

SALISBURY METHODIST CHURCH

FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

SALISBURY METHODIST CHURCH

FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

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SALISBURY METHODIST CHURCH

FINANCIAL STATEMENTS

For the Year Ended 31 August 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SALISBURY METHODIST CHURCH

This Report is on the Church Accounts for the year ended 31 August 2025

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

SALISBURY METHODIST CHURCH

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For the Year Ended 31 August 2025

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 130 of the Charities Act;
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I HARDY
Bower Haven
Mount Pleasant
Stoford
Salisbury
SP2 0PP



Date: 12 January 2026

TREASURER'S APPROVAL CERTIFICATE

I approve the financial statements for the year ended 31 August 2025 and confirm that I have made available all relevant records and information for their preparation.

H J Thorne MAAT
61 Lindford Road
Hampton Park
Salisbury
SP1 3WX



Date: 12-01-2026

SALISBURY METHODIST CHURCH

BALANCE SHEET

as at 31 August 2025

	2025	2024
Endowed Assets		
Salisbury Methodist Church		
Premises		
- at cost	1,016,279	1,016,279
Equipment at WDV	57,386	56,473
Investment Properties		
- at market value as at March 2006		
24 St Edmund's Church Street	290,000	290,000
Improvements to 24a	64,728	64,728
51 Greencroft	210,000	210,000
Improvements to 51 Greencroft	35,613	35,613
	<u>1,674,006</u>	<u>1,673,093</u>
Investment Properties		
- at revaluation as at August 2025	42,297	40,669
	<u>1,716,303</u>	<u>1,713,762</u>
Bank Balances		
Current Account Co-op	68,697	112,009
Cash	39	39
Floats	30	30
Central Finance Board	15,499	14,197
	<u>84,265</u>	<u>126,275</u>
Prepayments/Accruals		
Income Accrued	0	0
Less: Payments Due	-6,000	-4,000
Received in Advance	-500	-500
Deposits Held	-186	-4,299
	<u>-6,686</u>	<u>-8,799</u>
	<u>1,793,882</u>	<u>1,831,238</u>
Financed by:		
Non-distributable Reserve	1,716,303	1,713,762
Distributable Reserves		
- as at 1 September 2024	General 117,476	104,180
Designated	0	0
prior year adjustments	117,476	104,180
Income (Page 4)	217,536	43,800
Expenditure (Page 5)	-256,520	-152,113
Surplus/(Deficit) for the period	<u>-38,984</u>	<u>25,969</u>
	78,492	173,949
To non-distributable (capital)	-913	-56,473
General Reserve	77,579	117,476
Designated Funds	<u>0</u>	<u>0</u>
	<u>1,793,882</u>	<u>1,831,238</u>

SALISBURY METHODIST CHURCH

INCOME ACCOUNT as at 31 August 2025

	2025	2024
Envelopes & Standing Orders	67,911	68,726
Gift Aid Refund	19,795	15,354
Cash Collections	1,277	1,687
Sundry Donations Income	24,437	7,118
Group Income	971	1,799
Legacies and Funeral Gifts	1,910	3,500
Outreach Worker Income	15,000	9,000
Miscellaneous Income	19,043	8,150
Service Fees	0	0
Newsletter Donations/Use of Photocopier	28	18
Coffee and Lunch	3,175	2,408
Room Lettings	30,417	22,231
Rent	32,250	35,340
Feed-In Tariff Income	0	1,667
Central Finance Interest	1,303	359
Bank Interest	0	707
TMCP Interest	19	18
Total Income	<u>217,536</u>	<u>178,082</u>

SALISBURY METHODIST CHURCH**EXPENDITURE ACCOUNT****as at 31 August 2025**

	2025	2024
Church Repairs and Maintenance	407	2,022
Property Repairs 24 Church Street & 51 Greencroft	62,068	27,952
Depreciation	5,270	4,034
Rental Commission	3,151	3,047
Rates	0	0
Assessment	88,959	46,526
Worship Expenses	795	2,386
Outreach Worker Salary	26,228	13,533
Outreach Worker Expenses	84	156
Office Administrator	20,402	11,768
Music Coordinator	6,123	3,873
Junior Church/Youth Club	250	98
Heat, Light and Water	13,521	14,711
Insurance	5,856	5,611
Donations	676	0
General Office Expenses including Telephones	11,976	7,296
Office Church Equipment (including depreciation)	0	822
AV Equipment	3,468	1,774
Miscellaneous Purchases	4,560	2,057
Group Expenses	0	0
Minibus Costs	0	0
Legal and Professional	0	0
Bank Charges	0	0
Card Charges	319	115
Mission	2,000	4,000
Support	63	0
Pastoral	217	308
Training	127	24
	256,520	152,113