

Charity registration number 1136146 (England and Wales)

HAYWARDS HEATH METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND INDEPENDENTLY EXAMINED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025



HAYWARDS HEATH METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

W Fletcher
C Dyer
D Jordan
A Jordan
D White
G Durnford
M Durnford
L Beauchamp
V Campbell
R Palmer
A Colgate
M Cottingham
B Evans-Routley
B Tomkinson
C Andrews
N Johnkay
M Sanusi

(Appointed 10 October 2024)

Charity number (England and Wales)

1136146

Principal address

c/o The Methodist Church
Perrymount Road
HAYWARDS HEATH
West Sussex
RH16 3DN

Independent examiner

Colin Dadswell FCA FCCA DChA
Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Lloyds Bank Plc
99 South Road
Haywards Heath
West Sussex
RH16 4ND

The Trustees for Methodist Church
Central Buildings
Oldham Street
Manchester
M1 1JQ

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

HAYWARDS HEATH METHODIST CHURCH

CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Statement of financial position	7
Notes to the financial statements	8 - 18

HAYWARDS HEATH METHODIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements 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 trust deed, 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 charity was formed with the primary objectives of fulfilling its responsibilities as a Methodist Church within the Methodist Connexion. The charity delivers opportunities for religious worship and supports its congregation and community.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Leadership and Governance

The Church has continued to benefit from a committed and diverse Leadership Team and Church Council, with new members joining to strengthen representation and bring fresh perspectives. The annual meeting saw the election of new congregational representatives and the appointment of a new Church Council Secretary, ensuring robust governance and continuity. The Church has also implemented the "safer recruitment" process for all volunteer roles, reflecting a strong commitment to safeguarding and best practice in leadership.

Property and Facilities

Significant improvements have been made to the Church's physical assets, enhancing safety, accessibility, and the worship environment. The most notable project was the complete redecoration of the church interior in January 2025, involving many volunteers. Other key upgrades included replacing fire-resistant doors, installing a fixed projector and sound system in the Wesley Hall, strengthening external masonry, fitting secondary glazing to the rose window to prevent water ingress, and upgrading lighting to energy-efficient LED bulbs. The Church has also addressed ongoing maintenance issues, such as water ingress and repairs to fascia boards, and installed a new notice board to improve communication. The Property Committee continues to seek volunteers to support this important work.

Pastoral Care and Community Support

The pastoral team has grown and evolved, welcoming new members and providing ongoing support to the congregation. Training in equality, diversity, and inclusion has equipped the team to better serve those facing challenges such as dementia. The Church has actively supported members and others in financial hardship through the Benevolent Fund and made referrals to the local foodbank. Initiatives like "Leave no one behind at Christmas" and the delivery of gifts to over-90s demonstrate a commitment to caring for all ages. Friendship Groups continue to thrive, offering varied opportunities for fellowship and support. The newcomers' coffee morning was well attended, and the team is exploring further ways to foster community as part of the Church's 125th anniversary celebrations.

Worship and Spiritual Life

The Worship Group has transitioned to a more reflective and participatory model, encouraging the congregation to engage deeply with worship. The Church has marked all major festivals and held its annual Memorial Service, while also responding to feedback from a comprehensive worship survey. Efforts to make worship more inclusive have included the introduction of live subtitles during services and consideration of quieter spaces for fellowship. The role of music in worship remains a focus, with ongoing discussions to ensure it enriches the spiritual life of the Church.

HAYWARDS HEATH METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Youth, Children, and Families

Youth and family ministry has seen significant developments, despite the departure of long-serving Youth and Families Worker Antony Bartlett. The Church successfully recruited new staff, Claire Steen and Sophia Aparecido-Innes, to continue and expand outreach to young people. Programmes such as Parent and Toddlers, Junior Church, Messy Church, and Chill (for 11–16 year olds) have provided valuable opportunities for engagement, learning, and fellowship. Messy Church sessions have been particularly successful, with strong attendance and enthusiastic volunteer support. The Church is also planning new groups for older youth to maintain connections as they transition out of existing programmes. School outreach has continued, with assemblies and ongoing relationship-building with local primary schools.

Inclusion and Diversity

Inclusion remains a central theme, with the Church actively promoting accessibility and diversity in all aspects of its life. The church is accessible to and safe for wheelchair users. Disability and neurodiversity have been highlighted through dedicated services, and practical steps have been taken to improve access, such as live subtitling and adjustments to noise levels during fellowship. The Church's membership in the Inclusive Church Network has been widely publicised, attracting new worshippers and fostering a welcoming environment. Training in equality, diversity, and inclusion has been delivered to staff and volunteers, and recruitment processes have been updated to reflect best practice. The Church's EDI policy has been revised, and new initiatives such as the provision of period products in toilets demonstrate a commitment to socio-economic inclusion.

Outreach and Partnerships

The Church's partnership with St Paul's Church in Kalomo Zambia, has made significant progress, particularly with the borehole project in one of its associated rural Churches. After extensive consultation and consideration of options, the decision was made to install a solar-powered pump and water storage tank, supporting both the local community's needs and sustainability. Plans for a market garden to help maintain the pump reflect a holistic approach to partnership and development.

Groups and Ministries

Various groups continue to enrich the life of the Church and support its outreach. The Action for Children Support Group has raised nearly £2,200 for charity through events and donations. The Ladies Group and Prayer Shawl Ministry provide fellowship and practical support, with the latter distributing shawls and blankets to those in need. These groups exemplify the Church's ethos of generosity, care, and community.

Conclusion

Haywards Heath Methodist Church has demonstrated resilience, adaptability, and a deep commitment to its mission over the past year. Through improvements in governance, property, pastoral care, worship, youth work, inclusion, and outreach, the Church continues to serve its congregation and the wider community with compassion and purpose. The achievements of the past year lay a strong foundation for future growth and impact as the Church celebrates its 125th anniversary and looks ahead to new opportunities.

Financial review

Despite ongoing financial challenges, the Church remains in a stable position thanks to prudent management and the generosity of its members. The Generosity Campaign launched in January 2025 resulted in increased pledges, raising an additional £5,496 which represents a 7.8% increase in freewill giving compared with 2023-2024. While there was a shortfall of income against expenditure in the year, continued efforts to encourage giving and careful budgeting have helped mitigate the impact. The Church has also managed property finances effectively, with increased hire charges and ongoing efforts to control costs amid inflation and rising energy prices.

Reserves policy

The agreed reserves policy is to maintain general reserves at a level to cover 6 months routine expenditure. Development funds are only used for larger capital projects and property funds are maintained for income and expenditure relating to the property. Other funds are designated but not restricted can be used to top up general funds if required, and by agreement of the trustees.

Structure, governance and management

Haywards Heath Methodist Church is a church within the Methodist Connexion in Great Britain. It is governed by the Methodist Deed of Union.

HAYWARDS HEATH METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

W Fletcher

C Dyer

D Jordan

A Jordan

D White

G Durnford

M Durnford

L Beauchamp

V Campbell

R Palmer

A Colgate

M Cottingham

B Evans-Routley

B Tomkinson

C Andrews

N Johnkay

W Sawyers

(Resigned 31 July 2025)

M Sanusi

(Appointed 10 October 2024)

Recruitment and appointment of trustees

If any further trustees were appointed, they would be introduced to their new role and directed to the Methodist Deed of Union. A number of publications from the Charity Commission would also be provided to ensure that new trustees would be aware of the scope of their responsibilities under the Charities Act.

Organisational structure

The day to day work of the charity is carried out by the trustees, and a paid administrative assistant.

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



W Fletcher

Trustee

Date: 

HAYWARDS HEATH METHODIST CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

HAYWARDS HEATH METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HAYWARDS HEATH METHODIST CHURCH

I report to the trustees on my examination of the financial statements of Haywards Heath Methodist Church (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.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 22/04/2026

HAYWARDS HEATH METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	100,138	22,469	122,607	115,525	18,865	134,390
Other trading activities	4	38,224	-	38,224	35,884	-	35,884
Investments	5	12,089	-	12,089	14,429	192	14,621
Total income		150,451	22,469	172,920	165,838	19,057	184,895
Expenditure on:							
Charitable activities	6	177,443	25,750	203,193	151,107	23,732	174,839
Total expenditure		177,443	25,750	203,193	151,107	23,732	174,839
Net income/(expenditure)		(26,992)	(3,281)	(30,273)	14,731	(4,675)	10,056
Transfers between funds	16	(3,838)	3,838	-	-	-	-
Net movement in funds	9	(30,830)	557	(30,273)	14,731	(4,675)	10,056
Reconciliation of funds:							
Fund balances at 1 September 2024		377,184	17,764	394,948	362,453	22,439	384,892
Fund balances at 31 August 2025		346,354	18,321	364,675	377,184	17,764	394,948

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

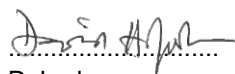
HAYWARDS HEATH METHODIST CHURCH

STATEMENT OF FINANCIAL POSITION

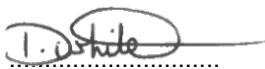
AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Trade and other receivables	13	28,964		31,318	
Cash at bank and in hand		338,856		374,187	
		<u>367,820</u>		<u>405,505</u>	
Current liabilities	14	(3,145)		(10,557)	
Net current assets			364,675		394,948
The funds of the charity					
Restricted income funds	16		18,321		17,764
Unrestricted funds	17		346,354		377,184
			<u>364,675</u>		<u>394,948</u>

The financial statements were approved by the trustees on 10/04/2026



D Jordan
Trustee



D White
Trustee

HAYWARDS HEATH METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Haywards Heath Methodist Church is a church within the Methodist Connexion in Great Britain. It is governed by the Methodist Deed of Union.

1.1 Basis of preparation

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

HAYWARDS HEATH METHODIST CHURCH

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.

1.6 Property, plant and equipment

Property, plant and equipment 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:

Freehold land and buildings	5% straight line
Fixtures and fittings	10% straight line

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 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.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' 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 trade and other receivables 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.

HAYWARDS HEATH METHODIST CHURCH

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

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

1.9 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.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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.

HAYWARDS HEATH METHODIST CHURCH

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	100,138	12,469	112,607	88,219	8,865	97,084
Legacies	-	-	-	21,263	10,000	31,263
Grants	-	10,000	10,000	-	-	-
Donated facilities	-	-	-	6,043	-	6,043
	<u>100,138</u>	<u>22,469</u>	<u>122,607</u>	<u>115,525</u>	<u>18,865</u>	<u>134,390</u>
Donations and gifts						
Loose cash incl. CAF	11,901	1,261	13,162	9,027	-	9,027
Envelopes	5,367	-	5,367	9,898	-	9,898
Standing orders	58,137	1,200	59,337	51,643	-	51,643
Tax refunds	15,448	-	15,448	14,770	-	14,770
Church organisations	-	-	-	500	-	500
Youth and families worker	-	3,475	3,475	-	8,865	8,865
Introduction of historic fund balances	-	6,463	6,463	-	-	-
Credit card donations	6,800	70	6,870	2,381	-	2,381
Other	2,485	-	2,485	-	-	-
	<u>100,138</u>	<u>12,469</u>	<u>112,607</u>	<u>88,219</u>	<u>8,865</u>	<u>97,084</u>
Grants						
Youth and Families worker (all sources)	-	10,000	10,000	-	-	-
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lettings income	<u>38,224</u>	<u>35,884</u>

HAYWARDS HEATH METHODIST CHURCH

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

5 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Interest receivable	12,089	-	12,089	14,429	192	14,621

6 Expenditure on charitable activities

	Church Activities 2025 £	Church Activities 2024 £
Direct costs		
Youth and Families staff costs	21,070	22,658
United Area Assessment	82,500	86,250
Music	5,823	2,966
Youth and family worker costs	2,569	1,074
Church consumables	1,520	532
Junior Church	-	64
	113,482	113,544
Charitable donations made by the Church (Kalomo and Benevolence fund) (see note 7)	2,161	-
Share of support and governance costs (see note 8)		
Support	82,141	56,489
Governance	5,409	4,806
	203,193	174,839
Analysis by fund		
Unrestricted funds	177,443	151,107
Restricted funds	25,750	23,732
	203,193	174,839

7 Grants payable

	Church Activities 2025 £
Grants to individuals	2,161

HAYWARDS HEATH METHODIST CHURCH

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

8 Support costs allocated to activities

	2025 £	2024 £
Office staff costs	13,644	12,482
Caretaker and cleaner	8,295	7,994
Utilities	13,135	13,684
Cleaning and sundries	573	3,374
Insurance	5,199	5,031
Property maintenance and repairs	37,127	8,418
Telephone and internet	1,153	1,861
Equipment	-	102
Printing costs	3,015	3,543
Governance costs	5,409	4,806
	<u>87,550</u>	<u>61,295</u>
<u>Analysed between:</u>		
Church Activities	<u>87,550</u>	<u>61,295</u>

	2025 £	2024 £
Governance costs comprise:		
Independent examination fees	900	900
Accountancy	1,290	1,350
Legal and professional	2,573	2,494
Bank charges	240	62
TMCP admin charges	406	-
	<u>5,409</u>	<u>4,806</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	900	900
- for other financial services	1,290	1,350
	<u>2,190</u>	<u>2,250</u>

10 Trustees

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

HAYWARDS HEATH METHODIST CHURCH

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

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Youth/Family worker	2	1
Administrative Assistant	1	1
	<hr/>	<hr/>
Total	3	2
	<hr/>	<hr/>

Employment costs

	2025 £	2024 £
Wages and salaries	32,040	35,140
Social security costs	1,857	-
Other pension costs	817	-
	<hr/>	<hr/>
	34,714	35,140
	<hr/>	<hr/>

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

12 Taxation

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

13 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
United Area contribution prepaid	22,500	22,500
Gift aid recoverable	6,353	6,953
Prepayments and accrued income	111	1,865
	<hr/>	<hr/>
	28,964	31,318
	<hr/>	<hr/>

Prepayments and accrued income represents an overpayment of PAYE to HM Revenue Customs of £111 (2024: £Nil)

HAYWARDS HEATH METHODIST CHURCH

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

14 Current liabilities

	2025 £	2024 £
Other taxation and social security	763	154
Other payables	-	6,309
Accruals and deferred income	2,382	4,094
	<u>3,145</u>	<u>10,557</u>

Accruals and deferred income consist of the following:

	2025 £	2024 £
Electricity	-	250
Gas	-	275
Water	-	300
Phone	-	350
Independent Examination	2,040	2,250
PAYE	763	82
Pension	-	72
Professional Fees (payroll admin)	342	288
Travel Expenses - Music	-	227
	<u>3,145</u>	<u>10,557</u>

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>817</u>	<u>-</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HAYWARDS HEATH METHODIST CHURCH

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

16 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	Transfers	At 31 August 2025
	£	£	£	£	£
Development fund	10,192	-	-	-	10,192
Kalomo fund	-	6,598	(1,800)	-	4,798
Youth and families worker	7,572	14,994	(23,589)	1,023	-
Benevolent	-	877	(361)	2,815	3,331
	<u>17,764</u>	<u>22,469</u>	<u>(25,750)</u>	<u>3,838</u>	<u>18,321</u>

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Development fund	-	10,192	-	-	10,192
Youth worker	22,439	8,865	(23,732)	-	7,572
	<u>22,439</u>	<u>19,057</u>	<u>(23,732)</u>	<u>-</u>	<u>17,764</u>

Development Fund

A £10,000 legacy received in 2023/24 was restricted by the terms of the donor's Will. These funds are only to be used as development funds.

Kalomo fund

Represents monies given to help fund the Kalomo project. The funds held as 'other creditors' at 1st September 2024 are now recognised as restricted funds in hand.

Youth and families worker

Represents monies given to help fund Youth and Family worker activities, which include funds provided to support the Chill Youth Group and Youth Camps. The funds held as 'other creditors' at 1st September 2024 are now recognised as restricted funds in hand.

Benevolent funds

The Trustees have concluded that this fund should be moved from designated to restricted. This has been represented by a transfer of the opening amount at 1st September 2024. Income and expenditure in the year are in relation to donations used to assist those in need as the Trustees see fit.

HAYWARDS HEATH METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 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 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Development fund	128,074	-	-	(21,778)	106,296
Property fund	29,499	40,079	(65,154)	21,778	26,202
Musical Instruments	9,732	-	(2,606)	-	7,126
Major Works	14,320	-	-	-	14,320
Books & Music	5,078	-	-	-	5,078
Prest Legacy	55,000	-	-	(1,023)	53,977
Benevolent	2,815	-	-	(2,815)	-
Outreach	39,711	-	-	-	39,711
Other designated funds	29,871	-	-	-	29,871
General funds	63,084	110,372	(109,683)	-	63,773
	<u>377,184</u>	<u>150,451</u>	<u>(177,443)</u>	<u>(3,838)</u>	<u>346,354</u>

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Development fund	128,074	-	-	-	128,074
Property fund	29,196	35,884	(35,581)	-	29,499
Musical Instruments	10,748	-	(1,016)	-	9,732
Major Works	16,000	-	(1,680)	-	14,320
Books & Music	5,078	-	-	-	5,078
Prest Legacy	55,000	-	-	-	55,000
Benevolence	2,072	844	(101)	-	2,815
Outreach	38,481	1,230	-	-	39,711
Other designated funds	3,381	26,490	-	-	29,871
General funds	74,423	101,390	(112,729)	-	63,084
	<u>362,453</u>	<u>165,838</u>	<u>(151,107)</u>	<u>-</u>	<u>377,184</u>

Development funds

Funds ringfenced by the Trustees to fund the development of the building.

Property fund

Funds ringfenced by the Trustees for the repairs and maintenance of the property. Income is recognised from lettings received in the year.

Musical Instruments

Funds ringfenced by the Trustees for the acquisition of musical equipment.

HAYWARDS HEATH METHODIST CHURCH

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

17 Unrestricted funds (Continued)

Major Works

Funds ringfenced by the Trustees for any major repairs.

Books and Music

Funds ringfenced by the Trustees to purchase books and music-related items

Prest Legacy

Legacy put aside by the Trustees as reserves.

Benevolence

The trustees have now declared this fund to be restricted and as such the brought forward balance has been transferred to the newly created restricted fund where all income and expenditure in the year has been recognised.

Outreach

Funds ringfenced by the Trustees to be used for outreach activities.

Other designated funds

A portion of general funds set aside by the Trustees as reserves.

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	346,354	18,321	364,675
	<u>346,354</u>	<u>18,321</u>	<u>364,675</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	377,184	17,764	394,948
	<u>377,184</u>	<u>17,764</u>	<u>394,948</u>

19 Related party transactions

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