

Charity registration number 1137919 (England and Wales)

CHESTER LE STREET METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

CHESTER LE STREET METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs Karen Heptinstall
Mrs Marion Smith
Mrs Brenda Wood
Mr Thomas Indian
Mrs Margaret Walton
Mrs Kathryn Johnson
Mr Stephen Wroe
Mrs Dorothy Hedley
Mr Brian Straughan
Mr Robert Dobson
Mr Frederick Johnson
Mr Robert Berry
Mrs Freda Raine
Mr Derick Lawson
Mrs Dorothy Carr
Mrs Joan Moore
Mr T Smith
Denise Holmes

(Appointed 14 October 2025)

Charity number (England and Wales)

1137919

Independent examiner

Steven Chambers
Gunnell & Chambers Accountants
8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL

CHESTER LE STREET METHODIST CHURCH

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CHESTER LE STREET METHODIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

At the beginning of September 2023 we welcomed Rev. Jenny Porterpryde as our new Minister. Working with the Lay leadership of Chester-le-Street Methodist Church, opportunities for growth and development in the ongoing life of the church are being faced.

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 governing document, the Charities Act 2011 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)" (effective 1 January 2019).

Objectives and activities

Church Mission statement - A permanent commitment by the whole Church to reach out and become more involved in the life of the community of Chester-Le-Street and for the community to be supported by the wider Church family.

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 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

Worshipping God through prayer, song and other acts of worship.

The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public benefit

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

CHESTER LE STREET METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Achievements and performance

Significant activities and achievements against objectives

Coffee mornings continue to take place on a three times a week basis. They provide a good opportunity for fostering friendship and fellowship. Coinciding with the Tuesday Coffee Morning, a group calling themselves the 'Knit and Natter' group meet for a drink while busying themselves with their knitting skills - and having a chat, of course.

The 'Thursday Lunches' have continued to operate providing a 3 course meal plus a hot drink at a very reasonable price. Another opportunity for friendship and fellowship. Thursday Lunches are held on the first and third Thursday of each month.

Wellbeing continues to be a focus of the Church and Cornerstones. On most Saturdays, sessions are held which provide people with the opportunity to either be creative or to enjoy periods for meditation.

Partnering with TLG, we have continued to support families struggling to feed their children during school holidays through 'Make Lunch.' These lunches are held on site. The enjoyment of the children was further developed through a Family Fun Day.

November saw another Memorial Service. It was a poignant time of helping not only church members but also the wider community find space to grieve.

Before Remembrance Day, many poppies were knitted. These were attached to our large wooden cross which was lifted out to stand on the steps at the front of the church. This was both admired and appreciated by many people, but particularly by the large group of people who attended the Remembrance Day Service which was held in the market place.

We held another Christmas Fayre which was well supported and Book Sales were held in September and March.

Christmas services which were held included a Christingle service with the emphasis on young children.

There was also a Carol Service which again included the ever popular Community Choir where the emphasis was on enjoyment as well as providing support for the singing of the carols. Last year's innovation was the making of a Christmas Tree from green knitted squares which were arranged on a metal frame. A development this time was the addition of knitted tree decorations. Standing at the top of the ramp the tree was a very welcoming sight for visitors to our church.

The Boys' Brigade and Brownies continue to thrive and the Toddler groups are operating at full capacity. The Women's Fellowship has continued to thrive with ever increasing members.

With fewer volunteers due to age and health issues, we are heavily reliant on faithfully committed church members who give unsparingly of their time and energy. As another year closes, we are reminded of the faithful members who have died - of their faith, their energy and their friendship.

Financial review

CHESTER LE STREET METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Income trends

Church income is primarily drawn from the Sunday collections and Gift Aid tax credit paid by the congregation and lettings income paid by external users of the building. credit paid by the congregation and lettings income paid by external users of the building.

The lettings income particularly relates to the hire of the church halls to various groups in the community. groups in the community.

Expenditure trends

The major cost is in relation to the assessment paid to the Chester-le-Street Circuit. This amounts to 63.62% of our total cost. The Circuit assessment increased by £5992 compared to the previous year.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs to Ministers.

The other expenditure includes donations to Connexional Funds, property expenditure (caretaking and cleaning costs, utilities costs, insurance and accountancy fees) and other employees' expenses.

CHESTER LE STREET METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Reserves policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This equates to £72,097. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen call on reserves. The pandemic caused some funding concerns and a closer watch on finances has been set up.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer recruitment principles, including use of criminal records, disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge and abuse of power, especially by anyone in a position of trust.
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice.

The Chester-Le-Street Church commits itself to ensuring the implementation of Connexional Safeguarding Policy: government legislation, guidance and safe practice in the circuit and in the churches.

The Chester-Le-Street Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

GDPR

The Chester-le-Street Church regularly undertakes a review of procedures to ensure that the full implications of GDPR legislation has been incorporated in our day to day operation.

Structure, governance and management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD)

CHESTER LE STREET 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:

Mrs Karen Heptinstall

Mrs Marion Smith

Mrs Brenda Wood

Mr Thomas Indian

Mrs Margaret Walton

Mrs Kathryn Johnson

Mr Stephen Wroe

Mrs Dorothy Hedley

Mr Brian Straughan

Mr Robert Dobson

Mr Frederick Johnson

Mr Robert Berry

Mrs Freda Raine

Mr Derick Lawson

Mrs Dorothy Carr

Mrs Joan Moore

Mr N Garlick

(Resigned 31 August 2025)

Mr T Smith

Denise Holmes

(Appointed 14 October 2025)

Recruitment and appointment of trustees

Trustees are appointed at the AGM

Organisational structure

Day to day management of the church is undertaken by the Church Leadership team along with the minister.

Induction and training of trustees

Trustee Training

A range of guidance produced by the Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

Related parties

The church is part of the Chester-Le-Street Methodist Circuit which is part of the Newcastle District and is also accountable to the Methodist Conference.

The internal organisations linked to the church are: Women's Fellowship, Boys' Brigade, Prayer Shawl Ministry, Jigsaw and Parents/Toddlers.

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

Mr T Smith

Trustees

2 February 2026

CHESTER LE STREET METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHESTER LE STREET METHODIST CHURCH

I report to the Trustees on my examination of the financial statements of Chester Le Street 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.

Steven Chambers

Gunnell & Chambers Accountants
8 Fellside Road
Whickham
Newcastle Upon Tyne
NE16 4AL
2 February 2026

CHESTER LE STREET METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	110,925	-	110,925	116,226	-	116,226
Charitable activities	4	23,719	82,964	106,683	59,670	35,152	94,822
Investments	5	1,418	-	1,418	2,394	-	2,394
Total income		136,062	82,964	219,026	178,290	35,152	213,442
Expenditure on:							
Charitable activities	6	170,046	66,060	236,106	195,324	28,027	223,351
Total expenditure		170,046	66,060	236,106	195,324	28,027	223,351
Net income/(expenditure) and movement in funds		(33,984)	16,904	(17,080)	(17,034)	7,125	(9,909)
Reconciliation of funds:							
Fund balances at 1 September 2024		196,160	40,504	236,664	213,194	33,379	246,573
Fund balances at 31 August 2025		162,176	57,408	219,584	196,160	40,504	236,664

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

CHESTER LE STREET METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Investments	11		67,914		67,193
Current assets					
Debtors	12	3,522		5,140	
Cash at bank and in hand		149,909		166,528	
		153,431		171,668	
Creditors: amounts falling due within one year	13	(1,761)		(2,197)	
Net current assets			151,670		169,471
Total assets less current liabilities			219,584		236,664
The funds of the Charity					
Restricted income funds	14		57,408		40,504
Unrestricted funds	15		162,176		196,160
			219,584		236,664

The financial statements were approved by the Trustees on 2 February 2026

Mr T Smith
Trustees

CHESTER LE STREET METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Chester Le Street Methodist Church is a public benefit entity.

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 and to include investment properties and certain financial instruments at fair value]. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

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.

CHESTER LE STREET 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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

CHESTER LE STREET METHODIST CHURCH

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

1 Accounting policies (Continued)

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.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	110,925	116,226

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income						
Rental income and fundraising	20,527	82,964	103,491	57,040	35,152	92,192
Services provided	1,830	-	1,830	670	-	670
Other income	1,362	-	1,362	1,960	-	1,960
	<u>23,719</u>	<u>82,964</u>	<u>106,683</u>	<u>59,670</u>	<u>35,152</u>	<u>94,822</u>

CHESTER LE STREET METHODIST CHURCH

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

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,418	2,394

6 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Wages	44,811	68,296
Cleaning materials	293	407
Heat & light	14,997	15,714
Rates	571	488
Insurance	5,191	4,969
Repairs	6,881	8,837
Stationery	865	1,346
Organist fees	330	630
Posters	171	539
Accountancy	720	720
Miscellaneous	2,476	6,626
Circuit assessment	91,740	85,752
Connexional funds	1,000	1,000
Church overheads	66,060	28,027
	236,106	223,351
Analysis by fund		
Unrestricted funds	170,046	195,324
Restricted funds	66,060	28,027
	236,106	223,351

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	-	-

8 Trustees

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

CHESTER LE STREET METHODIST CHURCH

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

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
8	8

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

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

11 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 September 2024 & 31 August 2025	67,193
Carrying amount	
At 31 August 2025	67,193
At 31 August 2024	67,193

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	3,522	5,140

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,761	2,197

CHESTER LE STREET METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

14 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
	£	£	£	£
	40,504	82,964	(66,060)	57,408
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	33,379	35,152	(28,027)	40,504
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 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	At 31 August 2025
	£	£	£	£
General funds	196,160	136,062	(170,046)	162,176
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	213,194	178,290	(195,324)	196,160
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHESTER LE STREET METHODIST CHURCH

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

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Investments	67,914	-	67,914
Current assets/(liabilities)	151,670	-	151,670
	<u>219,584</u>	<u>-</u>	<u>219,584</u>
Per balance sheet	162,176	57,408	219,584
Balance to allocate	(57,408)	57,408	-

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Investments	67,193	-	67,193
Current assets/(liabilities)	128,967	40,504	169,471
	<u>196,160</u>	<u>40,504</u>	<u>236,664</u>

17 Related party transactions

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