

**Charity registration number**

**1127082**

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

**REIGATE METHODIST CHURCH**

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**YEAR ENDED 31 AUGUST 2021**

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# REIGATE METHODIST CHURCH

## REFERENCE AND ADMINISTRATION DETAILS

YEAR ENDED 31 AUGUST 2021

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### 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

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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

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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**

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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**

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**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

*E Brooks*

**Chair**

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

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



**REIGATE METHODIST CHURCH**  
**BALANCE SHEET**  
**AS AT 31 AUGUST 2021**

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

*Rev E 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**

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**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**

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**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 £
<b>Charitable activities</b>				
Circuit assessment	60,000	-	<b>60,000</b>	60,000
Grants and donations	-	133	<b>133</b>	1,018
Repairs, maintenance and cleaning	26,483	-	<b>26,483</b>	47,524
Insurance and utilities	11,032	-	<b>11,032</b>	13,925
Church and ministry sundries	5,562	-	<b>5,562</b>	7,441
Depreciation	45,562	-	<b>45,562</b>	50,958
Independent exam fee	<u>1,560</u>	<u>-</u>	<b><u>1,560</u></b>	<u>1,500</u>
	150,199	133	<b>150,332</b>	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>
	<b>11,574</b>	<b>2,384</b>

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

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

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

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

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**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**