

**CENTRAL METHODIST CHURCH YORK**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**HPH**  
**Chartered Accountants**  
**54 Bootham**  
**YORK**  
**YO30 7XZ**

**CENTRAL METHODIST CHURCH YORK**  
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**FOR THE YEAR ENDED 31 AUGUST 2025**

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**CENTRAL METHODIST CHURCH YORK**  
**ANNUAL TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

The Trustees present their annual report together with the financial statements of Central Methodist Church York for the year ended 31 August 2025. The financial statements have been prepared in accordance with statutory requirements, the Charity's governing document and the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102).

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHURCH**

The Trustees who served the charity during the period and to the date of this report were as follows:

**Church Minister**

Deacon Judith Stoddart

**Church Stewards**

Dorothy Godfrey  
Stephanie Hanson  
Philip Paul  
Cynthia Woolley

**Circuit Steward**

Janet Bowling – appointed 12 December 2024

**Church Treasurer**

Eileen Hannah

**Pastoral Secretary**

Linda Dales

**Property Steward**

Timothy Short – appointed 17 November 2024

**Junior Church and Communion Steward**

Jose Bell

**Junior Church and Pastoral Visitor**

Sally Camidge

**Communion Steward and Pastoral Visitor**

Anita Dormer

**Charity registered number**

1176677

**Principal office**

Central Methodist Church, St. Saviourgate, YORK, YO1 8NQ

**Independent examiner**

HPH, Chartered Accountants, 54 Bootham, YORK, YO30 7XZ

**OBJECTIVES AND ACTIVITIES**

**Policies and objectives**

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

- The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church, and
- Any charitable purposes for the time being of any Connexional, District, Circuit, local or other organisation of the Methodist Church, and
- Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church, and
- Any purpose for the time being of any charity being a charity subsidiary or ancillary of the Methodist Church.

**CENTRAL METHODIST CHURCH YORK**  
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**OBJECTIVES AND ACTIVITIES (continued)**

To achieve our objectives, the Church is organised in the following way:

- The Minister
- Church Council
- Church Stewards
- Pastoral Secretary
- Church Treasurer
- Paid Staff

**The Church Council**

Purpose: the Church Council has the authority and oversight over the whole area of the ministry and mission of the Church. Aims and methods, the determination and pursuit of policy, and the deployment of available resources are its proper responsibility. The Church Council should meet not less than twice per year, at such dates as are most appropriate to the ongoing life of the Church, and its relationship with its committees and the Circuit. The Church Council act as Managing Trustees of the local property and are registered with the Charity Commission. If any legal matter arises, then only those members of the Council who are of the age 18 are eligible to be Trustees and are allowed to vote. The Church Council will appoint annually all Church Officers as determined from time to time by the Council whether on the nomination of a committee or otherwise.

**Church Stewards**

The Church Stewards are corporately responsible, together with the Minister, for giving leadership and help over the whole range of the life and activity of the Church. The role of the Church Stewards is to serve the mission and ministries of the Church with prayer, creativity and vision. By their service and example, they guide, encourage and support individuals and other groups within the Church. The Church Stewards will implement decisions made by the Church Council, and act between meetings of the Church Council in respect of all matters that are not under the purview of any of the Church committees. In all instances, however, the Church Stewards will remain accountable to the Church Council. The Church Stewards will, by mutual consent, ensure that at least one of its members is a representative on every Church Committee. Church Stewards will be elected by the General Church Meeting to serve a rotating four year term. Insofar as is possible, Church Stewards should accurately reflect the diversity of the congregation with respect to age, gender and race. However, as the appointment of Church Steward gives a seat on the Pastoral Committee Church Stewards must be at least 18 years of age.

**Pastoral Secretary**

The role of the Pastoral Secretary includes:

- To consider matters relating to Church membership
- To arrange training for membership
- To recommend to the Church Council candidates for membership
- To make arrangements for services of confirmation To prepare a report on membership for the Church Council
- To encourage the practice of fellowship, through house groups and other group
- To ensure the effectiveness of the work of pastoral visitors and house groups

The Trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in regard to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution**

The Church is an unincorporated charity and is governed under Deed of Union (1932) and the Methodist Church Act (1976) and was registered with the Charity Commission in 1932.

**Methods of appointment or election of Trustees**

The management of the Church is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

**CENTRAL METHODIST CHURCH YORK**  
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**ACHIEVEMENTS AND PERFORMANCE**

The Church continues to have a focus on vulnerable groups such as the homeless community and the socially isolated. It hosts and supports Carecent, who provide key food provision, shower facilities and advice six days a week for the homeless community of York. This has expanded beyond the morning sessions, to having afternoon sessions throughout the week.

The Church also hosts Kyra Women's Project, which offers help to local women to make positive changes in their lives, offering a range of courses, therapies, life skills and events.

The Church is part of the Place of Welcome network, a growing network of local community groups providing their neighbourhoods with places where people feel safe to belong, connect and contribute. This involves a coming together of members of the congregation and the local community for free refreshments and fellowship, there being a particular focus on vulnerable groups such as the homeless community and the socially isolated.

The Church provided affordable community space, something which continues to be identified as a need within the city centre community. In particular there are many charities who require space for training or larger meetings who are unable to afford hotels or other conference centres. The Church also offered hospitality to community classes and organisations such as the U3A, as well as individuals in the community. The Church continues its long-standing summer lunchtime concert series, featuring the large historic organ, attracting musicians from York and further afield. Audiences are made up of regular local attendees as well as visitors to York. The Church continues to pursue its goal of serving the community, particularly the most vulnerable in society. Their vision aims to transform Central Methodist Church into a city centre space for the whole community, seven days a week.

The Church renewed again its service agreement with Central Hall Westminster Ltd, an established company which has managed the very large chapel and ancillary premises at Methodist Central Hall in central London (opposite Westminster Abbey) for several decades in line with the mission and community vision of that congregation. After reviewing the previous reporting year the Church renewed the agreement with CHW for it to continue the excellent work managing the Grade II\* listed building, drawing on their considerable experience gained at Central Hall. CHW seeks to ensure that the Church's buildings and facilities have user management of the highest possible quality, in pursuit of the vision to be a community of welcome for all.

**PLANS FOR THE FUTURE**

To continue to build our ties to local community annual events, such as the Festival of Ideas, Literature festival etc. in order to increase public awareness of the building and what we can offer the local community.

**FINANCIAL REVIEW**

Incoming resources for the year amounted to £253,249 (2024: £109,102). The total resources expended were £239,555 (2024: £122,151). After taking account of a gain on investment assets of £45 (2024: £1,748), the Church made a surplus for the year of £13,739 (2024: deficit £11,301). The free reserves held by the Church at 31 August 2025 totalled £69,727 (2024: £56,118).

**Reserves level and policy**

The reserves policy for the Church is to hold a sum equivalent to 6 months average unrestricted expenditure. This amount is estimated to be in the region of £30,000. This is believed to be sufficient to meet any unforeseen item of major expenditure and/or be able to continue in the short term.

Free reserves, being those funds which are not restricted by the donor or designated for a particular purpose by the Trustees, amounted to £69,727. The Trustees recognise that this is higher than the reserves policy and will ensure these are applied to the charitable purposes.

**CENTRAL METHODIST CHURCH YORK**  
**ANNUAL TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**Eileen Hannah**

*Date: 19 May 2026*

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CENTRAL METHODIST CHURCH YORK**

I report to the Trustees on my examination of the accounts of Central Methodist Church York for the year ended 31 August 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 154 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Emma Collier, ACA  
HPH, Chartered Accountants  
54 Bootham  
YORK  
YO30 7XZ

19 May 2026

**CENTRAL METHODIST CHURCH YORK**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>						
Donations and legacies	2	60,337	121,656	-	181,993	39,521
Charitable activities	3	633	-	-	633	597
Other trading activities	4	68,214	11	-	68,225	66,266
Investments	5	1,703	-	695	2,398	2,718
<b>Total income and endowments</b>		<b>130,887</b>	<b>121,667</b>	<b>695</b>	<b>253,249</b>	109,102
<b>Expenditure on:</b>						
Charitable activities	6	117,881	121,582	92	239,555	122,151
<b>Total expenditure</b>		<b>117,881</b>	<b>121,582</b>	<b>92</b>	<b>239,555</b>	122,151
Net gains on investments		-	-	<b>45</b>	<b>45</b>	1,748
<b>Net income/(expenditure)</b>	7	<b>13,006</b>	<b>85</b>	<b>648</b>	<b>13,739</b>	(11,301)
Transfers between funds	13	603	-	(603)	-	-
<b>Net movement in funds</b>		<b>£ 13,609</b>	<b>£ 85</b>	<b>£ 45</b>	<b>£ 13,739</b>	£ (11,301)
<b>Reconciliation of funds:</b>						
Total funds brought forward		56,118	3,919	28,212	88,249	99,550
Net movement in funds		13,609	85	45	13,739	(11,301)
<b>Total funds carried forward</b>		<b>£ 69,727</b>	<b>£ 4,004</b>	<b>£ 28,257</b>	<b>£ 101,988</b>	£ 88,249

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 13 form part of these financial statements.



# CENTRAL METHODIST CHURCH YORK

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Investments	10	24,389	24,344
		<u>24,389</u>	<u>24,344</u>
<b>Current assets</b>			
Debtors	11	2,493	-
Cash at bank and in hand		78,162	66,687
		<u>80,655</u>	<u>66,687</u>
Creditors: amounts falling due within one year	12	(3,056)	(2,782)
		<u>77,599</u>	<u>63,905</u>
<b>Net current assets</b>		77,599	63,905
<b>Total net assets</b>		<u><b>£ 101,988</b></u>	<u><b>£ 88,249</b></u>
<b>Charity funds</b>			
Endowment funds	13	28,257	28,212
Restricted funds	13	4,004	3,919
Unrestricted funds	13	69,727	56,118
		<u>£ 101,988</u>	<u>£ 88,249</u>
<b>Total funds</b>		<u><b>£ 101,988</b></u>	<u><b>£ 88,249</b></u>

The financial statements were approved and authorised for issue by the Trustees on 19 May 2026 and signed on their behalf by:

Eileen Hannah, Treasurer

The notes on pages 8 to 13 form part of these financial statements.

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

**1. ACCOUNTING POLICIES**

**a) *Basis of preparation of the financial statements***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and UK Generally Accepted Accounting Practice.

In previous years the Church prepared its accounts using the receipts and payments accounting method. This is the first year that the accruals method has been used. The previous year's figures have also been adjusted to reflect the accruals accounting method.

Central Methodist Church York meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**b) *Going Concern***

The Trustees have a reasonable expectation that the Charity has sufficient resources to be able to continue in existence for the foreseeable future. They believe that the going concern basis is appropriate in the preparing the financial statements.

**c) *Income***

All income is recognised once the Church has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Church has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy is recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Church, can be reliably measured.

**d) *Expenditure***

Expenditure is recognised when a liability is incurred, or a constructive obligation arises that results in the payment being unavoidable. Resources expended include attributable VAT which cannot be recovered.

Expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Church's objectives, as well as any associated support costs.

**e) *Taxation***

As a charity, Central Methodist Church York is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No direct tax charges have arisen in the Church. The Church suffers VAT on expenses which is not recoverable.

**f) *Investments***

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'gains/(losses) on investments' in the SOFA.

Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)**

**1. ACCOUNTING POLICIES (CONTINUED)**

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit of similar account.

**i) Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Creditors and provisions are recognised at the amount that the Church anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**j) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Church for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds are expendable funds which are held on trust to be retained for the benefit of the Church as a capital fund. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Investment income, gains and losses are allocated to the appropriate fund.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Offerings, including Gift Aid	24,672	-	24,672	28,441
Donations	1,657	390	2,047	1,785
Legacies	15,957	-	15,957	2,000
Grants	18,051	121,266	139,317	7,295
	<b>£ 60,337</b>	<b>£ 121,656</b>	<b>£ 181,993</b>	<b>£ 39,521</b>

In 2024 income from donations and legacies amounting to £3,039 related to restricted funds.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Organ recitals	633	633	597
	<b>£ 633</b>	<b>£ 633</b>	<b>£ 597</b>

In 2024 all income from charitable activities related to unrestricted funds.

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)**

**4. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Lettings	68,214	-	68,214	65,986
Other income	-	11	11	280
	<u>£ 68,214</u>	<u>11</u>	<u>£ 68,225</u>	<u>£ 66,266</u>

In 2024 all income from other trading activities related to unrestricted funds.

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds £</b>	<b>Endowment Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Investment income	1,703	695	2,398	2,718
	<u>£ 1,703</u>	<u>£ 695</u>	<u>£ 2,398</u>	<u>£ 2,718</u>

In 2024 income from investments amounting to £887 related to endowment funds.

**6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Endowment Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
Circuit assessment	29,698	-	-	29,698	27,625
Repairs and maintenance	38,405	120,896	-	159,301	35,509
Insurance, utilities, etc	34,704	-	-	34,704	47,693
Wages and salaries	2,598	-	-	2,598	2,486
Service expenses	1,017	386	-	1,403	1,156
Music	2,736	-	-	2,736	1,709
Office expenses	2,087	-	-	2,087	2,032
Accountancy fees	2,619	-	-	2,619	-
Other expenditure	4,017	300	92	4,409	3,941
	<u>£ 117,881</u>	<u>£ 121,582</u>	<u>£ 92</u>	<u>£ 239,555</u>	<u>£ 122,151</u>

In 2024 expenditure amounting to £19,510 related to restricted funds and £75 to endowment funds.

**7. NET INCOME/EXPENDITURE FOR THE YEAR**

**The surplus for the year is stated after charging:**

	<b>2025 £</b>	<b>2024 £</b>
Independent Examiner's remuneration	829	-
Other fees paid to Examiner	<u>1,790</u>	<u>-</u>

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)**

**8. TRUSTEES' REMUNERATION AND EXPENSES**

During the year, 1 Trustee, who is a Church Steward, has been paid remuneration amounting to £2,598 (2024: 1 Trustee - £2,486). No expenses were reimbursed to Trustees in the year (2024: none).

**9. STAFF COSTS**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Wages and salaries	2,598	2,486
	<u>£ 2,598</u>	<u>£ 2,486</u>

The average number of employees in the year was 1 (2024 - 1). There were no employees with emoluments above £60,000 in the year (2024 - none).

The total key management personnel remuneration for the year totalled £2,598 (2024: £2,486). The key management personnel of the Charity comprises of the Trustees.

**10. FIXED ASSET INVESTMENTS**

	<b>Other Investments £</b>
<b>Cost or valuation</b>	
At 1 September 2024	24,344
Revaluations	45
<b>At 31 August 2025</b>	<u>£ 24,389</u>
<b>Net book value</b>	
<b>At 31 August 2025</b>	<u>£ 24,389</u>
At 31 August 2024	<u>£ 24,344</u>

**11. DEBTORS**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Due within one year</b>		
Prepayments	2,493	-
	<u>£ 2,493</u>	<u>£ -</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
Trade creditors	135	2,569
Accruals	2,619	-
Other creditors	302	213
	<u>£ 3,056</u>	<u>£ 2,782</u>

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)**

**13. STATEMENT OF FUNDS**

**Statement of funds - current year**

	At 1 September 2024 £	Income £	Expenditure £	Transfers in/(out) £	Gains £	At 31 August 2025 £
<b>Unrestricted funds</b>						
General funds	56,118	130,887	(117,881)	603	-	69,727
<b>Endowment funds</b>						
Endowment fund	28,212	695	(92)	(603)	45	28,257
<b>Restricted funds</b>						
Roof fund	3,039	40	(240)	-	-	2,839
Benevolence fund	732	-	(300)	-	-	432
New Earswick Methodist Community	148	401	(386)	-	-	163
Energy Efficiency Project	-	121,226	(120,656)	-	-	570
	3,919	121,667	(121,582)	-	-	4,004
<b>Total of funds</b>	£ 88,249	£ 253,249	£ (239,555)	£ -	£ 45	£ 101,988

**Statement of funds - prior year**

	At 1 September 2023 £	Income £	Expenditure £	Transfers in/(out) £	Gains £	At 31 August 2024 £
<b>Unrestricted funds</b>						
General funds	52,844	105,176	(102,566)	664	-	56,118
<b>Endowment funds</b>						
Endowment fund	26,464	887	(75)	(812)	1,748	28,212
<b>Restricted funds</b>						
Roof fund	19,510	3,039	(19,510)	-	-	3,039
Benevolence fund	732	-	-	-	-	732
New Earswick Methodist Community	-	-	-	148	-	148
	20,242	3,039	(19,510)	148	-	3,919
<b>Total of funds</b>	£ 99,550	£ 109,102	£ (122,151)	£ -	£ 1,748	£ 88,249

**Fund descriptions**

Endowment funds

The income from the Endowment is expendable. The net income after expenditure is transferred to unrestricted funds.

**CENTRAL METHODIST CHURCH YORK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025 (CONTINUED)**

**13. STATEMENT OF FUNDS (continued)**

**Fund descriptions**

Restricted funds

Roof fund - funding towards roof repairs.

Benevolence fund - funding to help those in need.

New Earswick Community - internal organisation for running of services in New Earswick.

Energy Efficiency Project - funding towards energy efficiency schemes.

Transfers

Transfers were made out of the Endowment fund into the General fund in relation to the surplus made during the year in relation to the investment income received.

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Endowment funds 2025 £</b>	<b>Total funds 2025 £</b>
Fixed asset investments	-	-	24,389	24,389
Current assets	72,783	4,004	3,868	80,655
Creditors due within one year	(3,056)	-	-	(3,056)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	£ 69,727	£ 4,004	£ 28,257	£ 101,988
	<hr/>	<hr/>	<hr/>	<hr/>

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Endowment funds 2024 £</b>	<b>Total funds 2024 £</b>
Fixed asset investments	-	-	24,344	24,344
Current assets	58,900	3,919	3,868	66,687
Creditors due within one year	(2,782)	-	-	(2,782)
	<hr/>	<hr/>	<hr/>	<hr/>
Total	£ 56,118	£ 3,919	£ 28,212	£ 88,249
	<hr/>	<hr/>	<hr/>	<hr/>

**15. RELATED PARTY TRANSACTIONS**

Donations received from related parties in the year totalled £1,000 (2024 - £1,000). There were no other related party transactions.