

**Church  
Accruals Accounts  
2022-2023**

**THE METHODIST CHURCH**  
**TEMPLATE REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
**for the year ended 31 August 2023**

**Chandler's Ford Methodist**

**Church**

**Registered Charity - Registration number**

**1127449**

**Winchester, Eastleigh & Romsey**

**Circuit No**

**26/2**

**Ministers**

Rev Ruth Fry

**Church Stewards**

Barbara Ackroyd

Diane Pugh

Barbara Lowe

**Church Treasurer**

Chris Goodhead

# **Chandler's Ford Methodist Church**

## **Annual Report for the year ended 31 August 2023**

Chandler's Ford Methodist Church is a registered charity, number 1127449

Address: Winchester Road, Chandler's Ford, Eastleigh, Hampshire SO53 2GJ

Minister and Chair of Trustees: Rev. Ruth Fry

The church has a total membership of 238 in November 2023 (November 2022: 249), of which 30 served as trustees during the year. We take our place within the Winchester Eastleigh & Romsey Circuit and the Southampton District as part of the national Methodist Church.

### **Vision:**

*'Making more faithful followers of Jesus.'*

### **Mission Statement:**

Our purpose is to worship God and, helped by the Holy Spirit, to love each other, to care for those in need and to share the love of Jesus with those in the community around us.

### **The Methodist Church**

We are part of the wider Methodist Church, a Christian denomination. The calling of the Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission.

### **Church priorities**

In September 2020 we agreed on four church priorities, which are ongoing:  
Worship, Learning, Caring and Service.

### ***Worship*** which nurtures people in different stages of life

Chandler's Ford Methodist Church continues to offer worship which nurtures people of all ages and stages of faith, and which embraces a variety of worship styles.

As a church we worship God each Sunday, both morning (every week) and evening (monthly) and during a Thursday midweek service. The Sunday 11 am morning service and the Thursday 10.30 am morning service continue to be available in hybrid form (both in person and online). These services are led by Ministers and Local Preachers from the Circuit with church members and adherents as well as authorised worship leaders contributing prayers, readings, and music.

The 'Breakfast Church' service which meets at 9.30 am on the first Sunday of each month goes from strength to strength. This is a service in which those who come along share breakfast together followed by an informal, creative, and contemporary style act of worship. It is popular

with people of all ages but particularly with families, children, and young people. Our children, young people and families Pastor plans and leads these with a team of volunteers.

The weekly 'service at home' sheet has continued to be provided and is very much appreciated by those who would otherwise be unable to participate in an act of worship. The minister, supported by our supernumerary ministers, has conducted funerals and there have also been several baptisms.

We have recently introduced a new style of service once a month at 11 am on a Sunday with the emphasis on informal, contemporary style intergenerational worship. These services are being based around the 12 Methodist Way of Life commitments and are led by our Minister and our children, young people, and families Pastor. In addition to this in December 2023 there were weekly evening meditations throughout Advent.

**Learning** which equips us as disciples to share God's love and our faith in the church and the world.

Following the completion of Holy Habits in early 2023, the new learning programme for our church is called 'I believe ...' and is based on statements from the Apostles' Creed. The aim is to provide opportunities for members of the worshipping community to reflect upon the fundamentals of the Christian faith and learn how to best share these reflections with others, including non-Christians. This is an occasional series which began with 'I believe in ... God, the Father almighty' in October 2023 and has been followed by 'I believe in ... Jesus Christ, God's only Son' in January 2024 and 'I believe in ... the Holy Spirit' in April 2024. As well as a Personal Bible Study, there is a Group Bible Study that explores each theme in greater depth for use by House Groups.

During Autumn 2023, our own minister, Ruth, in conjunction with another minister from the circuit ran an 8-week course entitled Compass on Tuesday evenings. This explored what it means to know Jesus more deeply and was equally suitable for those simply wishing to find out more, new Christians and lifelong followers of Jesus alike.

Various Fellowship and House Groups continue to meet on a regular basis. Each is responsible for its own programme, but typically this includes a combination of outside speakers, bible study (including the 'I believe ...' series) and topical discussion.

**Caring** which deepens our fellowship and enables us to be an inclusive community.

Pastoral Care is shared between our minister, a lay employee, and pastoral visitors (who are volunteers drawn from the church membership). There is an annual Pastoral Visitors' Rededication Service which this year took place in July and a Remembering Service which is held on a Sunday close to All Saints' Day (November 1<sup>st</sup>).

Pastoral visitors meet together three times a year to discuss common issues and receive training. Over the past year this has included a meeting in which we explored Equality, Diversity and Inclusion (EDI) in the context of the pastoral visitor role, and another meeting in which we hosted a speaker from an organisation called Survivors of Bereavement by Suicide (SOBs). She shared her personal experience following the death of her daughter as well as offering advice and signposting us to resources to help anyone who may find themselves caring for others affected by a similar tragedy.

**Service** through which we share our faith by serving the local community and the wider world.

The service action team coordinates our support for people suffering from injustice both locally and globally. Locally we support the work of Eastleigh Basics Bank, coordinating regular donations and volunteers, and also support local community organisation SCRATCH in its Christmas toy appeals. Our Dovetail Café continues to provide a meeting place for individuals and groups within the community and has continued to grow in popularity as a place where a warm welcome can be found. More Globally we support and promote the work of 'All We Can' and Christian Aid and coordinate responses to Emergency appeals when these arise.

Our community larder continues to provide an open access store outside the church which members of the local community can access anonymously according to their need. This is stocked by donations from local stores and from the church and community. This year we have expanded the collections from local supermarkets and through networking in the community a couple of new volunteers have joined the rota of those making the collections. The larder is much used as has received appreciative comments on local social media. We hope our service in the community will be enhanced through the work of the new Community Chaplain.

### ***Work with children, families, and young people***

Our children, young people and families' Pastor, Ellie Carter (now Purkiss – congratulations Ellie!) continues to provide leadership in this area of our work as a church. She is line managed by our Minister. Activities during the year included the following:

**DoveTots** Our stay and play group for preschool aged children and their carers had another great year. We regularly have 15 – 20 children and their carers attending with more families joining each week. There is a lovely busy feel to every session.

**WLTD** Who Let the Dads Out? had a successful year. A small number of families regularly attended and there has been a positive response to the group.

**Breakfast Church** Breakfast Church continues to prove popular with families.

**Activity Packs** The activity packs continue to be our Sunday morning provision for children. The packs include a Bible story, reflection on the story with application, a craft, activity pages and a colouring page. These are always well received and have proved to be a positive way to provide

an input for children within the main service which works well for many families. We are constantly reviewing our Sunday morning children's provision and we will make changes accordingly.

**Hand in Hand Puppets** This group continues to meet regularly and produced a show at Christmas for children and their families which was well attended and very much appreciated.

Throughout the year several key one-off events were well received by the many families who attended. The Christingle service was a particular highlight again this year.

In addition, **Peter Pan Pre-School** is a semi-autonomous facility offered by the church and run by qualified staff. This provides OFSTED approved education and care for 2-5 year olds, on weekdays during term time.

### ***Resources***

The year under review saw a full return to a sense of 'normality' regarding the use of our wonderful suite of premises, both church-related and external users.

Our paid staff team play a vital role in maintaining the church as a widely appreciated community centre at the heart of Chandler's Ford. Katrina Neale our Church Centre Manager, has overseen a marked increase in lettings and helps maintain good relations with a wide variety of community groups operating in the fields of health and welfare, fitness, education, art, music, etc. Our Property Manager Shaun Fletcher retired in December 2023 after many years of good stewardship of the premises and we have welcomed Glenn Stephens as his replacement. Keith Cole continued to serve with boundless enthusiasm as our caretaker during the period.

None of this happens of course without the support of a large number of volunteers. This is exemplified in the Dovetail Café which is open six mornings a week and run entirely by volunteers. Our overall aim is to ensure that we make the most of the wonderful facilities we have, offering support and hospitality to all, at a fair cost.

In March 2023 we installed a new array of solar panels on our extensive roof (adding to the existing panels installed ten years ago) together with appropriate batteries and control systems. This was partly to reduce the impact of dramatically increased light and heat costs, and partly to reduce our carbon footprint. It forms the first phase of our much larger 30 Years On project which was launched in the year under review. 30 Years On encapsulates the vision, conscious that the church layout was dramatically changed 30 years ago with the building of the Dovetail Centre and various elements, including heating, need overhaul – but more importantly it focusses on the future and making the premises fit for purpose for the next generation, including accessibility as well as environmental improvements.

The fundraising aspect of 30 Years On was formally launched in October 2023, and the church family and wider community is rising to this significant challenge. At the same time work is going

on to explore the possibilities of grant funding both from Methodist sources and other grant making trusts. Experienced church design and planning consultants have been engaged and the next phases of work are in the pipeline for the second half of 2024.

Alice Wrighton served in the important post of Resources Chair before standing down in late 2023. Alice brought tremendous professionalism, energy and insight to the role, and we thank her for her invaluable contribution to the life of the church.

### ***Communication***

The church continues to publish a monthly magazine "The Link" that updates the church family on activities, services and upcoming events. As part of our Eco policy, we have greatly reduced the printed copies as we look to use the digital copy (via the website) more frequently. We also send weekly emails to the majority of our congregation which gives links to the weekly notices and the Zoom login for the upcoming services. A few members of our congregations also receive this in printed form.

We continue to update our website ahead of a complete new look, and this remains an important part of communicating with our congregations. In addition we now have a specific website for the Youth and Children's work that we undertake. Use of Social Media remains important with our 4 Facebook pages all serving a specific part of our church family. We have a smaller presence on both Twitter and Instagram.

### **Oversight and Governance**

The trustees are members of the Church Council. Members' representatives and Church Stewards are elected at the Annual Church Meeting. A number of committees take responsibility for specific areas of church life and report to the Church Council. There are currently 3 Action Teams focusing on Worship, Learning and Caring, and Service, plus a Resources Committee which oversees the management of staff, property and finance. The Church Council meets quarterly, to review the mission of the church and to discharge its duties as trustees.

The Church Council maintains the highest possible standards in safeguarding children and vulnerable adults. It continues to monitor safeguarding risks, as well as other risks relating to finance and operations (including use of the church premises) and to manage them in as effective a way as possible.

During the year, the leadership team has also continued to meet regularly, in person again at last. From September 2022 our minister has been Revd Ruth Fry, ably assisted by Susan Gulliver and Jane Padley as Pastoral Assistants. Susan Gulliver retired as a pastoral assistant in March 2023 having faithfully served in the role for many years and Jane Padley's hours were increased to compensate for this.



## **Fulfilling aims and Public Benefit**

The church mission statement is achieved through a wide variety of worship services, fellowship meetings, group activities, learning opportunities, and the presence of the church and its members in the local community. More details can be found on the church website [www.cfmethodist.church](http://www.cfmethodist.church) By way of examples, the Dovetail Centre Cafe offers a friendly welcome to all for six mornings a week, and the Peter Pan Pre-School provides OFSTED approved education and care for 2-5 year olds. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

## **Finance and Reserves**

Our main source of unrestricted income is the regular and committed giving by members and friends. The largest item of expenditure is the assessment paid to the Winchester, Eastleigh and Romsey Methodist Circuit. A significant amount of the circuit assessment is used to pay the stipends and related costs to Ministers, and the upkeep of their manse.

The unrestricted funds income (including designated funds) for the year was £240,101 (2022: £233,420). There was a deficit on general funds of £4,097 (2022: surplus of £1,938), after transferring 10% of regular membership giving to the Benevolence Fund which is used for donating to other charitable causes. Income for the year includes £18,307 (2022: £24,246) from a gift day.

The trustees are satisfied that the level of reserves is sufficient to enable the church to continue to meet its charitable objects. After excluding £2.5million which is the valuation of the church premises on the balance sheet, unrestricted reserves at 31 August 2023 were £153,382 (2022: £154,874). This includes a designated Development Fund of £18,244 (2022: £29,800) for major repairs and costs relating to the church premises, and General Funds of £107,167 (2022: £111,264).

Our reserves policy is to maintain at least 3 months' worth of general expenditure (approx. £65k) in our General Fund and 0.5% of the insurance value of our premises (approx. £32.8k) in our Development Fund. Fund movements and balances are set out in note 17 to the accounts and are in line with the reserves policy.

In-person church activities and usage of our premises has recovered to something like pre-pandemic levels. However with vastly increased utility costs and further investment in staff, we are forecasting a financial loss for 2023/24. This will be met from existing reserves, as a result of which the trustees are confident there are no significant uncertainties about the charity's ability to continue as a going concern.

Chris Goodhead FCA acted as the treasurer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner: Warner Wilde Ltd, 4 Marigold Drive, Bisley, Surrey GU24 9SF

Investment Bankers: Central Finance Board of the Methodist Church  
Trustees for Methodist Church Purposes

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS 102)).

Signed on behalf of the trustees:

.....  
Rev'd Ruth Fry

Date: 19-5-24



**Trustees who served during the year and to date:**

Rev. Ruth Fry

Rev. Peter Rayson

Rev. Kate Cambridge (from Sep. 2023)

Jane Merryman

Anne Heath

Derek Lowe

Chris Goodhead

Mark Downer

David Wrighton

Barbara Ackroyd

Susan Gulliver

Jane Padley

Diane Pugh

Tony Hill

Sara Goodhead

Ruth Johnson

Michael Waterson

Rachael Hunt

Martin Napier (to May 2023)

Keith Cole

Anne-Marie Jenkins

John Evans

Barbara Lowe

Ken Richardson

Jenny Heal

Tim Padley

Alice Wrighton (to Feb. 2024)

Eleanor Carter

David Jenkins

Hilary Singer

Brenda Syrratt

Martin Waldron (from Feb. 2024)

Name of Church

Chandler's Ford Methodist Church

Charity No. 1127449

**Statement of Financial Activities (SOFA) for the year ended 31 August 2023**

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Total 2022-23 £
<b>Income</b>					
1 Offerings including Gift Aid	4	151,986			151,986
2 Gift day appeal		18,307			18,307
3 Donations and legacies	5	14,594		7,760	22,354
3a Grants including furlough	17			33,240	33,240
4 Investment income	6	1,749			1,749
5 Property income	7	50,583			50,583
6 Internal organisations	17			129,189	129,189
7 Other charitable income	8	2,882			2,882
<b>8 Total income</b>		<b>240,101</b>	<b>0</b>	<b>170,189</b>	<b>410,290</b>
<b>Expenditure</b>					
9 Circuit assessment		129,264			129,264
10 Grants and donations			14,750	2,951	17,701
11 Property maintenance		8,506			8,506
12 Insurance, utilities etc		44,384		5,000	49,384
13 Depreciation		480	5,020		5,500
14 Staff costs	11	51,891		15,000	66,891
15 Other expenditure		6,954	15,382	685	23,021
16 Internal organisations				104,530	104,530
<b>17 Total charitable expenditure</b>		<b>241,479</b>	<b>35,152</b>	<b>128,166</b>	<b>404,797</b>
18 Losses on monetary investments	13	-2,309			-2,309
19 Gain/(loss) on investment properties					0
<b>20 Net income/(expenditure)</b>		<b>-3,687</b>	<b>-35,152</b>	<b>42,023</b>	<b>3,184</b>
21 Transfers between funds	17	-410	37,757	-37,347	0
22 Other gains/(losses)					0
<b>23 Net movement in funds</b>		<b>-4,097</b>	<b>2,605</b>	<b>4,676</b>	<b>3,184</b>
24 Total funds brought forward		111,264	2,543,610	65,639	2,720,513
<b>25 Total funds carried forward</b>		<b>107,167</b>	<b>2,546,215</b>	<b>70,315</b>	<b>2,723,697</b>

# Chandler's Ford Methodist Church

## Balance Sheet as at 31 August 2023

Unrestricted	Designated (Unrestricted)	Restricted	Totals this year 2023	Totals last year 2022
£		£	£	£

### Tangible Fixed Assets

#### Notes

Land & Buildings	12		2,500,000		2,500,000	2,500,000
Equipment	12		35,000	3,160	38,160	480
Investment properties						
Investments	13	33,816	18,244		52,060	54,369
<b>Total fixed assets</b>		<b>33,816</b>	<b>2,553,244</b>	<b>3,160</b>	<b>2,590,220</b>	<b>2,554,849</b>

### Current Assets

Debtors and Prepayments	14	40,378			40,378	32,841
Cash at Bank and in hand	14	70,615	2,971	67,155	140,741	156,138
Trustees for Methodist Church Purposes deposits						
Central Finance Board Deposits						
Other						
<b>Total current assets</b>		<b>110,993</b>	<b>2,971</b>	<b>67,155</b>	<b>181,119</b>	<b>188,979</b>

<b>Creditors and Accruals (due in under 1 yr)</b>	15	37,642	10,000		47,642	23,315
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<b>Net current assets (liabilities)</b>		<b>73,351</b>	<b>(7,029)</b>	<b>67,155</b>	<b>133,477</b>	<b>165,664</b>
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<b>Total assets less current liabilities</b>		<b>107,167</b>	<b>2,546,215</b>	<b>70,315</b>	<b>2,723,697</b>	<b>2,720,513</b>
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<b>Loans and creditors due after 1 year</b>						
<b>Provisions for liabilities and charges</b>						

<b>Net assets</b>		<b>107,167</b>	<b>2,546,215</b>	<b>70,315</b>	<b>2,723,697</b>	<b>2,720,513</b>
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<b>Funds of the Church</b>	17					
Unrestricted funds		107,167	2,546,215		2,653,382	2,654,874
Restricted funds				70,315	70,315	65,639
Endowment funds					-	
<b>Total Funds</b>	17	<b>107,167</b>	<b>2,546,215</b>	<b>70,315</b>	<b>2,723,697</b>	<b>2,720,513</b>

Name of Church

Chandler's Ford Methodist Church

Charity No. 1127449

**SOFA for the year ended 31 August 2022 (previous year)**

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Total 2021-22 £
<b>Income</b>					
1 Offerings including Gift Aid	4	151,705			151,705
2 Gift day appeal		24,246			24,246
3 Donations and legacies	5	14,321		3,153	17,474
3a Grants including furlough		873		5,200	6,073
4 Investment income	6	1,666			1,666
5 Property income	7	38,433			38,433
6 Internal organisations				105,400	105,400
7 Other charitable income	8	2,176			2,176
<b>8 Total income</b>		<b>233,420</b>	<b>0</b>	<b>113,753</b>	<b>347,173</b>
<b>Expenditure</b>					
9 Circuit assessment		129,264			129,264
10 Grants and donations			15,050	3,009	18,059
11 Property maintenance		6,083			6,083
12 Insurance, utilities etc		29,281			29,281
13 Depreciation		1,123			1,123
14 Staff costs	11	46,591		5,200	51,791
15 Other expenditure		5,832	1,014	60	6,906
16 Internal organisations				95,679	95,679
<b>17 Total charitable expenditure</b>		<b>218,174</b>	<b>16,064</b>	<b>103,948</b>	<b>338,186</b>
18 Gains on monetary investments	13	-3,645			-3,645
19 Gains/(losses) on investment properties					0
<b>20 Net income/(expenditure)</b>		<b>11,601</b>	<b>-16,064</b>	<b>9,805</b>	<b>5,342</b>
21 Transfers between funds	17	-9,663	30,481	-20,818	0
22 Other gains/(losses)					0
<b>23 Net movement in funds</b>		<b>1,938</b>	<b>14,417</b>	<b>-11,013</b>	<b>5,342</b>
24 Total funds brought forward		109,326	2,529,193	76,652	2,715,171
<b>25 Total funds carried forward</b>		<b>111,264</b>	<b>2,543,610</b>	<b>65,639</b>	<b>2,720,513</b>

## Notes to the Accounts

### 1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective from 1 January 2019). The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

### 2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are also Designated funds which have been earmarked by the trustees for particular purposes within Unrestricted funds. Details of each material fund are disclosed in note 17. Any funds may be represented by more than just cash.

### 3. Accounting policies

#### Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

#### Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to it, the trustees judge it probable that they will receive it, and the monetary value can be measured with sufficient reliability.

#### Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

#### Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment.

#### VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown at deemed historical cost. Other fixed assets are depreciated on a straight line basis over periods as set out in note 12. Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and impairment losses.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

Debtors include Gift Aid not yet received in respect of donations up to the balance sheet date, and prepayments such as Circuit Assessment paid for subsequent periods.

#### Creditors

Creditors include outstanding loan balances from church members which are repayable on demand and interest free.

#### Pension

The charity operates a defined contribution pension scheme. Costs are allocated to the Statement of Financial Activities when incurred.

#### Going Concern

The accounts have been prepared on the basis that the charity is a going concern.

**Chandler's Ford Methodist Church**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
<b>4. Offerings including Gift Aid</b>				
Standing Orders	96,266		<b>96,266</b>	99,477
Collections and regular giving	20,720		<b>20,720</b>	22,190
Tax credits	35,000		<b>35,000</b>	30,038
<b>Total</b>	<b>151,986</b>	<b>-</b>	<b>151,986</b>	<b>151,705</b>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
<b>5. Donations and legacies</b>				
Donations	4,594	7,760	<b>12,354</b>	4,974
Legacies	10,000	-	<b>10,000</b>	12,500
<b>Total</b>	<b>14,594</b>	<b>7,760</b>	<b>22,354</b>	<b>17,474</b>

2022 included £3,153 of Restricted Donations.

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
<b>6. Investment income</b>				
Central Finance Board	1,541		<b>1,541</b>	1,243
Other	208		<b>208</b>	423
<b>Total</b>	<b>1,749</b>	<b>-</b>	<b>1,749</b>	<b>1,666</b>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
<b>7. Property income</b>				
Lettings	48,102		<b>48,102</b>	35,208
Electricity generation	2,481		<b>2,481</b>	3,225
<b>Total</b>	<b>50,583</b>	<b>-</b>	<b>50,583</b>	<b>38,433</b>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total</b>	<b>2022 Total</b>
	£	£	£	£
<b>8. Other income</b>				
Fundraising events	2,747		<b>2,747</b>	1,924
Donations for other charities	-	-	<b>-</b>	-
Other	135		<b>135</b>	252
<b>Total</b>	<b>2,882</b>	<b>-</b>	<b>2,882</b>	<b>2,176</b>

Unless otherwise stated all amounts included for 2022 in notes 4-8 above were Unrestricted.



**Chandler's Ford Methodist Church**

**9. Payment to Trustees**

	<b>2023</b>	<b>2022</b>
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting	£ 20,206	18,395
Number of trustees who were paid expenses		
Nature of the expenses:		
Total amount paid	£ nil	nil

**10. Fees for examination or audit of the accounts**

Independent examiner's or auditors' fees for reporting on the accounts	£ 1,080	650
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£	

**11. Paid employees**

**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind	£ 143,382	126,699
Employer's National Insurance costs	£ 6,916	4,824
Pension costs	£ 1,928	1,378
Total staff costs	£ 152,226	132,901
<b>Average number of staff employed during the year were:</b>	15	14

The above totals include £85,335 (2022: £81,110) staff costs and 11 (2022: 10) staff relating to Peter Pan Pre-School which is classified as a church internal organisation.

No employees received emoluments over £60,000 during the current or prior year.

**Volunteers**

In accordance with FRS102, the value of volunteer time is not recognised in the accounts. However it is acknowledged that the church benefits greatly from all the work done by its many volunteers, enriching and expanding so many areas of our worship, service and mission. This includes the members of Church Council (trustees) who kindly provide time free of charge to oversee the church's operations and ensure compliance with our many obligations.



**Chandler's Ford Methodist Church**

**12. Tangible Fixed Assets**

Cost or valuation

	Church (non investment) land and buildings £	Coffee machine (restricted) £	Other fixed assets including motor vehicles £	Solar Panels £	Church display screens £	Total £
<b>Balance brought forward</b>	2,500,000		16,993	16,500	24,541	2,558,034
Additions		4,740		40,020		44,760
Revaluations (+/-)						
Disposals (-)						
Transfers * (+/-)						
<b>Balance carried forward</b>	2,500,000	4,740	16,993	56,520	24,541	2,602,794

**Accumulated depreciation**

Balance brought forward			16,513	16,500	24,541	57,554
Depreciation charge for year (-)		1,580	480	5,020		7,080
Revaluations (+/-)						
Disposals (-)						
Transfers* (+/-)						
<b>Balance carried forward</b>		1,580	16,993	21,520	24,541	64,634

**Net book value**

Brought forward 2022	2,500,000	-	480	-	-	2,500,480
Carried forward 2023	2,500,000	3,160	-	35,000	-	2,538,160

Depreciation (straight line):                      nil                      3 years                      2-4 years                      8 years                      3 years

<b>Chandler's Ford Methodist Church</b>
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### 13. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

#### Analysis of investment movements

	2023	2022
	£	£
Carrying (market) value at beginning of year	54,369	58,014
<b>Add:</b> additions to investments at cost		
<b>Less:</b> disposals at carrying value		
Net gain/(loss) on revaluation	- 2,309	- 3,645
Carrying (market) value at end of year	52,060	54,369

<b>Chandler's Ford Methodist Church</b>
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**14. Analysis of current assets**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Debtors and prepayments</b>		
Pre paid assessments	-	-
Prepayments and accrued income	5,336	4,061
Other debtors	35,042	28,780
<b>Total debtors and prepayments</b>	<b>40,378</b>	<b>32,841</b>

**Analysis of cash at bank**

Lloyds Bank	39,379	85,747
Cash floats	400	400
CAF Bank & Chapel Fund	32,855	9,369
TMCP	10,093	
Bank balances held by internal organisations	58,014	60,622
<b>Total Cash and Bank</b>	<b>140,741</b>	<b>156,138</b>

**15. Analysis of current liabilities**

PAYE	1,858	1,115
Accruals and other creditors	25,784	22,200
Loans	20,000	
<b>Total Current Liabilities</b>	<b>47,642</b>	<b>23,315</b>

**16. Capital commitments and contingent liabilities**

At the 31st August 2023 the Church has no capital commitments (likewise for 2022).

No Contingent liabilities were identified at 31st August 2023 (likewise for 2022).

**Chandler's Ford Methodist Church**

**17. Detailed analysis of individual fund movements**

**Unrestricted Funds**

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General fund	111,264	240,101	-241,479	-410	-2,309	107,167
Development fund	29,800		-14,556	3,000		18,244
Benevolence fund	393		-14,750	15,149		792
Young People's Work	1,417		-826	1,588		2,179
Solar Panels	12,000		-5,020	18,020		25,000
Church building	2,500,000					2,500,000
Totals	2,654,874	240,101	-276,631	37,347	-2,309	2,653,382

**Restricted Funds**

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Internal organisations:						
Peter Pan Pre-school	53,683	95,329	-90,440	-6,504		52,068
Dovetail Café	1,315	27,217	-10,545	-14,000		3,987
Women's Fellowship	2,676	4,520	-2,117	-1,250		3,829
Others	2,948	2,123	-1,428	-2,353		1,290
Internal organisations total	60,622	129,189	-104,530	-24,107		61,174
Winchester Eastleigh & Romsey Methodist Circuit grants: staff & utilities		10,000	-10,000			
Southampton Methodist District grants: youthwork & solar panels		23,240	-10,000	-13,240		
30 Years On		3,750				3,750
Legacy November 2017	4,728		-685			4,043
Other grants	289	4,010	-2,951			1,348
Totals	65,639	170,189	-128,166	-37,347		70,315

**Fund purposes**

**Development Fund:** in case of major unplanned premises costs, set at 0.5% of buildings insurance value.

Expenditure relates to up-front costs for 30 Years On development project.

**Benevolence Fund:** for giving to other charitable causes, funded by 10% of regular offerings income

**Young People's Work:** funds earmarked for mission amongst children and young people

**Solar panels fund:** book value of 2023 array minus attributed loans

**Internal organisations:** funds held by groups reporting to Church Council

Dovetail Café balance includes coffee machine book value of £3,160

**Legacy November 2017:** received for specified use: local aid, youth/children's work & training

**Other grants:** funds collected on behalf of other organisations

**Transfers between funds**

A net total of £24,107 was received into general funds from internal organisations to recognise use of premises etc

**18. Related party transactions**

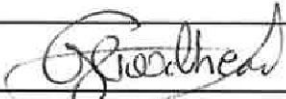
There were no related party transactions for 2023 or 2022. There are no donations from related parties which are outside the normal course of business or given with conditions.

## DECLARATIONS

### Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

19 May 2024

Name of Treasurer

Chris Goodhead

Address

13 Merdon Avenue, Chandler's Ford, Eastleigh, Hants, SO53 1EH

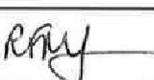
### Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the Church Council at its meeting on

05-Feb-24

and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Ruth Fry

Date

19-5-24

### Independent Examiner's Report to the Trustees of the

Chandler's Ford Methodist

Church

This Report is on the Church Accounts for the year ended 31<sup>st</sup> August

2023

### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2023 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

**Chandler's Ford Methodist Church**

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a true and fair view. My report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

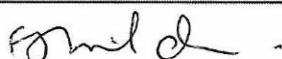
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I have /have not\* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner

Frances Wilde

Signature of independent examiner



Relevant Professional qualification or body

FCCA

Name of firm (where appropriate)

Warner Wilde Limited

Address

4 Marigold Drive, Bisley, Surrey, GU24 9SF

Date

20 May 2024