

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Details

Status Registered

Legal form Previously excepted

Registered 2008-12-08

Register [View on the Charity Commission register](#)

Contact

Address Reigate Methodist Church
High Street
Reigate
RH2 9AE

Phone 01737652256

Email ipattison@outlook.com

Website www.reigatemethodist.org.uk

Activities

Objects: 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 the 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.

Activities: Provides a Service of Methodist Worship in Reigate every Sunday and at other Christian festivals.Runs annual membership courses.Runs Alpha Courses for those wishing to explore the Christian faith.Provides a summer Holiday Club week for local children.Provides meeting facilities for groups serving the needs of the local community.

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, SURREY.
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£173,945	£199,932	-	-
2024-08-31	£184,296	£170,361	-	-
2023-08-31	£164,051	£182,808	-	-
2022-08-31	£132,678	£163,561	-	-
2021-08-31	£103,703	£150,332	-	-

Trustees

Name	Role	Appointed
Alex Dorlandt		2023-09-01
Amanda Rayner		2024-04-28
Beatrix Elizabeth Lawrence		2025-02-25
Elizabeth Grant		2023-09-01
Elizabeth Smith		2024-07-21
GRAHAM LESLIE NORMAN		
Glenys Mason		2021-04-18
HILARY JANE AUSTIN BSC MSC		
IAN PATTISON		
JAMES PULFER		2012-07-01
Jemima Strydom		2024-04-14
Kate Burman		2024-04-14
Katie Jefferies		2024-06-01
LINDSAY JUDITH THOMPSON		2014-03-02
Laura Jobling		2019-05-01
Lexi Lawrence		2025-05-01
MARY VICTORIA PULFER		
MR J S HILL		
Margaret Gordon		2024-04-14
Michael Woods		2021-09-01
PAMELA PALMER		2014-02-10
Philomena Mullan		2024-04-14
ROSALYN MARY NORMAN		
Rev Antony Cavanagh		2025-09-01
Rev Clive McKie		2018-04-01
Rev Elisabeth Brooks		2021-09-01
Roger Nelson		2021-09-01

Name	Role	Appointed
Stephen Tickell		2012-09-01
Sue Leppard		2022-04-10
Susan Nelson		2013-09-01

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Accounts

Charity registration number

1127082

**REIGATE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

REIGATE METHODIST CHURCH

CONTENTS

YEAR ENDED 31 AUGUST 2025

	Page
Reference and administration details	1
Trustees' report	2 to 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 to 12
Independent examiner's report	13

REIGATE METHODIST CHURCH

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2025

Minister

Rev Elisabeth Brooks

Managing trustees

Mrs H J Austin
Rev G Baalham (resigned 31st August 2025)
Rev E Brooks
Mrs K Burman
Mr M Burman (resigned 31st August 2025)
Rev A Cavanagh (appointed 1st September 2025)
Mrs A Dorlandt
Mrs M Gordon
Mrs E Grant
Ms E Gregory (resigned 31st August 2025)
Mr J S Hill
Mrs K Jefferies
Mrs L Jobling
Mrs L Lawrence (appointed 1st May 2025)
Ms B Lawrence (appointed 25th February 2025)
Mrs S Leppard
Mrs G Mason
Rev C McKie
Mrs P Mullan
Mrs S Nelson
Mr R Nelson
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Mrs A Rayner
Ms E Smith
Mrs J Strydom
Mrs L J Thompson
Mr S Tickell
Mrs J Waters (resigned 27th February 2025)
Mr M Woods

Custodian trustee

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

Principal Address

High Street, Reigate, Surrey RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2025

The Trustees submit their annual report and unaudited financial statements for the year ended 31st August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Elisabeth Brooks is the minister who has pastoral charge at Reigate Methodist Church, which has a membership of 130 people, plus 79 adherents. She chairs the Church Council which is the managing body of Reigate Methodist Church. It consists (currently) of 30 ex officio members and members elected at the church's Annual Church Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family

Objectives, activities, achievements and performance

Reigate Methodist Church provides a service of Methodist worship every Sunday of the year as well as special services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and supporting attendance at youth events like 3Generate; and by supporting the Tuesday drop-in and Thursday lunch club sessions.

The church runs various fellowship groups with invited speakers and with bible study. Pastoral activity (including newsletters, phone calls and visits) aims to make sure that members of the church family who cannot visit the church itself are able to stay in touch.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as Alcoholics Anonymous, a children's nursery and a variety of other health and leisure activities. The Hub café is open most days of the week. Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites.

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2025

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the minister for meeting urgent local need.

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific policies and procedures exist covering areas such as health and safety, food hygiene, protection of children and vulnerable adults, finance and data protection.

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income amounted to £67,793 including Gift Aid (2024: £77,151). Rental income from the Community Centre amounted to £81,554 (2024: £82,132).

The church held total funds of £2,473,169 (2024: £2,499,051) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,110,202 (2024: £2,138,977) as well as an accumulated surplus in restricted funds of £8,311 (2024: £8,334). The church therefore had free reserves at 31st August 2025 of £354,656 (2024: £351,740).

The Charity's reserves are sufficient to maintain its activities for the foreseeable future.

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2025

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24 February 2026 and signed on their behalf by

E Brooks

Rev E Brooks

Chair

REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
INCOME FROM:					
Donations and legacies	2	67,793	-	67,793	77,151
Investments	5	4,797	-	4,797	5,600
Other trading activities (Lettings)		81,554	-	81,554	82,132
Other		<u>19,801</u>	<u>-</u>	<u>19,801</u>	<u>19,413</u>
TOTAL INCOME		173,945	-	173,945	184,296
EXPENDITURE ON:					
Charitable activities	3	199,909	23	199,932	170,361
TOTAL EXPENDITURE		199,909	23	199,932	170,361
Net income / (expenditure) before gain on investments		(25,964)	(23)	(25,987)	13,395
Net gains / (losses) on investments		105	-	105	4,090
Net income / (expenditure)		(25,859)	(23)	(25,882)	18,025
Net movement in funds		<u>(25,859)</u>	<u>(23)</u>	<u>(25,882)</u>	<u>18,025</u>
Total funds brought forward at 1 September 2024		<u>2,490,717</u>	<u>8,334</u>	<u>2,499,051</u>	<u>2,481,026</u>
Total funds carried forward at 31 August 2025		<u>2,464,858</u>	<u>8,311</u>	<u>2,473,169</u>	<u>2,499,051</u>

REIGATE METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible fixed assets	7	2,110,202	2,138,977
Fixed asset investments	8	57,065	56,960
Current assets			
Debtors and prepayments	9	194,340	190,440
Cash at bank and in hand		<u>113,878</u>	<u>125,171</u>
		<u>308,217</u>	<u>315,611</u>
Creditors: amounts falling due within one year	10	<u>(2,316)</u>	<u>(12,497)</u>
Net current assets		305,902	303,114
Total assets less current liabilities		<u>2,473,169</u>	<u>2,499,051</u>
Funds			
Restricted funds	12	8,311	8,334
Unrestricted funds			
- General	11	2,431,749	2,467,608
- Designated		33,109	23,109
		<u>2,464,858</u>	<u>2,490,717</u>
		<u>2,473,169</u>	<u>2,499,051</u>

Approved by the Church Council on *24 February 2026* and signed on behalf of the Council by

E Brooks

Ian Pattison 24 February 2026

Rev E Brooks

Ian Pattison

Chair

Treasurer

The accompanying notes on pages 7 to 12 form part of these financial statements.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Income from lettings is recognised in the Statement of Financial Activities in the period to which it relates.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Cash at bank and in hand

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

Creditors

Creditors 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 are recognised at the amount that the charity 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Sundry donations and collections income	55,065	-	55,065	62,566
Gift Aid received and receivable	12,728	-	12,728	14,585
	<hr/>	<hr/>	<hr/>	<hr/>
	67,793	-	67,793	77,151

In 2024, income attributable to Restricted funds totalled £0.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities				
Circuit assessment	70,000	-	70,000	<i>60,000</i>
Grants and donations	1,933	23	1,956	<i>1,400</i>
Repairs, maintenance and cleaning	49,707	-	49,707	<i>42,700</i>
Insurance and utilities	25,242	-	25,242	<i>25,593</i>
Church and ministry sundries	12,239	-	12,239	<i>11,610</i>
Depreciation	38,488	-	38,488	<i>26,958</i>
Independent exam fee	<u>2,300</u>	<u>-</u>	<u>2,300</u>	<i><u>2,100</u></i>
	199,909	23	199,932	<i>170,361</i>

In 2024, expenditure attributable to the restricted fund totalled £100.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

Employee remuneration -	2025	<i>2024</i>
	£	<i>£</i>
Wages and salaries	-	-
Average number of staff employed weekly	-	-

No employee earned at a rate greater than £60,000 per annum (2024: Nil).

5 Investment income

	2025	<i>2024</i>
	£	<i>£</i>
Interest and dividends received	<u>4,797</u>	<i><u>5,600</u></i>
	4,797	<i>5,600</i>

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

7 Fixed assets

	Land and Buildings	Equipment	Total
	£	£	£
Cost			
At 1 September 2024	2,307,948	226,846	2,534,794
Additions	<u>9,713</u>	-	<u>9,713</u>
At 31 August 2025	2,317,661	226,846	2,544,507
Depreciation			
At 1 September 2024	232,997	162,820	395,817
Charge for the year	<u>17,968</u>	<u>20,520</u>	<u>38,488</u>
At 31 August 2025	250,965	183,340	434,305
Net book value			
At 31 August 2025	<u>2,066,696</u>	<u>43,506</u>	<u>2,110,202</u>
At 31 August 2024	<u>2,074,951</u>	<u>64,027</u>	<u>2,138,977</u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Fixed asset investment

There is a single investment with the Methodist Central Finance Board Managed Mixed Fund.

	2025	2024
	£	£
Market value at start of year	56,960	52,869
Net unrealised (losses) / gains	<u>105</u>	<u>4,090</u>
Value at cost at end of year	57,065	56,960

9 Debtors

	2025	2024
	£	£
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>44,340</u>	<u>40,440</u>
	194,340	190,440

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors and accruals	<u>2,316</u>	<u>12,497</u>

REIGATE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

11 Funds

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
Balance brought forward at 1 September 2024	2,467,608	23,109	8,334	2,499,051
(Deficit)/Surplus for the year	(25,859)	-	(23)	(25,882)
Transfers between funds	<u>(10,000)</u>	<u>10,000</u>	-	-
Balance carried forward at 31 August 2025	2,431,749	33,109	8,311	2,473,169

11a Funds prior year

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
<i>Balance brought forward at 1 September 2023</i>	<i>2,462,934</i>	<i>9,658</i>	<i>8,434</i>	<i>2,481,026</i>
<i>(Deficit)/Surplus for the year</i>	<i>24,674</i>	<i>(6,549)</i>	<i>(100)</i>	<i>(18,025)</i>
<i>Transfers between funds</i>	<i><u>(20,000)</u></i>	<i><u>20,000</u></i>	<i>-</i>	<i>-</i>
<i>Balance carried forward at 31 August 2024</i>	<i>2,467,608</i>	<i>23,109</i>	<i>8,334</i>	<i>2,499,051</i>

12 Restricted funds

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Benevolence fund	1,783	-	(23)	1,760
Organ & Music fund	4,181	-	-	4,181
Organist training	<u>2,370</u>	-	-	<u>2,370</u>
	8,334	-	(23)	8,311

12a Restricted funds prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<i>Benevolence fund</i>	<i>1,833</i>	<i>-</i>	<i>(100)</i>	<i>1,733</i>
<i>Organ & Music fund</i>	<i>4,181</i>	<i>-</i>	<i>-</i>	<i>4,181</i>
<i>Organist training</i>	<i><u>2,370</u></i>	<i>-</i>	<i>-</i>	<i><u>2,370</u></i>
	<i>8,434</i>	<i>-</i>	<i>(100)</i>	<i>8,334</i>

The restricted funds are as follows:

- Organ & Music, Organist training: To make available funds to support the music life of the church, including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists
- Benevolence: To be used at the discretion of the Minister for meeting urgent, local need

The designated fund is monies put aside by the charity for the purpose of large refurbishments.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Fixed assets	2,110,202	-	2,110,202
Fixed asset investment	57,065	-	57,065
Debtors	194,340	-	194,340
Cash at bank and in hand	105,567	8,311	113,878
Creditors: amounts falling due within one year	<u>(2,316)</u>	<u>-</u>	<u>(2,316)</u>
	2,464,858	8,311	2,473,169

13a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
<i>Fixed assets</i>	<i>2,138,977</i>	<i>-</i>	<i>2,138,977</i>
<i>Fixed asset investment</i>	<i>56,960</i>	<i>-</i>	<i>56,960</i>
<i>Debtors</i>	<i>190,440</i>	<i>-</i>	<i>190,440</i>
<i>Cash at bank and in hand</i>	<i>116,837</i>	<i>8,334</i>	<i>125,171</i>
<i>Creditors: amounts falling due within one year</i>	<u><i>(12,497)</i></u>	<u><i>-</i></u>	<u><i>(12,497)</i></u>
	<i>2,490,717</i>	<i>8,334</i>	<i>2,499,051</i>

14 Related party transactions

There were no related party transactions in the current or prior year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2025.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the 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 work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(B) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can 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 2011 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.

James Peach

James Peach BSc FCA

For and on behalf of Kreston Reeves LLP

Springfield House

Springfield Road

Horsham

West Sussex

RH12 2RG

Date: 24.03.2026

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Accounts

Charity registration number

1127082

**REIGATE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

REIGATE METHODIST CHURCH

CONTENTS

YEAR ENDED 31 AUGUST 2024

	Page
Reference and administration details	1
Trustees' report	2 to 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 to 12
Independent examiner's report	13

REIGATE METHODIST CHURCH

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2024

Minister

Rev Elisabeth Brooks

Managing trustees

Mrs H J Austin
Rev G Baalham
Rev E Brooks
Mrs K Burman (appointed 14th April 2024)
Mr M Burman
Mrs A Dorlandt (appointed 1st September 2023)
Mrs M Gordon (appointed 14th April 2024)
Mrs E Grant (appointed 1st September 2023)
Ms E Gregory
Mr C F Hedderly (resigned 31st August 2024)
Mr J S Hill
Mr J Isaac (resigned 31st August 2024)
Mrs K Jefferies (appointed 1st June 2024)
Mrs L Jobling
Mrs S Leppard
Mrs G Mason
Rev C McKie
Mrs M Moore (resigned 30th April 2024)
Mrs P Mullan (appointed 14th April 2024)
Mrs E M Munro (resigned 31st August 2024)
Mrs S Nelson
Mr R Nelson
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Mrs A Rayner (appointed 28th April 2024)
Ms E Smith (appointed 21st July 2024)
Mrs J Strydom (appointed 14th April 2024)
Mrs L J Thompson
Mr S Tickell
Mrs J Waters
Mr K Weatherald (resigned 31st August 2024)
Mr M Woods

Custodian trustee

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

Principal Address

High Street, Reigate, Surrey RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2024

The Trustees submit their annual report and unaudited financial statements for the year ended 31st August 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Elisabeth Brooks is the minister who has pastoral charge at Reigate Methodist Church, which has a membership of 126 people, plus 79 adherents. She chairs the Church Council which is the managing body of Reigate Methodist Church. It consists (currently) of 32 ex officio members and members elected at the church's Annual Church Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family

Objectives, activities, achievements and performance

Reigate Methodist Church provides a service of Methodist worship every Sunday of the year as well as special services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and an annual Holiday Club week in the summer school holiday.

The church runs various fellowship groups with invited speakers and with bible study. Pastoral activity (including newsletters, phone calls and visits) aims to make sure that members of the church family who cannot visit the church itself are able to stay in touch.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as Alcoholics Anonymous, a children's nursery and a variety of other health and leisure activities. The Hub café is open most days of the week.

Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites.

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2024

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual budgeted regular expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the minister for meeting urgent local need.

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific policies and procedures exist covering areas such as health and safety, food hygiene, protection of children and vulnerable adults, and data protection.

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income amounted to £77,151 including Gift Aid (2023: £63,321). Rental income from the Community Centre amounted to £82,132 (2023: £76,592).

The church held total funds of £2,499,051 (2023: £2,481,026) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,138,977 (2023: £2,119,912) as well as an accumulated surplus in restricted funds of £8,334 (2023: £8,434). The church therefore had free reserves at 31st August 2024 of £351,740 (2023: £352,680).

The Charity's reserves are sufficient to maintain its activities for the foreseeable future.

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2024

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25 February 2025 and signed on their behalf by

Rev E Brooks

Chair



REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Total funds 2023 £</i>
INCOME FROM:					
Donations and legacies	2	77,151	-	77,151	63,321
Investments	5	5,600	-	5,600	3,382
Other trading activities (Lettings)		82,132	-	82,132	76,592
Other		<u>19,413</u>	<u>-</u>	<u>19,413</u>	<u>20,756</u>
TOTAL INCOME		184,296	-	184,296	164,051
EXPENDITURE ON:					
Charitable activities	3	170,261	100	170,361	182,808
TOTAL EXPENDITURE		170,261	100	170,361	182,808
Net income / (expenditure) before gain on investments		14,035	(100)	13,935	<i>(18,757)</i>
Net gains / (losses) on investments		4,090	-	4,090	<i>(2,345)</i>
Net income / (expenditure)		18,125	(100)	18,025	<i>(21,102)</i>
Net movement in funds		<u>18,125</u>	<u>(100)</u>	<u>18,025</u>	<i><u>(21,102)</u></i>
Total funds brought forward at 1 September 2023		<u>2,472,592</u>	<u>8,434</u>	<u>2,481,026</u>	<u>2,502,128</u>
Total funds carried forward at 31 August 2024		<u>2,490,717</u>	<u>8,334</u>	<u>2,499,051</u>	<u>2,481,026</u>

REIGATE METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	7	2,138,977	2,119,912
Fixed asset investments	8	56,960	52,869
Current assets			
Debtors and prepayments	9	190,440	188,232
Cash at bank and in hand		<u>125,171</u>	<u>122,567</u>
		315,611	310,799
Creditors: amounts falling due within one year	10	<u>(12,497)</u>	<u>(2,555)</u>
Net current assets		303,114	308,244
Total assets less current liabilities		<u>2,499,051</u>	<u>2,481,026</u>
Funds			
Restricted funds	12	8,334	8,434
Unrestricted funds			
- General	11	2,467,608	2,462,934
- Designated		23,109	9,658
		<u>2,490,717</u>	<u>2,472,592</u>
		<u>2,499,051</u>	<u>2,481,026</u>

Approved by the Church Council on

E Brooks
25/02/2025.

Rev E Brooks

Chair

and signed on behalf of the Council by

Ian Pattison
25th February 2025

Ian Pattison

Treasurer

The accompanying notes on pages 7 to 13 form part of these financial statements.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Income from lettings is recognised in the Statement of Financial Activities in the period to which it relates.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

Cash at bank and in hand

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

Creditors

Creditors 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 are recognised at the amount that the charity 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sundry donations and collections income	62,566	-	62,566	<i>50,458</i>
Gift Aid received and receivable	14,585	-	14,585	<i>12,863</i>
	<hr/>	<hr/>	<hr/>	<hr/>
	77,151	-	77,151	<i>63,321</i>

In 2023, income attributable to Restricted funds totalled £260.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities				
Circuit assessment	60,000	-	60,000	<i>60,000</i>
Grants and donations	1,300	100	1,400	<i>2,058</i>
Repairs, maintenance and cleaning	42,700	-	42,700	<i>52,963</i>
Insurance and utilities	25,593	-	25,593	<i>22,109</i>
Church and ministry sundries	11,610	-	11,610	<i>15,271</i>
Depreciation	26,958	-	26,958	<i>28,437</i>
Independent exam fee	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<i><u>1,970</u></i>
	170,261	100	170,361	<i>182,808</i>

In 2023, expenditure attributable to the restricted fund totalled £250.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

Employee remuneration -	2024	<i>2023</i>
	£	<i>£</i>
Wages and salaries	-	-
Average number of staff employed weekly	-	-

No employee earned at a rate greater than £60,000 per annum (2023: Nil).

5 Investment income

	2024	<i>2023</i>
	£	<i>£</i>
Interest and dividends received	<u>5,600</u>	<i><u>3,382</u></i>
	5,600	<i>3,382</i>

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

7 Fixed assets

	Land and Buildings	Equipment	Total
	£	£	£
Cost			
At 1 September 2023	2,307,948	180,823	2,488,771
Additions	-	46,023	46,023
At 31 August 2024	2,307,948	226,846	2,534,794
Depreciation			
At 1 September 2023	215,029	153,830	368,859
Charge for the year	17,968	8,990	26,958
At 31 August 2024	232,997	162,820	395,817
Net book value			
At 31 August 2024	<u>2,074,951</u>	<u>64,027</u>	<u>2,138,977</u>
At 31 August 2023	<u>2,092,919</u>	<u>26,993</u>	<u>2,119,912</u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Fixed asset investment

There is a single investment with the Methodist Central Finance Board Managed Mixed Fund.

	2024	2023
	£	£
Market value at start of year	52,869	55,214
Net unrealised (losses) / gains	<u>4,090</u>	<u>(2,345)</u>
Value at cost at end of year	56,960	52,869

9 Debtors

	2024	2023
	£	£
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>40,440</u>	<u>38,232</u>
	190,440	188,232

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors and accruals	<u>12,497</u>	<u>2,554</u>

REIGATE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

11 Funds

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
Balance brought forward at 1 September 2023	2,462,934	9,658	8,434	2,481,026
(Deficit)/Surplus for the year	24,674	(6,549)	(100)	18,025
Transfers between funds	<u>(20,000)</u>	<u>20,000</u>	-	-
Balance carried forward at 31 August 2024	2,467,608	23,109	8,334	2,499,051

11a Funds prior year

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
<i>Balance brought forward at 1 September 2022</i>	<i>2,470,681</i>	<i>23,023</i>	<i>8,424</i>	<i>2,502,128</i>
<i>(Deficit)/Surplus for the year</i>	<i>(7,747)</i>	<i>(13,365)</i>	<i>10</i>	<i>(21,102)</i>
<i>Transfers between funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Balance carried forward at 31 August 2023</i>	<i>2,462,934</i>	<i>9,658</i>	<i>8,434</i>	<i>2,481,026</i>

12 Restricted funds

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Benevolence fund	1,883	-	(100)	1,783
Organ & Music fund	4,181	-	-	4,181
Organist training	<u>2,370</u>	-	-	<u>2,370</u>
	8,434	-	(100)	8,334

12a Restricted funds prior year

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
<i>Benevolence fund</i>	<i>2,133</i>	<i>-</i>	<i>(250)</i>	<i>1,883</i>
<i>Organ & Music fund</i>	<i>4,081</i>	<i>100</i>	<i>-</i>	<i>4,181</i>
<i>Organist training</i>	<i><u>2,210</u></i>	<i><u>160</u></i>	<i>-</i>	<i><u>2,370</u></i>
	<i>8,424</i>	<i>260</i>	<i>(250)</i>	<i>8,434</i>

The restricted funds are as follows:

- Organ & Music, Organist training: To make available funds to support the music life of the church, including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists
- Benevolence: To be used at the discretion of the Minister for meeting urgent, local need

The designated fund is monies put aside by the charity for the purpose of large refurbishments.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Fixed assets	2,138,977	-	2,138,977
Fixed asset investment	56,960	-	56,960
Debtors	190,440	-	190,440
Cash at bank and in hand	116,837	8,334	125,171
Creditors: amounts falling due within one year	<u>(12,497)</u>	<u>-</u>	<u>(12,497)</u>
	2,490,717	8,334	2,499,051

13a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Fixed assets	2,119,912	-	2,119,912
Fixed asset investment	52,869	-	52,869
Debtors	188,232	-	188,232
Cash at bank and in hand	114,133	8,434	122,567
Creditors: amounts falling due within one year	<u>(2,554)</u>	<u>-</u>	<u>(2,554)</u>
	2,472,592	8,434	2,481,026

14 Related party transactions

There were no related party transactions in the current or prior year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2024.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the 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 work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(B) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



James Peach BSc FCA
For and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Date: 14 March 2025

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Accounts

Charity registration number

1127082

**REIGATE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

REIGATE METHODIST CHURCH

CONTENTS

YEAR ENDED 31 AUGUST 2023

	Page
Reference and administration details	1
Trustees' report	2 to 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 to 12
Independent examiner's report	13

REIGATE METHODIST CHURCH

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2023

Minister

Rev Elisabeth Brooks

Managing trustees

Mrs H J Austin
Rev G Baalham
Rev E Brooks
Mr M Burman
Mrs A Dorlandt (appointed 1st September 2023)
Miss J Dyson
Mrs E Grant (appointed 1st September 2023)
Ms E Gregory
Mr C F Hedderly
Mr J S Hill
Mr J Isaac
Mrs L Jobling
Mrs S Leppard
Mrs G Mason
Rev C McKie
Mrs A Miller (resigned 31st August 2023)
Mrs M Moore
Mrs E M Munro
Mrs S Nelson
Mr R Nelson
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Ms E Rayner (resigned 7th March 2023)
Mrs L J Thompson
Mr S Tickell
Mrs S P Tucker (resigned 5th October 2023)
Mrs J Waters
Mr K Weatherald
Mr M Woods

Custodian trustee

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

Principal Address

High Street, Reigate, Surrey RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2023

The Trustees submit their annual report and unaudited financial statements for the year ended 31st August 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Elisabeth Brooks is the minister who has pastoral charge at Reigate Methodist Church, which has a membership of 124 people, plus 74 adherents. She chairs the Church Council which is the managing body of Reigate Methodist Church. It consists of 30 ex officio members and members elected at the church's Annual Church Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family

Trustees

Mrs H J Austin

Rev G Baalham

Rev E Brooks

Mr M Burman

Mrs A Dorlandt

Miss J Dyson

Mrs E Grant

Ms E Gregory

Mr C F Hedderly

Mr J S Hill

Mr J Isaac

Mrs L Jobling

Mrs S Leppard

Mrs G Mason

Rev C McKie

Mrs A Miller

Mrs M Moore

Mrs E M Munro

Mrs S Nelson

Mr R Nelson

Mr G L Norman

Mrs R M Norman

Mrs P Palmer

Mr I Pattison

Mrs M V Pulfer

Mr J Pulfer

Ms E Rayner

Mrs L J Thompson

Mr S Tickell

Mrs S P Tucker

Mrs J Waters

Mr K Weatherald

Mr M Woods

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2023

Objectives, activities, achievements and performance

Reigate Methodist Church provides a service of Methodist worship every Sunday of the year as well as special services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and an annual Holiday Club week in the summer school holiday.

The church runs various fellowship groups with invited speakers and with bible study. Pastoral activity (including newsletters, phone calls and visits) aims to make sure that members of the church family who cannot visit the church itself are able to stay in touch.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as Alcoholics Anonymous, a children's nursery and a variety of other health and leisure activities. The Hub café is open most days of the week.

Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites.

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the minister for meeting urgent local need.

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific policies and procedures exist covering areas such as health and safety, food hygiene, protection of children and vulnerable adults, and data protection.

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2023

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income amounted to £63,061 including Gift Aid (2022: £64,740). Rental income from the Community Centre amounted to £76,592 (2022: £55,136) which is significantly higher than the previous year, which was affected by the Covid epidemic.

The church held total funds of £2,481,026 (2022: £2,502,128) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,119,912 (2022: £2,145,596) as well as an accumulated surplus in restricted funds of £8,434 (2022: £8,424). The church therefore had free reserves at 31st August 2023 of £352,680 (2022: £348,108).

The Charity's reserves are sufficient to maintain its activities for the foreseeable future.

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on *April 28th 2024* and signed on their behalf by

Rev E Brooks

E Brooks

Chair

REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Total funds 2022 £</i>
INCOME FROM:					
Donations and legacies	2	63,061	260	63,321	64,759
Investments	5	3,382	-	3,382	2,361
Other trading activities (Lettings)		76,592	-	76,592	55,136
Other		<u>20,756</u>	<u>-</u>	<u>20,756</u>	<u>14,124</u>
TOTAL INCOME		163,791	260	164,051	136,380
EXPENDITURE ON:					
Charitable activities	3	182,558	250	182,808	159,860
TOTAL EXPENDITURE		182,558	250	182,808	159,860
Net (expenditure)/income before gain on investments		(18,767)	10	(18,757)	(23,480)
Net (losses)/gains on investments		(2,345)	-	(2,345)	(3,702)
Net (expenditure)/income		(21,112)	10	(21,102)	(27,182)
Net movement in funds		<u>(21,112)</u>	<u>10</u>	<u>(21,102)</u>	<u>(27,182)</u>
Total funds brought forward at 1 September 2022		<u>2,493,704</u>	<u>8,424</u>	<u>2,502,128</u>	<u>2,529,310</u>
Total funds carried forward at 31 August 2023		<u><u>2,472,592</u></u>	<u><u>8,434</u></u>	<u><u>2,481,026</u></u>	<u><u>2,502,128</u></u>

REIGATE METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	7	2,119,912	2,145,596
Fixed asset investments	8	52,869	55,214
Current assets			
Debtors and prepayments	9	188,232	178,841
Cash at bank and in hand		<u>122,567</u>	<u>157,641</u>
		<u>310,799</u>	<u>336,481</u>
Creditors: amounts falling due within one year	10	<u>(2,555)</u>	<u>(35,163)</u>
Net current assets		308,244	301,318
Total assets less current liabilities		<u>2,481,026</u>	<u>2,502,128</u>
Funds			
Restricted funds	12	8,434	8,424
Unrestricted funds			
- General	11	2,462,934	2,470,681
- Designated		9,658	23,023
		<u>2,472,592</u>	<u>2,493,704</u>
		<u>2,481,026</u>	<u>2,502,128</u>

Approved by the Church Council on *April 28th 2024* and signed on behalf of the Council by

Rev E Brooks

E Brooks

Chair

Ian Pattison

Ian Pattison

Treasurer

The accompanying notes on pages 7 to 14 form part of these financial statements.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Income from lettings is recognised in the Statement of Financial Activities in the period to which it relates.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Cash at bank and in hand

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

Creditors

Creditors 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 are recognised at the amount that the charity 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Total funds 2022 £</i>
Maintenance & restoration fund	-	-	-	6,474
Sundry donations and collections income	50,198	260	50,458	47,828
Gift Aid received and receivable	12,863	-	12,863	10,457
Legacy	-	-	-	-
	<hr/> 63,061	<hr/> 260	<hr/> 63,321	<hr/> 64,759

In 2022, income attributable to Restricted funds totalled £19.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities				
Circuit assessment	60,000	-	60,000	<i>60,000</i>
Grants and donations	1,808	250	2,058	<i>1,200</i>
Repairs, maintenance and cleaning	52,963	-	52,963	<i>38,500</i>
Insurance and utilities	22,109	-	22,109	<i>19,000</i>
Church and ministry sundries	15,271	-	15,271	<i>15,034</i>
Depreciation	28,437	-	28,437	<i>24,506</i>
Independent exam fee	<u>1,970</u>	<u>-</u>	<u>1,970</u>	<i><u>1,620</u></i>
	182,558	250	182,808	<i>159,860</i>

In 2022, expenditure attributable to the restricted fund totalled £400.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

Employee remuneration -	2023	<i>2022</i>
	£	<i>£</i>
Wages and salaries	=	-
Average number of staff employed weekly	=	=

No employee earned at a rate greater than £60,000 per annum (2022: Nil).

5 Investment income

	2023	<i>2022</i>
	£	<i>£</i>
Interest received on deposit accounts	<u>3,382</u>	<i><u>2,360</u></i>
	3,382	<i>2,360</i>

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

7 Fixed assets

	Land and Buildings	Equipment	Total
	£	£	£
Cost			
At 1 September 2022	2,307,948	178,070	2,486,018
Additions	-	2,753	2,753
At 31 August 2023	2,307,948	180,823	2,488,771
Depreciation			
At 1 September 2022	197,061	143,361	340,422
Charge for the year	17,968	10,469	28,437
At 31 August 2023	215,029	153,830	368,859
Net book value			
At 31 August 2023	<u>2,092,919</u>	<u>26,993</u>	<u>2,119,912</u>
At 31 August 2022	<u>2,110,887</u>	<u>34,709</u>	<u>2,145,596</u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Fixed asset investment

There is a single investment with the Methodist Central Finance Board Managed Mixed Fund.

	2023	2022
	£	£
Market value at start of year	55,214	58,916
Net unrealised (losses) / gains	<u>(2,345)</u>	<u>(3,702)</u>
Value at cost at end of year	52,869	55,214

9 Debtors

	2023	2022
	£	£
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>38,232</u>	<u>28,841</u>
	188,232	178,841

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors and accruals	<u>2,554</u>	<u>35,164</u>

REIGATE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

11 Funds

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
Balance brought forward at 1 September 2022	2,470,681	23,023	8,424	2,502,128
(Deficit)/Surplus for the year	(7,747)	(13,365)	10	(21,102)
Transfers between funds	-	-	-	-
Balance carried forward at 31 August 2023	2,462,934	9,658	8,434	2,481,026

11a Funds prior year

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
<i>Balance brought forward at 1 September 2021</i>	<i>2,502,916</i>	<i>18,589</i>	<i>7,805</i>	<i>2,529,310</i>
<i>(Deficit)/Surplus for the year</i>	<i>(25,395)</i>	<i>(1,406)</i>	<i>(381)</i>	<i>(27,182)</i>
<i>Transfers between funds</i>	<i>(6,840)</i>	<i>5,840</i>	<i>1,000</i>	<i>-</i>
<i>Balance carried forward at 31 August 2022</i>	<i>2,470,681</i>	<i>23,023</i>	<i>8,424</i>	<i>2,502,128</i>

12 Restricted funds

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
Benevolence fund	2,133	0	(250)	1,883
Organ & Music fund	4,081	100	-	4,181
Organist training	<u>2,210</u>	<u>160</u>	-	2,370
	8,424	260	(250)	8,434

12a Restricted funds prior year

	Brought Forward	Income	Expenditure	Carried Forward
	£	£	£	£
<i>Benevolence fund</i>	<i>2,514</i>	<i>19</i>	<i>(400)</i>	<i>2,133</i>
<i>Organ & Music fund</i>	<i>3,081</i>	<i>1,000</i>	<i>-</i>	<i>4,081</i>
<i>Organist training</i>	<i><u>2,210</u></i>	<i>-</i>	<i>-</i>	<i>2,210</i>
	<i>7,805</i>	<i>1,019</i>	<i>(400)</i>	<i>8,424</i>

The restricted funds are as follows:

- Organ & Music, Organist training: To make available funds to support the music life of the church, including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists
- Benevolence: To be used at the discretion of the Minister for meeting urgent, local need

The designated fund is monies put aside by the charity for the purpose of large refurbishments.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Fixed assets	2,119,912	-	2,119,912
Fixed asset investment	52,869	-	52,869
Debtors	188,232	-	188,232
Cash at bank and in hand	114,133	8,434	122,567
Creditors: amounts falling due within one year	<u>(2,554)</u>	<u>-</u>	<u>(2,554)</u>
	2,472,592	8,434	2,481,026

13a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Fixed assets	2,145,596	-	2,145,596
Fixed asset investment	55,214	-	55,214
Debtors	178,841	-	178,841
Cash at bank and in hand	149,217	8,424	157,641
Creditors: amounts falling due within one year	<u>(35,164)</u>	<u>-</u>	<u>(35,164)</u>
	2,493,704	8,424	2,502,128

14 Related party transactions

There were no related party transactions in the year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2023.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the 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 work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(B) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.



James Peach BSc FCA
For and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Date: 28.4.2024

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Accounts

Charity registration number

1127082

**REIGATE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

REIGATE METHODIST CHURCH

CONTENTS

YEAR ENDED 31 AUGUST 2022

	Page
General information	1
Trustees' report	2 to 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 13
Independent examiner's report	14

REIGATE METHODIST CHURCH
REFERENCE AND ADMINISTRATION DETAILS
YEAR ENDED 31 AUGUST 2022

Minister

Rev Elisabeth Brooks

Church trustees

Mrs H J Austin
Rev G Baalham (appointed 1st September 2022)
Rev E Brooks
Mr M Burman
Rev M Cooke (resigned 31st August 2022)
Miss J Dyson
Ms E Gregory
Mr C F Hedderly
Mr J S Hill
Mr J Isaac
Mrs K Jefferies
Mrs L Jobling
Mrs S Leppard (appointed 10th April 2022)
Mrs G Mason
Rev C McKie
Mrs A Miller
Mrs M Moore
Ms M Moyse (resigned 28th February 2022)
Mrs E M Munro
Mrs S Nelson
Mr R Nelson
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Ms E Rayner
Mrs L J Thompson
Mr S Tickell
Mrs S P Tucker
Mrs J Waters
Mr K Weatherald
Mr M Woods

Principal Address

High Street
Reigate
Surrey
RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2022

The Trustees submit their annual report and unaudited financial statements for the year ended 31 August 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Elisabeth Brooks is the minister who has pastoral charge at Reigate Methodist Church, which has a membership of 151 people, plus 74 adherents. She chairs the Church Council which is the managing body of Reigate Methodist Church. It consists of 32 ex officio members and members elected at the church's Annual Church Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and sub-groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family
- Centre Management group – ensuring the Community Centre rooms are available for use by community groups

Trustees

Mrs H J Austin	Mrs E M Munro
Rev G Baalham	Mrs S Nelson
Rev E Brooks	Mr R Nelson
Mr M Burman	Mr G L Norman
Ms J Dyson	Mrs R M Norman
Ms E Gregory	Mrs P Palmer
Mr C F Hedderly	Mr I Pattison
Mr J S Hill	Mrs M V Pulfer
Mr J Isaac	Mr J Pulfer
Mrs K Jefferies	Ms E Rayner
Mrs L Jobling	Mrs L J Thompson
Mrs S Leppard	Mr S Tickell
Mrs G Mason	Mrs S P Tucker
Rev C McKie	Mrs J Waters
Mrs A Miller	Mr K Weatherald
Mrs M Moore	Mr M Woods

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2022

Objectives, activities, achievements and performance

Reigate Methodist Church provides a Service of Methodist Worship every Sunday of the year as well as special Services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership Course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and an annual Holiday Club week in the summer school holiday.

The church runs various fellowship groups with invited speakers and with bible study. Pastoral activity (including newsletters, phone calls and visits) aims to make sure that members of the church family who cannot visit the church itself are able to stay in touch.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as Alcoholics Anonymous, a children's nursery and a variety of other health and leisure activities. The Hub café is open most days of the week. Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites. During 2020 and 2021, the activities noted above were severely limited as a result of the Coronavirus / Covid-19 epidemic. Both Reigate Methodist Church and the attached Community Centre were closed for 6 months in line with government regulations. The Church and Centre re-opened in May 2021, allowing gradual resumption of church services, children's and youth meetings, and community group activities. Church services are now available on YouTube. Continued opening of the Church and Centre remains subject to government regulations.

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the minister for meeting urgent local need.

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2022

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific policies and procedures exist covering areas such as health and safety, food hygiene, protection of children and vulnerable adults, and data protection.

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income held up well despite the impact of the Coronavirus epidemic. Rental income from the Community Centre amounted to £55,136 (2021: £27,631) which is significantly higher than the previous year, which was adversely affected by the Covid epidemic.

The church held total funds of £2,502,128 (2021: £2,529,310) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,145,596 (2021: £2,136,897) as well as an accumulated surplus in restricted funds of £8,424 (2021: £7,805). The church therefore had free reserves at 31 August 2022 of £348,108 (2021: £384,608).

The Charity's reserves are sufficient to maintain its activities for the foreseeable future, following a return to more normal conditions after the Covid epidemic.

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also

REIGATE METHODIST CHURCH
REPORT OF THE TRUSTEES
YEAR ENDED 31 AUGUST 2022

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 the trustees on *7th March 2023* and signed on their behalf by *E Brooks*.

Rev E Brooks

Chair

REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Total funds 2021 £</i>
INCOME FROM:					
Donations and legacies	2	64,740	19	64,759	59,316
Investments	5	(1,341)	-	(1,341)	11,574
Other trading activities (Lettings)		55,136	-	55,136	27,631
Other		<u>14,124</u>	<u>-</u>	<u>14,124</u>	<u>5,182</u>
TOTAL INCOME		132,659	19	132,678	103,703
EXPENDITURE ON:					
Charitable activities	3	159,460	400	159,860	150,332
TOTAL EXPENDITURE		<u>163,161</u>	<u>400</u>	<u>163,561</u>	<u>150,332</u>
Net income/(expenditure)		<u>(26,801)</u>	<u>(381)</u>	<u>(27,182)</u>	<u>(46,629)</u>
Transfer between funds		(1,000)	1,000	-	-
Net movement in funds		<u>(27,801)</u>	<u>619</u>	<u>(27,182)</u>	<u>(46,629)</u>
Total funds brought forward at 1 September 2021		<u>2,521,505</u>	<u>7,805</u>	<u>2,529,310</u>	<u>2,575,939</u>
Total funds carried forward at 31 August 2022		<u>2,493,704</u>	<u>8,424</u>	<u>2,502,128</u>	<u>2,529,310</u>

REIGATE METHODIST CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible fixed assets	7	2,145,596	2,136,897
Current assets			
Debtors and prepayments	8	178,841	183,126
Cash at bank and in hand		<u>212,855</u>	<u>211,159</u>
		391,696	394,285
Creditors: amounts falling due within one year	9	<u>(35,163)</u>	<u>(1,872)</u>
Net current assets		356,533	392,413
Total assets less current liabilities		<u>2,502,129</u>	<u>2,529,310</u>
Funds			
Restricted funds	11	8,424	7,805
Unrestricted funds			
- General	10	2,470,681	2,502,916
- Designated		23,023	18,589
		<u>2,493,704</u>	<u>2,521,505</u>
		<u>2,502,128</u>	<u>2,529,310</u>

Approved by the Church Council on 7 March 2023

and signed on behalf of the Council by

Rev E Brooks 
 Chair

Ian Pattison 
 Treasurer

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Income from lettings is recognised in the Statement of Financial Activities in the period to which it relates.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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

Cash at bank and in hand

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

Creditors

Creditors 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 are recognised at the amount that the charity 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Maintenance & restoration fund	6,474	-	6,474	-
Sundry donations and collections income	47,809	19	47,828	45,539
Gift Aid received and receivable	10,457	-	10,457	13,777
Legacy	-	-	-	-
	<u>64,740</u>	<u>19</u>	<u>64,759</u>	<u>59,316</u>

In 2021, income attributable to the restricted fund totalled £0.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Charitable activities				
Circuit assessment	60,000	-	60,000	60,000
Grants and donations	800	400	1,200	133
Repairs, maintenance and cleaning	38,500	-	38,500	26,483
Insurance and utilities	19,000	-	19,000	11,032
Church and ministry sundries	15,034	-	15,034	5,562
Depreciation	24,506	-	24,506	45,562
Independent exam fee	<u>1,620</u>	<u>-</u>	<u>1,620</u>	<u>1,560</u>
	159,460	400	159,860	150,332

In 2021, expenditure attributable to the restricted fund totalled £133.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

	2022 £	2021 £
Employee remuneration -		
Wages and salaries	-	-
Average number of staff employed weekly	=	=

No employee earned at a rate greater than £60,000 per annum (2021: Nil).

5 Investment income

	2022 £	2021 £
Interest received on deposit accounts	2,360	2,436
(Loss)/Gain on investment	<u>(3,701)</u>	<u>9,138</u>
	(1,341)	11,574

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

7 Fixed assets

	Land and Buildings £	Equipment £	Total £
Cost			
At 1 September 2021	2,307,948	144,865	2,452,813
Additions	-	33,205	33,205
At 31 August 2022	2,307,948	178,070	2,486,018
Depreciation			
At 1 September 2021	179,093	136,823	315,916
Charge for the year	17,968	6,538	24,506
At 31 August 2022	197,061	143,361	340,422
Net book value			
At 31 August 2022	<u>2,110,887</u>	<u>34,709</u>	<u>2,145,596</u>
At 31 August 2021	<u>2,128,855</u>	<u>8,042</u>	<u>2,136,897</u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Debtors	2022	2021
	£	£
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>28,841</u>	<u>33,126</u>
	178,841	183,126

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

9 Creditors: amounts falling due within one year	2022	2021
	£	£
Creditors and accruals	<u>35,164</u>	<u>1,872</u>

10 Funds

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
Balance brought forward at 1 September 2021	2,502,916	18,589	7,805	2,529,310
(Deficit)/Surplus for the year	(25,395)	(1,406)	(381)	(27,182)
Transfers between funds	<u>(6,840)</u>	<u>5,840</u>	<u>1,000</u>	-
Balance carried forward at 31 August 2022	2,470,681	23,023	8,424	2,502,128

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

10a Funds prior year

	Unrestricted general funds	Unrestricted designated funds £	Restricted funds £	Total funds £
<i>Balance brought forward at 1 September 2020</i>	2,549,412	18,589	7,938	2,575,939
<i>(Deficit)/Surplus for the year</i>	(46,496)	-	(133)	(46,629)
<i>Transfers between funds</i>	-	-	-	-
<i>Balance carried forward at 31 August 2021</i>	2,502,916	18,589	7,805	2,529,310

11 Restricted funds

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Benevolence fund	2,514	19	(400)	2,133
Organ & Music fund	3,081	1,000	-	4,081
Organist training	<u>2,210</u>	-	-	<u>2,210</u>
	7,805	1,019	(400)	8,424

11a Restricted funds prior year

	Brought Forward £	Income £	Expenditure £	Carried Forward £
<i>Benevolence fund</i>	2,647	-	(133)	2,514
<i>Organ & Music fund</i>	3,081	-	-	3,081
<i>Organist training</i>	<u>2,210</u>	-	-	<u>2,210</u>
	7,938	-	(133)	7,805

The restricted funds are as follows:

- Organ & Music, Organist training: To make available funds to support the music life of the church, including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists
- Benevolence: To be used at the discretion of the Minister for meeting urgent, local need

The designated fund is monies put aside by the charity for the purpose of large refurbishments.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Fixed assets	2,145,596	-	2,145,596
Debtors	178,841	-	178,841
Cash at bank and in hand	204,431	8,424	212,855
Creditors: amounts falling due within one year	<u>(35,164)</u>	<u>-</u>	<u>(35,164)</u>
	2,493,704	8,424	2,502,128

12a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Fixed assets	2,136,897	-	2,136,897
Debtors	183,126	-	183,126
Cash at bank and in hand	203,354	7,805	211,159
Creditors: amounts falling due within one year	<u>(1,872)</u>	<u>-</u>	<u>(1,872)</u>
	2,521,505	7,938	2,529,310

13 Related party transactions

There were no related party transactions in the year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2022.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the 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 work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(B) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

James Peach BSc FCA
For and on behalf of Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Date: 16 March 2023

REIGATE METHODIST CHURCH

England & Wales - Charity number 1127082

Accounts

Charity registration number

1127082

**REIGATE METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

REIGATE METHODIST CHURCH

CONTENTS

YEAR ENDED 31 AUGUST 2021

	Page
General information	1
Trustees' report	2 to 5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 to 13
Independent examiner's report	14

REIGATE METHODIST CHURCH

REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2021

Minister

Rev Melvyn Cooke

Church trustees

Mrs H J Austin
Rev E Brooks (from 1 September 2021)
Mr M Burman
Rev M Cooke
Mrs J Dick (resigned 31 August 2021)
Miss J Dyson
Mrs E Grant (resigned 31 August 2021)
Ms E Gregory
Mr C F Hedderly
Mr J S Hill
Mr J Isaac
Mrs K Jefferies
Mrs L Jobling
Mrs G Mason (from 18 April 2021)
Rev C McKie
Mrs A Miller
Mrs M Moore
Ms M Moyse
Mrs E M Munro
Mrs S Nelson
Mr R Nelson (from 1 September 2021)
Mr G L Norman
Mrs R M Norman
Mrs P Palmer
Mr I Pattison
Mrs M V Pulfer
Mr J Pulfer
Ms E Rayner (from 15 October 2021)
Mrs L J Thompson
Mr S Tickell
Mrs S P Tucker
Mrs J Waters
Mr K Weatherald
Mr M Woods (from 1 September 2021)

Principal Address

High Street
Reigate
Surrey
RH2 9AE

Bankers

CAF Bank Limited
HSBC Bank PLC
Central Finance Board of the Methodist Church

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2021

The Trustees submit their annual report and unaudited financial statements for the year ended 31 August 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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) as amended by the update bulletin (effective 1 January 2019).

Structure, governance and management

Reigate Methodist Church is one of the five churches of the Redhill & East Grinstead Circuit within the South East District of the Methodist Church. It is governed by the Constitutional Practice and Discipline of the Methodist Church. It is a registered charity 1127082.

Rev. Melvyn Cooke is the church's full time minister, which has a membership of around 150 people. He chairs the Church Council which is the managing body of Reigate Methodist Church. It consists of 30 ex officio members and members elected at the church's Annual General Meeting. Church Council is responsible for setting policy and for monitoring adherence to policy. It is assisted by various committees and sub-groups, including:

- Church stewards – working with the minister to plan and implement church activity
- Property Committee – maintaining and improving the buildings, ensuring compliance with legislation
- Finance Committee – preparing budgets, scrutinising financial activity
- Pastoral groups – care and support for the church family
- Centre Management group – ensuring the Community Centre rooms are available for use by community groups

Trustees

Mrs H J Austin	Ms M Moyse
Rev E Brooks	Mrs E M Munro
Mr M Burman	Mrs S Nelson
Rev M Cooke	Mr R Nelson
Mrs J Dick	Mr G L Norman
Ms J Dyson	Mrs R M Norman
Mrs E Grant	Mrs P Palmer
Ms E Gregory	Mr I Pattison
Mr C F Hedderly	Mrs M V Pulfer
Mr J S Hill	Mr J Pulfer
Mr J Isaac	Ms E Rayner
Mrs K Jefferies	Mrs L J Thompson
Mrs L Jobling	Mr S Tickell
Mrs G Mason	Mrs S P Tucker
Rev C McKie	Mrs J Waters

REIGATE METHODIST CHURCH

REPORT OF THE TRUSTEES

YEAR ENDED 31 AUGUST 2021

Mrs A Miller

Mr K Weatherald

Mrs M Moore

Mr M Woods

Objectives, activities, achievements and performance

Reigate Methodist Church provides a Service of Methodist Worship every Sunday of the year as well as special Services particularly at Christmas and Easter and during Lent. It provides for the introduction of children, young people and adults to the Christian faith and encourages the establishment of House Groups for members and adherents to explore aspects of faith together.

For those outside the church who wish to explore the Christian faith, the Taketime project was launched in 2016 and provides on-line meditation for all people. For those wishing to explore Church membership, an annual membership Course is also run.

Reigate Methodist Church is committed to serving the people of Reigate, with an emphasis on the children, young people and the elderly of the local community. This is achieved by running children's activities such as Sunday school, youth groups and an annual Holiday Club week in the summer school holiday.

For the elderly the church runs various fellowship groups with invited speakers and with bible study. A bi-weekly lunch is also provided for anyone over the age of 60.

By making available its premises, including the attached Reigate Community Centre which opened in April 2011, the needs of the community are met by organisations such as the Playgroup, Alcoholics Anonymous, and a variety of other health and leisure activities.

Further information is available on the Reigate Methodist Church and Reigate Community Centre web sites. Between September 2020 and August 2021, the activities noted above were severely limited as a result of the Coronavirus / Covid-19 epidemic. Both Reigate Methodist Church and the attached Community Centre were closed between December 2020 and May 2021 in line with government regulations. The Church and Centre re-opened on a limited basis in May 2021, allowing resumption of church services, children's and youth meetings, and some community group activities. Church services are now available on YouTube. Pastoral activity (including newsletters, phone calls and Zoom sessions) has aimed to make sure that members of the church family who cannot visit the church itself are able to stay in touch. Continued opening of the Church and Centre remains subject to government regulations.

The reduction in lettings income between September 2020 and August 2021 has had a marked effect on the Charity's finances. However, the Charity's reserves are sufficient to maintain its activities for at least the next two years, pending a return to more normal conditions.

Public benefit reporting

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the Charity.

Reserves policy

The church's policy for unrestricted funds is to hold not less than 50% of annual expenditure in order to meet unexpected and unbudgeted demands, especially considering the age of the church building and the increase in regulatory requirements.

**REIGATE METHODIST CHURCH
REPORT OF THE TRUSTEES
YEAR ENDED 31 AUGUST 2021**

The policies for restricted funds are as follows:

Organ & Music Funds	To make available funds to support the music life of the church including building a reserve to contribute to the cost of major overhaul to the organ and to assist in the training of organists.
Benevolence Fund	To be used at the discretion of the Minister for meeting urgent local need.
Gift Day	To be used towards specific projects as specified for each Gift Day.

Risk assessment policy

The church maintains a risk register covering strategic, operational, financial and people risks. The register is reviewed and updated by the governing committees of the church and by Church Council. Specific risk assessments exist covering areas such as health and safety, food hygiene, and protection of children and vulnerable adults.

Financial review

The church is funded by donations and regular contributions made by the congregation. This source of income held up well despite the impact of the Coronavirus epidemic. However, the rental income from the Community Centre amounted to £27,631 (2020: £42,399) which is significantly lower than the previous year, which was also adversely affected by the epidemic.

The church held total funds of £2,529,310 (2020: £2,575,939) at the end of the year. The majority of the funds are held as fixed assets; at the year-end totalling £2,136,897 (2020: £2,182,459) as well as an accumulated surplus in restricted funds of £7,805 (2020: £7,938). The church therefore had free reserves at 31 August 2021 of £384,608 (2020: £385,543).

Plans for future periods

Church Council meets regularly to discuss and approve annual budgets, initiatives to encourage membership, worship and faith, and maintenance of and improvements to the premises.

The church continues to be a central part of the Reigate community with the Community Centre hub café being open regularly. The church continues to get support from its volunteers.

REIGATE METHODIST CHURCH
REPORT OF THE TRUSTEES
YEAR ENDED 31 AUGUST 2021

Statement of trustee responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 22 February 2022 and signed on their behalf by

Rev E Brooks



Chair

REIGATE METHODIST CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies	2	59,316	-	59,316	60,734
Investments	5	11,574	-	11,574	2,384
Other trading activities (Lettings)		27,631	-	27,631	42,399
Other		<u>5,182</u>	<u>-</u>	<u>5,182</u>	<u>10,464</u>
TOTAL INCOME		103,703	-	103,703	115,981
EXPENDITURE ON:					
Charitable activities	3	150,199	133	150,332	182,365
TOTAL EXPENDITURE		<u>150,199</u>	<u>133</u>	<u>150,332</u>	<u>182,365</u>
Net income/(expenditure)		<u>(46,496)</u>	<u>(133)</u>	<u>(46,629)</u>	<u>(66,384)</u>
Net movement in funds		<u>(46,496)</u>	<u>(133)</u>	<u>(46,629)</u>	<u>(66,384)</u>
Total funds brought forward at 1 September 2020		<u>2,568,001</u>	<u>7,938</u>	<u>2,575,939</u>	<u>2,642,343</u>
Total funds carried forward at 31 August 2021		<u><u>2,521,505</u></u>	<u><u>7,805</u></u>	<u><u>2,529,310</u></u>	<u><u>2,575,939</u></u>

REIGATE METHODIST CHURCH
BALANCE SHEET
AS AT 31 AUGUST 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible fixed assets	7	2,136,897	2,182,459
Current assets			
Debtors and prepayments	8	183,126	176,430
Cash at bank and in hand		<u>211,159</u>	<u>219,499</u>
		394,285	395,929
Creditors: amounts falling due within one year	9	<u>(1,872)</u>	<u>(2,449)</u>
Net current assets		392,413	393,480
Total assets less current liabilities		<u>2,529,310</u>	<u>2,575,939</u>
Funds			
Restricted funds	11	7,805	7,938
Unrestricted funds			
- General	10	2,502,916	2,549,412
- Designated		18,589	18,589
		<u>2,521,505</u>	<u>2,568,001</u>
		<u>2,529,310</u>	<u>2,575,939</u>

Approved by the Church Council on *22nd February 2022*

Er Brooks

Rev E Brooks
 Chair

and signed on behalf of the Council by

Ian Pattison

Ian Pattison
 Treasurer

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Principal accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The church constitutes as a public entity as defined by FRS 102.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when they have been communicated as received in writing with notification of both the amount and settlement date.

Legacies are recognised on a case by case basis following the granting of probate when the administrator/ executor for the estate has communicated in writing both the amount and settlement date.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of resources. The trustees consider all costs to be incurred in the course of carrying out the charitable objectives and there are no support costs.

Grant making policy

Where the charity gives a grant, this is done so without performance conditions and therefore such grants are recognised in the Statement of Financial Activities when the commitment has been made.

Funds and reserves

Funds held by the charity are:

Unrestricted funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds made up of monies set aside by the charity out of unrestricted funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

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

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Cash at bank and in hand

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

Creditors

Creditors 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 are recognised at the amount that the charity 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.

Donations and volunteers

A certain amount of time is expended on the charity's activities, which is donated free of charge. It is not possible to quantify the value of time given and accordingly it is neither recorded as donated income or as an expense in the financial statements.

Fixed assets

Fixed assets are included in the balance sheet at cost. Large items are capitalised in the accounts at the discretion of the Trustees. Depreciation is calculated on the cost (excluding land), less estimated residual value over its useful life as follows:

Buildings	50 years straight line
Equipment	4 years straight line

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Maintenance & restoration fund	-	-	-	-
Sundry donations and collections income	45,539	-	45,539	49,299
Gift Aid received and receivable	13,777	-	13,777	11,435
Legacy	-	-	-	-
	<u>59,316</u>	<u>-</u>	<u>59,316</u>	<u>60,734</u>

In 2020, income attributable to the restricted fund totalled £1,162.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

3 Resources expended

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Charitable activities				
Circuit assessment	60,000	-	60,000	60,000
Grants and donations	-	133	133	1,018
Repairs, maintenance and cleaning	26,483	-	26,483	47,524
Insurance and utilities	11,032	-	11,032	13,925
Church and ministry sundries	5,562	-	5,562	7,441
Depreciation	45,562	-	45,562	50,958
Independent exam fee	<u>1,560</u>	<u>-</u>	<u>1,560</u>	<u>1,500</u>
	150,199	133	150,332	182,365

In 2020, expenditure attributable to the restricted fund totalled £1,018.

4 Trustee remuneration

The trustees have received no remuneration or expenses from the Charity during the year and the previous year.

	2021 £	2020 £
Employee remuneration -		
Wages and salaries	-	-
Average number of staff employed weekly	-	-

No employee earned at a rate greater than £60,000 per annum (2020: Nil).

5 Investment income

	2021 £	2020 £
Interest received on deposit accounts	2,436	2,609
Gain on investment	<u>9,138</u>	<u>-225</u>
	11,574	2,384

6 Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent these are applied to its charitable objects.

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

7 Fixed assets

	Land and Buildings £	Equipment £	Total £
Cost			
At 1 September 2020	2,307,948	144,865	2,452,813
Additions	-	-	-
At 31 August 2021	<u>2,307,948</u>	<u>144,865</u>	<u>2,452,813</u>
Depreciation			
At 1 September 2020	161,125	109,229	270,354
Charge for the year	<u>17,968</u>	<u>27,594</u>	<u>45,562</u>
At 31 August 2021	179,093	136,823	315,916
Net book value			
At 31 August 2021	<u><u>2,128,855</u></u>	<u><u>8,042</u></u>	<u><u>2,136,897</u></u>
At 31 August 2020	<u><u>2,146,823</u></u>	<u><u>35,636</u></u>	<u><u>2,182,459</u></u>

The property title is held by Trustees for Methodist Church Purposes as custodian trustee. The property is incorporated into the financial statements in accordance with agreed guidance.

8 Debtors	2021	2020
	£	£
Loan to YMCA East Surrey	150,000	150,000
Debtors and prepayments	<u>33,126</u>	<u>26,430</u>
	183,126	176,430

Included within Debtors is a loan to YMCA East Surrey which is due greater than 1 year.

9 Creditors: amounts falling due within one year	2021	2020
	£	£
Creditors and accruals	<u><u>1,872</u></u>	<u><u>2,449</u></u>

10 Funds

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
Balance brought forward at 1 September 2020	2,549,412	18,589	7,938	2,575,939
(Deficit)/Surplus for the year	(46,496)	-	(133)	(46,629)
Transfers between funds	-	-	-	-
Balance carried forward at 31 August 2021	<u>2,502,916</u>	<u>18,589</u>	<u>7,805</u>	<u>2,529,310</u>

REIGATE METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Fixed assets	2,136,897	-	2,136,897
Debtors	183,126	-	183,126
Cash at bank and in hand	203,354	7,805	211,159
Creditors: amounts falling due within one year	<u>(1,872)</u>	<u>-</u>	<u>(1,872)</u>
	2,521,505	7,805	2,529,310

12a Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Fixed assets	2,182,459	-	2,182,459
Debtors	176,430	-	176,430
Cash at bank and in hand	211,561	7,938	219,499
Creditors: amounts falling due within one year	<u>(2,449)</u>	<u>-</u>	<u>(2,449)</u>
	2,568,001	7,938	2,575,939

13 Related party transactions

There were no related party transactions in the year that require disclosure under SORP 2019 (FRS 102).

REIGATE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

Independent Examiner's Report to the Trustees of Reigate Methodist Church

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 August 2021.

This report is made solely to the Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) regulations 2008. My work has been undertaken so that I might state to the 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 work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for an independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(B) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

James Peach BSc FCA
For and on behalf of Kreston Reeves LLP
Chartered Accountants
A2 Yeoman Gate
Yeoman Way
Worthing
West Sussex
BN13 3QZ

Date: 7 March 2022