by the Deed of Union (1932) and the Methodist Church Act (1976).

A Bentley	
S H Bruce	
J W Starling	(Resigned 31 August 2025)
R A Dewar	(Resigned 31 August 2025)
J Hewer	
R J Starling	(Resigned 31 August 2025)
J Brooks	
M P Bruce	
M Brooks	
P Fox	(Resigned 31 August 2025)
S Shaw	
P Swan	
P Oakley	
M Cunningham	
S Walker	
G Bradbury	
L Hope	
A Jordan	
J Roxburgh	
Rev B Scrivens	
T Bentley	
M R Nicholls	
E S Jordan	
H I Striebig	
K Jones	
M Odeyinde	(Appointed 1 September 2025)
K Balfour	(Appointed 1 September 2025)
K Thangarajah	(Appointed 1 September 2025)
S A Attwell	(Appointed 1 September 2025)
E V Britton	(Appointed 1 September 2025)

Jill Brooks resigned as a trustee on 31 August 2025 and was reappointed on 3 December 2025.

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

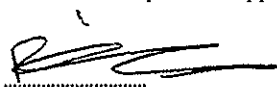
Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

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



Rev B Scrivens

Trustee

Dated: 4 March 26

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 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.

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

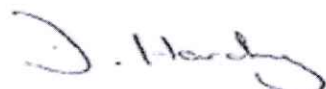
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 7 March 2026

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Donations and legacies	3	101,685	30,582	19,699	151,966	103,826
Investments	4	50,129	955	-	51,084	48,781
Other income	5	4,311	17,103	40	21,454	19,780
Total income		156,125	48,640	19,739	224,504	172,387
Expenditure on:						
Charitable activities	6	130,759	29,618	7,017	167,394	164,704
Total expenditure		130,759	29,618	7,017	167,394	164,704
Net income		25,366	19,022	12,722	57,110	7,683
Transfers between funds		(6,493)	6,493	-	-	-
Net movement in funds	8	18,873	25,515	12,722	57,110	7,683
Reconciliation of funds:						
Fund balances at 1 September 2024		104,442	2,956,537	47,006	3,107,985	3,100,302
Fund balances at 31 August 2025		123,315	2,982,052	59,728	3,165,095	3,107,985

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

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	89,550	-	14,276	103,826
Investments	4	48,781	-	-	48,781
Other income	5	3,890	15,790	100	19,780
Total income		142,221	15,790	14,376	172,387
Expenditure on:					
Charitable activities	6	130,724	30,746	3,234	164,704
Total expenditure		130,724	30,746	3,234	164,704
Net income/(expenditure)		11,497	(14,956)	11,142	7,683
Transfers between funds		(1,434)	1,434	-	-
Net movement in funds	8	10,063	(13,522)	11,142	7,683
Reconciliation of funds:					
Fund balances at 1 September 2023		94,379	2,970,059	35,864	3,100,302
Fund balances at 31 August 2024		104,442	2,956,537	47,006	3,107,985

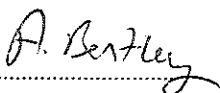
TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		2,926,965		2,936,601
Current assets					
Debtors	13	22,244		21,644	
Cash at bank and in hand		239,288		173,088	
		261,532		194,732	
Creditors: amounts falling due within one year	14	(23,402)		(23,348)	
Net current assets			238,130		171,384
Total assets less current liabilities			3,165,095		3,107,985
The funds of the charity					
Restricted income funds	15	59,728		47,006	
Unrestricted funds - general	16	123,315		104,442	
Unrestricted funds - designated	17	2,982,052		2,956,537	
		3,165,095		3,107,985	

The financial statements were approved by the trustees on 4th March 2026



A Bentley
Trustee



Rev B Scrivens
Trustee

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Trinity Methodist Church, East Grinstead is a public benefit entity, with registered office Trinity Methodist Church, Lingfield Road, East Grinstead, West Sussex RH19 2HA.

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" 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)". 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. 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.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

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.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations and offerings are included in full in the Statement of Financial Activities when receivable.

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.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

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.

Expenditure is recognised 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. Expenditure is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

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.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

No depreciation is charged in the accounts for freehold buildings on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

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.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 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.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

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.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. No depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	101,685	-	19,699	121,384
Legacies	-	30,582	-	30,582
	<u>101,685</u>	<u>30,582</u>	<u>19,699</u>	<u>151,966</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	89,550	-	14,276	103,826
	<u>89,550</u>	<u>-</u>	<u>14,276</u>	<u>103,826</u>

4 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Rental income	44,131	-	44,131	43,413	-	43,413
Interest receivable	5,998	955	6,953	5,368	-	5,368
	<u>50,129</u>	<u>955</u>	<u>51,084</u>	<u>48,781</u>	<u>-</u>	<u>48,781</u>

5 Other income

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Other income	4,311	-	40	4,351
Internal Organisations	-	17,103	-	17,103
	<u>4,311</u>	<u>17,103</u>	<u>40</u>	<u>21,454</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5 Other income

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	3,890	-	100	3,990
Internal Organisations	-	15,790	-	15,790
	<u>3,890</u>	<u>15,790</u>	<u>100</u>	<u>19,780</u>

6 Expenditure on charitable activities

	Circuit assessment or share 2025 £	Donations - Tithes 2025 £	Provision of Ministry 2025 £	Internal Organisations 2025 £	Total 2025 £
Direct costs					
Depreciation and impairment	-	-	14,636	-	14,636
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	13,795	-	-	13,795
Provision of Ministry	-	-	28,802	-	28,802
Insurance and Utilities	-	-	22,589	-	22,589
Other Expenses	-	-	9,950	-	9,950
Internal Organisations	-	-	-	14,982	14,982
	<u>60,000</u>	<u>13,795</u>	<u>75,977</u>	<u>14,982</u>	<u>164,754</u>
Share of support and governance costs (see note 7)					
Governance	-	-	2,640	-	2,640
	<u>60,000</u>	<u>13,795</u>	<u>78,617</u>	<u>14,982</u>	<u>167,394</u>
Analysis by fund					
Unrestricted funds - general	60,000	13,391	57,368	-	130,759
Unrestricted funds - designated	-	-	14,636	14,982	29,618
Restricted funds	-	404	6,613	-	7,017
	<u>60,000</u>	<u>13,795</u>	<u>78,617</u>	<u>14,982</u>	<u>167,394</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure on charitable activities

(Continued)

Previous year:	Circuit assessment or share	Donations - Tithes	Provision of Ministry	Internal Organisations	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Depreciation and impairment	-	-	17,168	-	17,168
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	14,479	-	-	14,479
Provision of Ministry	-	-	24,273	-	24,273
Insurance and Utilities	-	-	26,523	-	26,523
Other Expenses	-	-	6,163	-	6,163
Internal Organisations	-	-	-	13,578	13,578
	60,000	14,479	74,127	13,578	162,184
Share of support and governance costs (see note 7)					
Governance	-	-	2,520	-	2,520
	60,000	14,479	76,647	13,578	164,704
Analysis by fund					
Unrestricted funds - general	60,000	14,179	56,545	-	130,724
Unrestricted funds - designated	-	-	17,168	13,578	30,746
Restricted funds	-	300	2,934	-	3,234
	60,000	14,479	76,647	13,578	164,704

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,640	2,520
Analysed between:		
Provision of Ministry	2,640	2,520

Governance costs consist only of Independent Examination Fees.

8 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	2,640	2,520
Depreciation of owned tangible fixed assets	14,636	17,168

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, or the year ending 31 August 2024.

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
1	1

During the year £8,125 (2024: £7,681) was paid out in wages. There were no social security costs or pension payments made in either year.

The charity's key management personnel are the trustees, and no remuneration was paid to them during the year.

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

11 Taxation

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

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2024	2,900,000	186,888	3,086,888
Additions	-	5,000	5,000
At 31 August 2025	2,900,000	191,888	3,091,888
Depreciation and impairment			
At 1 September 2024	-	150,287	150,287
Depreciation charged in the year	-	14,636	14,636
At 31 August 2025	-	164,923	164,923
Carrying amount			
At 31 August 2025	2,900,000	26,965	2,926,965
At 31 August 2024	2,900,000	36,601	2,936,601

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Accrued income	22,244	21,644

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	23,402	23,348

15 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.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
Benevolent Fund	1,067	1,135	(403)	1,799
Key Deposits	995	40	(80)	955
Building Fund	3,493	-	(3,493)	-
Lay Assistant Fund	11,671	-	-	11,671
Property Fund	25,787	13,104	(1,894)	36,997
Youth Work	3,993	587	(1,147)	3,433
Kitchen Redevelopment Fund	-	4,873	-	4,873
	47,006	19,739	(7,017)	59,728

Previous year:

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Benevolent Fund	1,072	295	(300)	1,067
Key Deposits	915	100	(20)	995
Building Fund	5,317	-	(1,824)	3,493
Lay Assistant Fund	11,671	-	-	11,671
Property Fund	11,985	13,802	-	25,787
Youth Work	4,904	179	(1,090)	3,993
	35,864	14,376	(3,234)	47,006

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Restricted funds

(Continued)

The Benevolent Fund represents monies received that can only be used for benevolent purposes.

The Key Deposits Fund represents money received in respect of key deposits and is held subject to being repaid.

The Building Fund represents donations received that are to be spent on rebuilding the church.

The Lay Assistant Fund represents monies giving in order to fund the salary when a new Lay Assistant is appointed.

The Property Fund represents donations received for the purpose of spending on the property.

The Youth Work Fund represents monies received for the purpose of spending on activities that are related to the children and youth groups within the church.

The Kitchen Redevelopment Fund represents income received to fund the kitchen refurbishment.

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.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	104,442	156,125	(130,759)	(6,493)	123,315
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	94,379	142,221	(130,724)	(1,434)	104,442
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Departments	13,503	17,103	(14,982)	-	15,624
Land and Buildings	2,900,000	-	-	-	2,900,000
Fittings Fund	36,601	-	(14,636)	5,000	26,965
Roundabout	6,433	-	-	1,493	7,926
Legacies	-	31,537	-	-	31,537
	<u>2,956,537</u>	<u>48,640</u>	<u>(29,618)</u>	<u>6,493</u>	<u>2,982,052</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Departments	11,291	15,790	(13,578)	-	13,503
Trinity Books	319	-	-	(319)	-
Land and Buildings	2,900,000	-	-	-	2,900,000
Fittings Fund	53,769	-	(17,168)	-	36,601
Roundabout	4,680	-	-	1,753	6,433
	<u>2,970,059</u>	<u>15,790</u>	<u>(30,746)</u>	<u>1,434</u>	<u>2,956,537</u>

The Departments fund represents internal organisations and reflect income received and expenditure paid out by all the internal organisations. It also shows the balance of cash held on behalf of the internal organisations at the end of the year.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church café.

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The Fittings Fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

The Legacies Fund represents funds received as a bequest in wills.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 August 2025 are represented by:				
Tangible assets	1	2,926,964	-	2,926,965
Current assets/(liabilities)	123,314	55,088	59,728	238,130
	<u>123,315</u>	<u>2,982,052</u>	<u>59,728</u>	<u>3,165,095</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2024 are represented by:				
Tangible assets	-	2,936,601	-	2,936,601
Current assets/(liabilities)	104,442	19,936	47,006	171,384
	<u>104,442</u>	<u>2,956,537</u>	<u>47,006</u>	<u>3,107,985</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).