

ELM RIDGE METHODIST CHURCH
STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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FOR THE YEAR ENDED
31 AUGUST 2022

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Charity Registration Number: 1126826

ELM RIDGE METHODIST CHURCH

Independent Examiner's report to the Trustees of Elm Ridge Methodist Church

I report to the Trustees on my examination of the accounts of Elm Ridge Methodist Church (the Church) for the year ended 31 August 2022, which are set out on pages 2 to 7.

Responsibilities and basis of report

As the Church's Trustees, 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 Church's accounts carried out under section 145 of the 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

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 as required by section 130 of the Act; or
- (2) the accounts do not accord with these records.

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.

Signed:

Name: Stephen Watson Gardner

Firm: King Hope

Relevant professional qualification or membership of Professional body (if any):

Institute of Chartered Accountants in England and Wales

Address: 31 Victoria Road
Darlington
DL1 5SB

Date: 24 March 2023

ELM RIDGE METHODIST CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	General Fund (unrestricted) £	Restricted Funds (see note 13) £	Unrestricted Funds £	TOTAL FUNDS 2022 £	2021 £
RECEIPTS						
Offerings	1	64,148	-	-	64,148	66,003
Donations		5,747	-	-	5,747	1416
Weddings & Funeral Fees (net)		1,299	-	-	1,299	-
Events (net)		2,871	-	-	2,871	-
Room Hire		13,299	-	-	13,299	4,083
Sundry Income	2	1,177	-	-	1,177	1,884
Interest		45	372	120	537	467
Dividends		-	3,818	-	3,818	3,538
Legacies		-	-	-	-	5,000
		88,586	4,190	120	92,896	82,391
Sale of Investments		-	21,697	-	21,697	-
Sale of furniture		1,358	-	-	1,358	-
TOTAL RECEIPTS		89,944	25,887	120	115,951	82,391
PAYMENTS						
Circuit Assessment		57,236	-	-	57,236	57,236
Salaries	3	13,304	-	-	13,304	11,933
Donations	4	1,923	-	-	1,923	554
Premises Costs	5	32,441	-	-	32,441	27,994
Administration expenses	6	7,465	-	-	7,465	9,270
Other expenses	7	15,359	-	-	15,359	2,384
Management charges		-	745	73	818	550
		127,728	745	73	128,546	109,921
Purchase of fixed assets		-	-	-	-	2,969
TOTAL PAYMENTS		127,728	745	73	128,546	112,890
NET RECEIPTS/(PAYMENTS)						
FOR THE YEAR		(37,784)	25,142	47	(12,595)	(30,499)
Transfers between Funds		40,195	(40,144)	(51)	-	-
NET MOVEMENT IN CASH FUNDS		2,411	(15,002)	(4)	(12,595)	(30,499)
TOTAL CASH FUNDS BROUGHT FORWARD		34,343	92,829	25,473	152,645	183,144
TOTAL CASH FUNDS CARRIED FORWARD		36,754	77,827	25,469	140,050	152,645

ELM RIDGE METHODIST CHURCH

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
CHURCH CASH FUNDS					
Trustees for Methodist Church Purposes	10b	25,469	77,827	103,296	118,302
Central Finance Board	12	950	-	950	5,708
Bank Accounts		35,804	-	35,804	28,629
Cash in Hand		-	-	-	6
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL CHURCH CASH FUNDS		62,223	77,827	140,050	152,645
		<hr/>	<hr/>	<hr/>	<hr/>
OTHER ASSETS					
Furniture and Equipment	9	73,683	-	73,683	79,261
Investments	10a	-	131,264	131,264	168,508
Debtors and prepayments	11	16,525	-	16,525	14,309
		<hr/>	<hr/>	<hr/>	<hr/>
		90,208	131,264	221,472	262,078
		<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES					
Creditors and accruals		3,671	-	3,671	1,941
		<hr/>	<hr/>	<hr/>	<hr/>

Approved by the Church Council and signed on its behalf by:-

.....
Stephen Sutcliffe

.....
Revd. John David Howard

Dated: 24 March 2023

The notes on pages 4 to 7 form part of these accounts.

ELM RIDGE METHODIST CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1. OFFERINGS	2022	2021
	£	£
Services	3,768	3,304
Standing Orders/Gift Aid	44,782	51,623
Tax Refunds	12,246	10,395
Other	3,352	681
	<hr/>	<hr/>
	64,148	66,003
	<hr/>	<hr/>
2. SUNDRY INCOME		
Church Flat	480	480
Printing and copying	697	1,404
	<hr/>	<hr/>
	1,177	1,884
	<hr/>	<hr/>
3. SALARIES		
Secretary	5,701	7,916
Pension	161	479
Others	7,412	7,849
Coronavirus Job Retention Scheme	-	(4,311)
Payroll admin charge	30	-
	<hr/>	<hr/>
	13,304	11,933
	<hr/>	<hr/>
The average number of persons employed was 2 (2021 - 2).		
Only 11 payments of salary are shown due to management of payroll to the Methodist Church Central Finance Bureau. August 2022 salaries were paid in September 2022.		
4. DONATIONS MADE		
Connexional	450	-
Others	1,473	554
	<hr/>	<hr/>
	1,923	554
	<hr/>	<hr/>
5. PREMISES COSTS		
Roof repairs	-	9,080
Maintenance	12,982	7,660
Electric, Gas and Water	13,774	5,444
Insurance	5,685	5,810
	<hr/>	<hr/>
	32,441	27,994
	<hr/>	<hr/>

ELM RIDGE METHODIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6. ADMINISTRATION EXPENSES	2022	2021
	£	£
Office expenses	3,860	6,750
Telephone	1,289	527
Bank Charges	186	169
Independent examiners fees	1,890	1,824
Professional fees	240	-
	<u>7,465</u>	<u>9,270</u>

7. OTHER EXPENSES		
Sanctuary Project expenditure	10,648	-
Garden Project expenditure	1,282	1,533
Housekeeping and hygiene	1,474	313
Books & Miscellaneous	1,955	538
	<u>15,359</u>	<u>2,384</u>

8. TRUSTEE REMUNERATION AND EXPENSES

Salary costs includes £7,412 (2021: £7,849) paid to a trustee. This is for cleaning work and does not remunerate that person for duties as a trustee. The church flat was rented to a trustee at less than market value until October 2021.

9. FURNITURE & EQUIPMENT

	Organ	Antique	Furniture	Total	Total
	£	Furniture	& Equipment	2022	2021
		£	£	£	£
Written-down value brought forward 1.9.21	54,000	18,043	7,218	79,261	81,870
Additions for the year	-	-	-	-	2,969
Written down value of disposals	-	-	-	-	-
	<u>54,000</u>	<u>18,043</u>	<u>7,218</u>	<u>79,261</u>	<u>84,839</u>
Depreciation for the year	(3,000)	(1,231)	(1,347)	(5,578)	(5,578)
	<u>51,000</u>	<u>16,812</u>	<u>5,871</u>	<u>73,683</u>	<u>79,261</u>

Assets are depreciated by an agreed proportion of the purchase price each year.

ELM RIDGE METHODIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The antique furniture was valued free of charge by Tennants of Leyburn in 2018. This valuation has been maintained as the basis of the written down value in the accounts.

The organ was revalued at £60,000 by Dr A.J. Henderson on 7 October 2019.

10. TRUSTEES FOR METHODIST CHURCH PURPOSES

This is an investment-receiving body within the Methodist Church. Funds held with them comprise:-

	Restricted Fund £	Unrestricted Fund £	Totals 2022 £	2021 £
a) Investments				
Managed Equity Fund units				
- valuation at 1.9.21	168,508	-	168,508	132,816
- increase/(decrease) in valuation over the year	(15,547)	-	(15,547)	35,692
- sale proceeds	(21,697)	-	(21,697)	-
	<hr/>	<hr/>	<hr/>	<hr/>
- valuation at 31.8.22	131,264	-	131,264	168,508
b) Cash Deposits				
Trustees Interest Fund	77,827	25,469	103,296	118,302
	<hr/>	<hr/>	<hr/>	<hr/>
	209,091	25,469	234,560	286,810
	<hr/>	<hr/>	<hr/>	<hr/>

11. DEBTORS AND PREPAYMENTS

In addition to the sum shown, certain receipts from 6 April 2022 to 31 August 2022 will be subject to a future gift aid claim.

12. CENTRAL FINANCE BOARD CASH DEPOSITS

	2022 £	2021 £
General Fund	950	5,708
	<hr/>	<hr/>
	950	5,708
	<hr/>	<hr/>

ELM RIDGE METHODIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

13. ANALYSIS OF RESTRICTED FUNDS

	Restricted Fund £	Totals	
		2022 £	2021 £
Incoming Cash Resources			
Interest	372	372	371
Dividends	3,818	3,818	3,538
Sale of investments	21,697	21,697	-
Total Incoming Cash Resources	25,887	25,887	3,909
Cash Resources Use			
Management Charges	745	745	499
Total Cash Resources Used	745	745	499
Net Incoming Cash Resources	25,142	25,142	3,410
Transfers to General Fund	(40,144)	(40,144)	(27,409)
Increase/(Decrease) in valuation of investments	(37,244)	(37,244)	35,692
Net movement in funds	(52,246)	(52,246)	11,693
Funds brought forward	261,337	261,337	249,644
Funds carried forward	209,091	209,091	261,337

The carried forward Fund value is represented by:-

	2022 £	2021 £
Cash Deposits	77,827	92,829
Investments	131,264	168,508
	209,091	261,337

Trustees Annual Report and Accounts – year ended 31 August 2022

Accountants: King Hope Chartered Accountants, 31 Victoria Road, Darlington.

Public Benefit:

Elm Ridge Methodist Church provides a seven day a week Christian ministry to the West Darlington neighbourhood. Regular services of worship are at the heart of our mission, and supported by prayer meetings, Home Fellowship groups and pastoral care to members and adherents.

Under normal circumstances, the premises are used extensively for a wide range of activities for all ages and are open to the whole community. The premises are also used by external organisations such as Slimming World, Weight Watchers, the local PACT group, the National Childbirth Trust, Probus, Darlington Choral Society, several art and embroidery groups, Parkinsons UK, and a Lung Cancer Support group. We welcome any organisation provided they do not detract from the Christian ethos of the church. Coffee Drop-In sessions are open to the public and help build relationships with our local community.

The trustees believe they have had due regard to the Charity Commission guidance on public benefit.

Activities:

Christian worship is our core activity. With the lifting of Covid restrictions, worship services in church and our supporting activities reverted back to pre-Covid patterns.

The collaboration with the wider Darlington and Teesdale Methodist Circuit to produce pre-recorded worship services continued throughout the year and these have become part of our regular ministry. Our Pastoral Visitor network remains a much-appreciated source of practical and spiritual friendship and support. The weekly newsletter continued to be circulated widely.

A full range of uniformed groups – Rainbows, Beavers, Brownies, Cubs, Guides, Scouts and Rangers – for children and young people aged 5-24 meet regularly during the week, and we encourage social events involving families. Most of the uniformed groups have a waiting list.

Care for the elderly and those who live alone is an important part of our ministry. Elm Ridge Church supports retired/elderly people by providing several groups for friendship, support, fellowship and instruction which meet weekly, fortnightly or monthly. In addition, there are home study groups (or House Groups) for all members of the Church.

Our Sunday services are held weekly at 10:30am and we hold Parade Services for the children belonging to the uniformed organisations to be present on appropriate Sundays of the year. We have joint services with All Saints Parish Church once or twice a year alternately at each church.

A number of joint services were also held this year with The United Reformed Church who used our church hall for their weekly services whilst their church building was unavailable due to building works. Both congregations met together for fellowship and coffee after their respective services.

Structures:

Elm Ridge Church is part of Darlington and Teesdale Methodist Circuit, which includes 10 Methodist Church societies between Darlington and extending to Middleton-in-Teesdale. The change which had been under consultation for the previous two years formally took effect from 1 September 2021. Elm Ridge is governed by a Church Council (membership listed) meeting at least three times per year, plus an AGM at which all 119 (at August 2022 figure) church members are eligible to attend. Representatives of the Church Council attend the Circuit Meeting which convenes at least three times a year.

Detailed work on property and finance is delegated to a Finance Committee which reports to the Church Council. The leadership of the Church is through the Stewards' meeting which reports directly to the Church Council.

Trustees of the Registered Charity between 1st September 2021 and 31st August 2022

Trustees of the Registered Charity	1st September 2021 to 31st August 2022				
Position	Name	Date appointed to post if in year.	Date left post if in year	Date First Appointed to Church Council	Note Current Trustee at 24/2/23
Circuit Superintendent Minister	Rev Tim Boocock*		11/8/22	Sept 2020	
Minister in Pastoral Charge	Rev John D. Howard	20/6/22		20/6/22	1
Circuit Presbyter	Rev Graham Cutler			Sept 2020	1
Circuit Presbyter	Rev Brian Hutton			Sept 2020	1
Church Council Secretary	David Hall			2003	1
Church Steward	Mary Everitt		29/6/22	May 2016	
Church Steward	Tony Allen			May 2015	1
Church Steward	Ann Haley		31/1/22	July 2014	
Church Steward	Linda Gallop	14/6/22		14/6/22	1
Church Steward	Peter Gallop	14/6/22		14/6/22	1
Church Treasurer	Stephen Sutcliffe			2009	1
Pastoral Committee Secretary	Stephen Sutcliffe			2009	
Property Committee	Ann Haley			2014	1
	Ian Souter			1999	1
Finance Committee	David Harris			2002	1
Safeguarding	Sally Sutcliffe			April 2018	1
Methodist Homes	Josanne Hall			2005	1
Methodist Women in Britain	Margaret Wearmouth			13/5/21	1
Elected by General Church Meeting					
	Jo Cundick			2015	1
	Rosalind Hollis		12/1/22	2015	
	John Wearmouth			2015	1
	Malcolm Cundick			2015	1
	Margaret McElheran		29/6/22	2016	
	Sara Layfield-Carrol			2016	1
	Victoria Pelling			2017	1
	Ali Dinsdale		4/10/21	2018	
	Joe Haves			2021	1
					20
Other members of Church Council who are not Trustees of the Charity					
Circuit Representative	Hazel Neasham		31/8/22	2020	
Church Steward	Julie Watson			May 2015	
Elected by General Church Meeting	Angela Gibson			2018	
Elected by General Church Meeting	Susanne Davison			2018	
Uniformed Organisations	Holly Turner		15/10/21	2015	
*Action delayed whilst seeking guidance from District Chair					

The composition of the Church Council and method of appointment is determined by Standing Orders relating to the Governance of the Methodist Church in Great Britain
<https://www.methodist.org.uk/media/9157/conf-2018-cpd-vol-2.pdf> page 520. All members are expected to be trustees of the charity unless they specifically decline to do so.

Safeguarding Officers:

Sally Sutcliffe (registered as a Trustee).

Performance/achievements over the last year:

We have continued to host weekly worship services on Sunday mornings, and during the week, various groups meet regularly for Bible study, fellowship and prayer. The Church Prayer Group which has met for many years, continued to do so each Tuesday afternoon to pray for the Church family, the wider community and national and international issues. A new group of musicians and singers was formed to add a musical flavour to services celebrating the festivals. All of our Church services are open to any member of the public.

Meetings of Trustees and the various church management committees were held in person.

A full programme of activities means that the recruitment and training of new volunteers, including their DBS clearance and safeguarding training is vital and on-going.

For our Harvest Festival, we supported a local food bank with donations of goods. Events throughout the year raised funds for Methodist Homes, CRY (Cardiac Risk to the Young) and other local and national charities. The church supports fair trade through one of our members hosting a Traidcraft stall and using its products when it can.

Men's Fellowship continued to meet for our members and friends, as did our toddler group, Tiddlywinks. A regular Monday morning Coffee Drop-in is attended by members of the local Probus group, church family and people from the local community.

A very successful Garden Party was held in the summer with a proportion of the money raised being given to Christian Aid (UK) for its work in Ukraine. A group established to develop the extensive grounds around the property continues to meet to maintain the grounds and look at further areas for development.

A new group was established to look into the viability of developing a full-time cafe facility on the premises.

Aims and objectives for the coming year:

- To provide varied, relevant and inclusive worship.
- To offer good quality pastoral care to our members and friends.
- To lead people to faith in Christ and nurture and encourage them as disciples of Jesus.
- To explore different ways of worshipping and encourage wider participation by those who use our premises through an emphasis on the festivals.
- To continue to give active support to the wider Methodist Circuit, especially in terms of offering whole-hearted support to working with the other churches to deepen our faith and knowledge of Christianity, taking an active interest in the mission of the Darlington Methodist District and the wider Methodist Connexion.
- To explore opportunities for ecumenical relationships in the context of the Anglican/Methodist Covenant and other initiatives, including supporting 'Churches Together in Darlington'.
- To support voluntary and charitable work around the UK and beyond.
- To continue our programme to identify and train new leaders for several groups, including workers with children and young people.
- To seek appropriate ways to include our local community in the life of the Church and for the Church to build mutually beneficial relationships with the people with whom we come into contact.
- To look at options for the sustainable future of Elm Ridge Church centred on a balanced budget and maximising the use of the buildings and grounds.

Safeguarding Policy:

Elm Ridge adopts the standard Safeguarding Policy for Methodist churches as recommended by the Connexional Methodist Church. The policy is displayed in all buildings and copies are provided for all groups using our premises. Posters advising on safeguarding matters and giving helpline details are displayed on notice boards and lavatories. Safeguarding training has been offered during the year at basic and advanced levels to those people that have responsibilities involving children's activities or adults who may be vulnerable. Where required, individuals are also DBS checked at the interval and level advised by Methodist Church Safer Recruitment and Safeguarding Policy.

The Safeguarding Officers are not aware of any incidents of safeguarding concern arising within the year.

Risk Assessment, Property and Health & Safety:

The Property Committee fulfil our legal and Methodist obligations with respect to our property and Health and Safety legislation and standards,

Documents regarding the financial risk of Trusteeship are made available to new Trustees when appointed.

Our Property Committee and Finance Committee regularly review the risks connected to their areas of work and report to the Church Council appropriately. No major cost items of maintenance were required to the premises during the year. The Risk register was updated again during the year and sums of money allocated from reserves to deal with possible future issues relating to the roof, drainage and trees.

Finance Review for the 12 months ending 31 August 2022:

The Church accounts record an operating deficit of £37,784 for the year, including a one-off expenditure of £10,650 to refurbish the worship area in the church building. This now has a contemporary feel with moveable chairs for flexibility, whilst maintaining the nature of the heritage of the building. The deficit was able to be funded from reserves. Cash reserves and investments fell by £49,839.

The Reserves and Investment Policies were updated and approved by Managing Trustees.

The Church's investments (other than cash) are held with the Trustees for Methodist Church Purposes.

Signed:.....

Date:  23 March 2023.....