

Charity registration number 518144 (England and Wales)

CROWN LANE FREE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



CROWN LANE FREE METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr A Clark
Mrs B Clark
Mr J W Rosendale
Rev I K Clarkson
Mr C Hogarth
Mr D Rosendale

Charity number (England and Wales)

518144

Principal address

Godson House Farm
Catforth
Preston
Lancashire
England
PR4 0HE

Independent examiner

T M Preece FCCA
Dalton House
9 Dalton Square
Lancaster
Lancashire
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LA1 1WD

CROWN LANE FREE METHODIST CHURCH

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CROWN LANE FREE METHODIST CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 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 governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, 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 object of the Crown Lane Free Methodist Church is the furtherance of the religious and other charitable work of the Free Methodist Church of North America.

The church was established for Christian worship, prayer, Bible teaching and the preaching of the gospel. We seek to serve the local community by providing a place of prayer and worship. Our Sunday services each week continue to underline these objectives. The support of missionary work in various parts of the world is high on our agenda. The words of Jesus underline these objectives, "Go you therefore and teach all nations.

At the end of June we had a barbecue and sports evening, a good number of people were there, the young people did sports and races but got completely soaked because of the heavy rain, they really enjoyed it! Will Marsden gave a gospel message near the end, people were really listening.

During November we had a firework night, Fire pits were lighted and many folk attended. A message was given by John Gorst before the fireworks were lit everyone was invited to stay for soup, hot dogs and cakes. The monthly service in the local care home continues with many of the residents attending who really appreciate a friendly chat with people from the church. The ladies meetings are held almost every month with many interesting speakers, refreshments are always available. A ladies day is usually held each year with a special speaker and a good meal. Youth work and the children's club continue on Friday nights. We pray that the numbers will increase in the coming months.

The mini bus continues to be used by the youth club for travelling to various events etc, and picking up children to attend the Christmas play and other activities. A mother and toddler group has now been started which is very well attended. Good opportunities are created each week to share the gospel message with children, mums and dads.

A carol service was held in the church this year; also a service was held on Christmas day.

The local school used the church building for their annual nativity play and the junior Christmas performance; the church was packed with parent's children and friends. We are also able to use the mini bus to transport pupils and staff to outside school activities which is greatly appreciated. Carol Services were also held in the local priory hospital and Swillbrook Rest Home.

We praise the Lord for His blessings day by day one being the fact that our services continue to be on line and many people can see and hear the word of God in their homes.

We look forward to the future as the Lord leads us together in the days ahead.

Public benefit

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

All our activities are offered free of charge to ensure they are accessible to all, and we are regularly promote and publicise our activities in the local community.

CROWN LANE FREE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance

Significant activities and achievements against objectives

Looking back over 2025 we are thankful to God for His continued provision of the gifts tithes and offerings for His work. We count it a privilege to have been able to support many missionary societies and individuals home and overseas, with gifts amounting to £45,344. We have continued to reach out into our local community with God's love and care.

Financial review

Reserves held are usually sufficient to pay on-going expenses for at least two months. Any surplus funds are transferred to interest bearing accounts. Reserves held at the year-end are £187,860 (2024 - £301,187).

Investment policy

At the present time the trustees are seeking to use the money we have received from the sale of the land to help and support other Christian organizations and individuals. Also funds are being used to maintain and improve the church building and its facilities for the community in this area. Work has now been completed on the improvements to the church building.

A house and small field was purchased in 2018 adjacent to the church with a view to be used as a manse or rented out to church personnel. We have now completed an extension at the back of the property which is a new kitchen, utility room and toilet facilities. Since May it has been occupied by our own Pastor and his family.

A replacement garage has also been built as well as tarmacking the drive area. New fencing has been completed around the property and a storage shed across the yard has been re-roofed with electricity being restored after strong winds cut the supply off. The field is at the moment rented out on an annual summer grazing agreement, but could be used for car park extension and games area in the future.

Structure, governance and management

The charity was established by trust deed dated 27/03/00 (New Scheme) and is registered with the Charity Commission, No 518144

Crown Lane Free Methodist Church is one of a number of Free Methodist Churches in the United Kingdom Conference.

The members of the church elect the trustees on an annual basis. The annual General meeting is held in the early part of the year.

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

Mr A Clark

Mrs B Clark

Mr J W Rosendale

Rev I K Clarkson

Mr C Hogarth

Mr D Rosendale

Recruitment and appointment of trustees

The members of the church elect the trustees on an annual basis. The annual general meeting is held in the early part of the year.

CROWN LANE FREE METHODIST CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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Mr A Clark

Date:

CROWN LANE FREE METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CROWN LANE FREE METHODIST CHURCH

I report to the trustees on my examination of the financial statements of Crown Lane Free Methodist Church (the charity) for the year ended 31 December 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 and the Charities Act (Northern Ireland) 2008. You are satisfied that the financial statements of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements carried out under section 65 of the Charities Act (Northern Ireland) 2008 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008 and 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 63 of the Charities Act 2008 and 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 accounting requirements of the Charities Act (Northern Ireland) 2008 and 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.

T M Preece FCCA

Dalton House
9 Dalton Square
Lancaster
Lancashire
LA1 1WD
United Kingdom
Date:

CROWN LANE FREE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	66,598	3,417	70,015	67,291	3,178	70,469
Investments	4	11,958	1	11,959	17,332	-	17,332
Total income		78,556	3,418	81,974	84,623	3,178	87,801
Expenditure on:							
Charitable activities	5	117,485	3,748	121,233	125,458	3,361	128,819
Total expenditure		117,485	3,748	121,233	125,458	3,361	128,819
Net expenditure and movement in funds		(38,929)	(330)	(39,259)	(40,835)	(183)	(41,018)
Reconciliation of funds:							
Fund balances at 1 January 2025		1,619,855	1,274	1,621,129	1,660,689	1,458	1,662,147
Fund balances at 31 December 2025		1,580,926	944	1,581,870	1,619,854	1,275	1,621,129

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

CROWN LANE FREE METHODIST CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		644,769		637,719
Investment property	13		749,024		681,804
			<u>1,393,793</u>		<u>1,319,523</u>
Current assets					
Debtors	14	7,245		7,425	
Cash at bank and in hand		184,166		297,823	
		<u>191,411</u>		<u>305,248</u>	
Creditors: amounts falling due within one year	15	(3,334)		(3,642)	
		<u>188,077</u>		<u>301,606</u>	
Total assets less current liabilities			<u>1,581,870</u>		<u>1,621,129</u>
The funds of the charity					
Restricted income funds	17		944		1,275
Unrestricted funds	18		1,580,926		1,619,854
			<u>1,581,870</u>		<u>1,621,129</u>

The financial statements were approved by the trustees on

.....
Mr A Clark

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Crown Lane Free Methodist Church is an unincorporated charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, the Charities Act (Northern Ireland) 2008, 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.

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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 bases:

Freehold land and buildings	Nil
Fixtures and fittings	15% Reducing balance
Computers	25% Straight line
Motor vehicles	25% Reducing balance

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 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 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.

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

1.10 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.

Derecognition of financial liabilities

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

1.11 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.

1.12 Retirement benefits

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

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	66,598	3,417	70,015	67,291	3,178	70,469

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Rental income	205	-	205	480	-	480
Interest receivable	11,753	1	11,754	16,852	-	16,852
	<u>11,958</u>	<u>1</u>	<u>11,959</u>	<u>17,332</u>	<u>-</u>	<u>17,332</u>

CROWN LANE FREE METHODIST CHURCH

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

5 Expenditure on charitable activities

	Church activities 2025 £	Church activities 2024 £
Direct costs		
Staff costs	36,792	40,464
Depreciation and impairment	5,558	7,060
Insurance	3,164	3,147
Telephone	1,028	832
Postage and stationery	281	327
Sundries	262	459
Travelling	-	810
Church running costs	10,266	9,354
Repairs and maintenance	3,554	4,527
conference levy	2,892	2,532
Subscriptions	248	239
Visiting preachers expenses	1,135	1,510
Woodland running costs	5,000	12,750
Minibus expenses	2,382	2,756
Outreach expenses	1,275	439
	<hr/>	<hr/>
	73,837	87,206
Grant funding of activities (see note 6)	45,343	39,643
Share of support and governance costs (see note 7)		
Support	50	50
Governance	2,003	1,920
	<hr/>	<hr/>
	121,233	128,819
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	117,485	125,458
Restricted funds	3,748	3,361
	<hr/>	<hr/>
	121,233	128,819
	<hr/>	<hr/>

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Grants payable

	Church activities 2025 £	Church activities 2024 £
Grants to institutions:		
Christian Institute	3,200	2,200
Heart Church	5,050	3,000
The Faith Mission	1,200	2,950
Kays Farm Childrens Homes	7,500	120
Ministry to Asians	1,200	1,700
Tanzania Farm Trust	7,200	2,200
Slavic Gospel	3,170	6,700
SportsReach	2,400	2,250
Message Trust	650	250
Hungry for Life	1,053	1,680
MAF	1,000	-
Logos Ministries International	1,938	2,000
Glasgow church plant	6,600	6,600
Yorkshire Camps	-	5,000
Armenian Ministries	-	1,000
Other	1,557	943
	<u>43,718</u>	<u>38,593</u>
Grants to individuals	1,625	1,050
	<u>45,343</u>	<u>39,643</u>

7 Support costs allocated to activities

	2025 £	2024 £
Bank charges	50	50
Governance costs	2,003	1,920
	<u>2,053</u>	<u>1,970</u>
Analysed between:		
Church activities	<u>2,053</u>	<u>1,970</u>

CROWN LANE FREE METHODIST CHURCH

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

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,003	1,920
	Depreciation of owned tangible fixed assets	5,558	7,060
		<u> </u>	<u> </u>

9 Trustees

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

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable activities	1	1
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	34,074	37,902
Other pension costs	2,718	2,562
	<u> </u>	<u> </u>
	<u>36,792</u>	<u>40,464</u>

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

11 Taxation

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

CROWN LANE FREE METHODIST CHURCH

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

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 January 2025	608,192	24,166	361	10,000	642,719
Additions	10,008	2,600	-	-	12,608
At 31 December 2025	618,200	26,766	361	10,000	655,327
Depreciation and impairment					
At 1 January 2025	-	-	-	5,000	5,000
Depreciation charged in the year	-	4,015	293	1,250	5,558
At 31 December 2025	-	4,015	293	6,250	10,558
Carrying amount					
At 31 December 2025	618,200	22,751	68	3,750	644,769
At 31 December 2024	608,192	24,166	361	5,000	637,719

13 Investment property

	2025 £
Fair value	
At 1 January 2025	681,803
Additions through external acquisition	67,221
At 31 December 2025	749,024

The investment property was valued at market value by the Trustees at 31 December 2021.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	7,245	7,425

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	457	617
Trade creditors	1,552	1,765
Accruals and deferred income	1,325	1,260
	3,334	3,642

CROWN LANE FREE METHODIST CHURCH

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

16 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,718	2,562
	<u>2,718</u>	<u>2,562</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.

17 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 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Sunday school	-	-	(160)	(160)
Gifts for specific purposes	262	420	(483)	199
	1,012	2,998	(3,105)	905
	<u>1,274</u>	<u>3,418</u>	<u>(3,748)</u>	<u>944</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Sunday school	295	787	(820)	262
Gifts for specific purposes	1,163	2,391	(2,541)	1,013
	<u>1,458</u>	<u>3,178</u>	<u>(3,361)</u>	<u>1,275</u>

CROWN LANE FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 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 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General fund	600,204	78,556	(131,478)	547,282
Unrestricted deignated fund	1,019,650	-	(5,040)	1,014,610
General funds	1	-	19,033	19,034
	<u>1,619,855</u>	<u>78,556</u>	<u>(117,485)</u>	<u>1,580,926</u>

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Unrestricted fund	756,089	84,623	(118,548)	722,164
Designated fund	904,600	-	(6,910)	897,690
	<u>1,660,689</u>	<u>84,623</u>	<u>(125,458)</u>	<u>1,619,854</u>

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	644,041	728	644,769
Investment properties	749,024	-	749,024
Current assets/(liabilities)	187,861	216	188,077
	<u>1,580,926</u>	<u>944</u>	<u>1,581,870</u>

CROWN LANE FREE METHODIST CHURCH

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

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	636,863	856	637,719
Investment properties	681,804	-	681,804
Current assets/(liabilities)	301,187	419	301,606
	<u>1,619,854</u>	<u>1,275</u>	<u>1,621,129</u>

20 Related party transactions

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