



**SURBITON HILL**  
METHODIST  
CHURCH

**SURBITON HILL METHODIST CHURCH**

Registered Charity No.: 1127609

Report of the Trustees and Audited Financial Statements  
for the Year Ended 31 August 2023

**MYRUS SMITH**  
**Chartered Accountants**

Norman House,  
8 Burnell Road,  
Sutton, Surrey.  
SM1 4BW

**Surbiton Hill Methodist Church**  
**(Consolidation)**

Trustees Annual Report and Audited Financial Statements  
for the Year Ended 31 August 2023

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## Introduction

The work of Surbiton Hill Methodist Church takes place within the overall mission and purposes of the Methodist Church in Britain. This mission is summarised in the document *Our Calling* (Methodist Conference Report, 2000). The four themes identified in *Our Calling* were reaffirmed by the Methodist Conference in 2018:

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. It does this through:

- Worship
- Learning and Caring
- Service
- Evangelism

Responding to *Our Calling* Surbiton Hill Methodist Church has its own mission to:

- Worship God
- Encourage and support people to follow Jesus Christ as Saviour
- Care for our neighbours and work for justice and the relief of suffering around the world.

In 2018 we agreed a developed Vision Statement which is now the basis of our annual and longer term planning. The Vision is to become a "vibrant Christian centre for caring, sharing, worship and welcome in Surbiton".

## Review of the Year

### 1) Worship

Our Sunday morning service typically includes face-to-face congregations averaging around 80 people, together with about 20 people joining these Sunday morning services livestreamed online on our YouTube channel, and there are further viewings of each recorded service later. New friends have joined us in regular worship. Sunday morning Junior Church is once again well-established. Monthly Mid-Week Communion, Praise Parties and Messy Church are now back in full swing with a small increase in numbers. Worship was led by our own minister Rev Dr Stan Brown, other ministers and local preachers from the Kingston Methodist Circuit, and Bron Coveney, our Children and Families' Worker. There is a team of volunteers who read, lead prayers, operate the audio-visual and livestream system and make countless other contributions.

The church has been re-arranged to provide a new children's area which is proving popular on Sunday mornings. Music remains central to our worship with a strong lead from our Director of Music and Choir. This is especially valued in the livestream services. SHMC continues to enjoy a great variety of music, with Sunday mornings focused more towards traditional and modern hymnody, and more lively contemporary music in our family orientated Praise Party services. Evening services are now occasional, but Circuit Services shared with our friends of the Kingston Methodist Circuit have begun once more.



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**2) Children and Families Work**

A new children and families' worker, Bron Coveney, was appointed at the end of 2022 and it is lovely to see our children's groups thriving again post-Covid. The work is supported by a team of dedicated volunteers who have a passion for sharing Christ with children, young people and their families in many fun, hands on and creative ways.

During Sunday morning worship, there is a Junior Church most weeks for children to attend, where they can learn more about Jesus. Children experience the meaning behind scripture through crafts, games and movement, and through different visual media. We see up to ten children attending each week.

Our weekly Toddler Group, Oasis, is always busy, with up to 30 families attending every week. In the summer, this makes use of the church's tennis club which provides access to a safe, outside space. Alongside the extensive play activities, the group is led with Christ's call to love and serve one another at its core, sharing this through songs, stories, and juice and a biscuit (tea or coffee for the adults).

Since its relaunch in January, Messy Church has seen a steady increase in families attending – from 23 to 30 on average.

Our monthly Praise Party is a truly intergenerational and unique model of worship. We have several families who join us with children/young people aged 2 - 16, who worship with us in a way that is exciting and inclusive, followed by the sharing of a meal together. We enjoy games, challenges and crafts, and there is a small puppet team involving some of our young people which has been immensely popular.

Once a week, our Open The Book Team visits St Andrew's and St Mark's Junior School to lead collective worship, acting out stories from the Bible. Children are invited to participate in this, and there is always an eagerness to join in and be part of the story telling. We have a great relationship with the school who value what we do.

We also relaunched the Summer Holiday Club in 2023 with a circus theme. The inherent potential of this for fantastic stories and exciting activities made it perfect. We had around 20 children each day; everyone who booked came (in fact, some who only booked for a couple of days asked to come for the whole week because they'd enjoyed it so much!). We gave children a range of activities to choose from – crafts, games, and tennis (naturally!). The tennis was especially popular, with children of all ages and abilities having a go. After snacks, we demonstrated some circus skills that the children could have a go at. We then invited parents back early so that they could see the children showcase their new skill, join in the song of the day, and hear the day's story. It was a very successful week with lots of positive things shared from both the children and their parents about the event. It was particularly nice to share the story with the adults, and to see them as well as the children get so engaged. This was led by Bron and a keen group of volunteers. Everyone in the team brought their unique gifts and made the week come together; it was the perfect example of 1 Corinthians 12:4 – 'there are different gifts, but the same Spirit'.

We have hopes of increasing the work that we do with creative ministries so that we can continue to make worship lively, relevant and fun, and find new ways to be Christ's hands and feet on earth, helping Surbiton's children, young people and their families draw closer to God.



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### **3) Building Use and Developments**

This year has seen two new ventures offering practical care, support and outreach to our community. Responding to the Warm Spaces initiative, a new pop-up Warm Welcome Café has run on Friday mornings, making use of the upgraded kitchen facilities and adjacent Parlour. Led by Student Minister Hannah Chun, the Café successfully reached out to some of the many user groups in the building as well as attracting church members. The café runs on a donations basis.

Share and Care is a new group with a broad brief to support carers and those with whom they live, or, indeed, anyone who feels a need to share. The group meets monthly.

Following a review of our Church Vision, a strategy was created to upgrade our building to better serve our vision. Phase 1 work in summer 2021 refurbished the kitchen and improved access to the annexe and upper floor.

In 2022-2023 the Church Council agreed to Phase 2 work in summer 2023, to open up the main community entrance at the side of the building, creating easier access for users of the building, is another step towards our vision as a centre for caring, sharing and welcome.

Our side entrance re-opened on Friday 8 September 2023 (shortly after the year formally covered by this report). In eight weeks it had been totally transformed. What had been a narrow, dingy and often congested hallway (regarded as our “tradesman’s entrance”) has become a bright, airy space which is twice as wide, with a higher ceiling and lots of natural light. Much more welcoming!!

Any project adapting existing buildings can be challenging. Ours was especially so – modifying parts of three separate earlier extensions to the original 1882 building, and with copies of the plans for only the last of those. Particular “moments” during this summer were:

- The need for the structural steelwork to be redesigned when it was discovered that the intended foundations for one of the support columns would breach our main outflow sewer;
- Having to drop our plan for the exposed brickwork of the church wall to feature for the whole righthand side – when extremely shoddy infill work from the addition of the stairwell in 1928 was uncovered;
- When the official inspector insisted that this work triggered a dormant change in building regulations – requiring that fire-resistant glazing be added to the Office and Minister’s Vestry windows.

Those, and several lesser issues, kept us and our ever flexible builders on their toes. They tackled the challenges valiantly.

Our premises were kept open throughout the works. The alternative access arrangements through the church generally worked well, causing only minimal inconvenience to the reduced number of groups which continue to meet in July and August.

A very welcome feature of the new entrance is an automatic door. When unlocked, the door swings open for anyone approaching. When locked, it can be opened (as previously) by using a fob or the intercom. To exit you simply press the big button on the lefthand wall. This has already proved a huge boon for the many parents and carers who visit with pushchairs. Wheelchair users benefit similarly.



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The project came in on time and a little under budget. Grateful thanks to our builders, Mann Renovations Ltd, and everyone in-house who helped.

In addition to the care of our main church building on Ewell Road, Surbiton, the Church Council are also managing trustees for the Surbiton Hill Methodist Tennis Club. Sharing through sport is a great way to make connections in the community. Our church is very fortunate in owning a Tennis Club with six all-weather courts in lovely grounds.

Over the past year the club has been discussing how best to fulfil its charitable mission as part of the church and to be a Christian beacon in the community. It is taking positive steps to increase its membership through Open Days, advertising, adult and children's coaching and social events. The club is also promoting itself as a place for the community to use and already has bookings from a dance school and keep fit groups, as well as being used for church events. The Oasis Toddler Group meets here in the summer months, and it is an ideal place for children and adults to enjoy some time in the beautiful and safe grounds of the club.

Another major capital expenditure was undertaken, this time by the Tennis Club. The club is continually seeking to develop its facilities for its members and the community. To that end they embarked on a project to floodlight 2 of the courts. This will enable the membership to play in the evenings throughout the winter months. We believe that this facility will be a huge asset and allow us to grow the club and its community links even more. The Church Council, acting as the Club's Governing Trustees, approved this project after a review of the finances of the project by the Church Finance Committee. Subsequently all necessary approval to proceed to installation were granted following a formal planning application to the Royal Borough of Kingston. Work on the floodlighting was successfully undertaken in the summer of 2023.

The church also hosts two badminton clubs and a table tennis club, all of which are open to all comers. These groups meet on church premises and provide great fun and exercise for a variety of skills and ages.

#### **4) Governance**

The Church Tennis Club agreed a revised governance document and protocols in 2021/22 which remain in place. The arrangements have allowed the Club greater autonomy and full participation for club members who are not church members whilst ensuring that the Church Council as managing trustees retains clear governance control and exercises due diligence. The arrangements also maintain and guarantee the specific Methodist ethos and heritage of the Club. The Club site with its six courts and pavilion is a Methodist Church property held under the Methodist Model Trusts by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees, and the local Church Council as managing trustees.

The Managing Trustees look to the Club to support their charitable purposes through its role in providing an affordable and accessible sports facility in the community.

Managing Trustees carried out their governance responsibilities for finance through the work of the Church Treasurer and the Finance Committee with regular reporting to both the Leadership Team and Church Council. Audited accounts are of course the main substance of this report.



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Routine care of the Church Property, including Health and Safety, and risk management are delegated to a Property Committee co-ordinated by a Property Steward who also acts as manager for caretaking and cleaning staff. A rolling cycle of both repair and pro-active maintenance is continued.

Managing Trustees have specific responsibilities in overseeing the Methodist Church's safeguarding policies. The local church safeguarding policy received an annual review, a strong local safeguarding officer remains in post, DBS applications and renewals are carefully monitored, and training provided according to the Methodist Church's policies. Safeguarding is a major feature of our church life and has become an embedded part of our community culture.

SHMC hosts two other Christian congregations which do not have their own premises. The Korean Gloria Church has been a guest within our community for some time and typically meet on Sunday afternoons. Since September 2021 we were also joined by the Lagoinha Baptist Church, a congregation worshipping in Portuguese and mainly drawn from the Brazilian community in the UK. Appropriate advice and permissions were sought from the Methodist Church's ecumenical officer before agreeing this arrangement. We welcome the presence of these two very different congregations as part of our commitment to being a "vibrant Christian centre for worship and welcome in Surbiton."

We are immensely grateful to the teams of volunteers who make all this possible including our principal officers in finance and property care.

## **5) Staffing**

Our work would be impossible without the dedication and generosity of volunteers in all areas of church life. The work of a modern charity and community centre is increasingly complex and as part of our vision we have gradually built a small professional team to extend our work. We give thanks for their dedication.

- Minister – Rev Dr Stan Brown (retired summer 2023)
- Children and Families' Worker – Bron Coveney
- Student Minister on placement – Hannah Chun (until June 2023)
- Church Administrator – Allison Whittle
- Caretakers and cleaner – Phil Thorne, Roy Beasley and Abigail Crabbe.

The year 2022-2023 has seen a number of changes to the staff team with the appointment of a new Administrator and a new Children and Families' Worker. They were respectively appointed in April 2022 and November 2022.

Meanwhile, Rev Dr Stan Brown retired as planned in the summer of 2023 and Rev Vindra Maraj-Ogden was appointed as our minister from September 2023. We give thanks that we have been able to maintain a strong staff team and pray for Vindra as she joins us.



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A notable feature of this last year was the presence of Hannah Chun among us as a Student Minister. Hannah had transferred to a course which includes half of her learning time on placement in our circuit – largely at SHMC. Her contribution to all areas of church life was considerable. The minister offered supervision and a number of key officers in the church have given time to directly support her learning and development. The placement represented both a major gift to our church life and a welcome opportunity for us to give back time to support the development of ordained ministry in the Methodist Church. Hannah Chun has subsequently taken up a full time ministerial position in Essex and we pray for her continued success.

**6) Plans for 2023-2024**

We have welcomed our new minister, Vindra. Building on the solid foundation of the last few years we will prayerfully listen to God's direction as we focus on mission and incorporating the new people in our congregation/fellowship into the fuller life of our church.

We are also looking at the introduction of more bible fellowship groups, prayer meetings and opportunities for young adults to meet to have food and discussion.

We will also be looking ahead to changes in the circuit that are expected to lead to our minister also being the minister for Chessington Methodist Church from September 2024. This will naturally have consequences for which we will seek God's guidance on how best to proceed.

**7) Conclusion**

As a formal annual report on our activities this report inevitably focusses on the work of the church as a charity and its trustee responsibilities. However, our church life is far richer than this report can express. Alongside the formal work and decision making runs the whole complex life of a community which has lived through joys as well as deep sorrows and losses. There have been moments when we have been lifted up in worship and times when we have needed to explore the depths. But the power to do all these things is given us in Jesus Christ to whom we give glory now and for ever. Amen.

***Rev Vindra Maraj-Ogden: minister in pastoral charge, Surbiton Hill Methodist Church, chair of Church Council (managing trustees).***

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**FINANCIAL REVIEW**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Church endeavours to hold reserves sufficient to cover six months' worth of expenditure in its unrestricted funds. Restricted funds are accepted where there is a current project or activity which would allow these funds to be spent within a reasonable time frame. Designated funds are held where the Trustees have identified a specific need to hold funds outside of the General Reserve. The General Reserve is generally held at a balance of £5,000 each year and is balanced off from the Building Maintenance designated reserve.

**c. Principal funding**

Church income is primarily drawn from congregation giving and related tax refunds under the gift aid scheme along with the lettings of the premises to community groups. Since restrictions owing to Covid were lifted the groups have returned and income is at an equivalent level to that before the pandemic.

**d. Expenditure**

The major cost (21% of the total spend) (2022: 28%) is the assessment paid to the Kingston upon Thames Circuit. Most of this covers Ministers' stipends and related costs, and the District assessment. A further 47% of costs (2022: 40%) are spent on the upkeep and related expenses of the premises.

The other costs have remained broadly at previous levels.

**e. Basis of consolidation**

The published accounts include the church and internal church organisations.



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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**a. Constitution**

Surbiton Hill Methodist Church is a registered charity, number 1127609, and is constituted under a Trust deed.

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline (CPD) of the Methodist Church, by order of the annual conference.

Surbiton Hill Methodist Church is part of the British Methodist Church. The Methodist Church operates under the Methodist Church Act of 1976.

All Methodist churches are connected to each other and are governed by the decisions laid down by the Connexion, through a District, Circuit and the local church.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and appointed under the terms of the Trust Deed. The Trustees are appointed at the Annual Church Meeting of the church and by the Church Council.

**c. Organisational structure and decision-making policies**

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

**d. Policies adopted for the induction and training of Trustees**

A range of guidance produced by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and training sessions.

**e. Related party relationships**

The Church is part of the Kingston upon Thames Circuit which is part of the London Methodist District and is also accountable to the Methodist Conference.

**f. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to major risks.



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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
1127609

**Principal address**  
39 Ewell Road  
Surbiton  
Surrey  
KT6 6AF

**Trustees**

V Maraj-Odgen	appointed 01.09.23
S Brown	resigned 01.08.23

J Bridges

M Turner

P Thorpe

M Thorpe

J Barwick

L Bridges

M Golding

H Abbott

C Jones

G Turner

C Mays

K Ingham

T Ingham

U Teitz

E Cook

M Heathcote	resigned 31.08.23
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P Lavers

R Strachan

C Fullbrook

D Fullbrook

B Ojudayi

H Lamb

L Acquah

R Chiraga	resigned 31.08.23
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A Dass	appointed 01.09.23
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**Auditors**

Myrus Smith

Chartered Accountants

Norman House

8 Burnell Road

Sutton

Surrey

SM1 4BW

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP 2019 (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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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 order of the board of trustees on ~~21~~ 22.6.2024 and signed on its behalf by:

  
.....  
Revd Vindra Maraj-Ogden  
Trustee

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF**

### **SURBITON HILL METHODIST CHURCH**

#### **Opinion**

We have audited the financial statements of Surbiton Hill Methodist Church for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Report of the Trustees other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.



## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF**

### **SURBITON HILL METHODIST CHURCH**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF

### SURBITON HILL METHODIST CHURCH

#### Auditor's responsibilities for the audit of the financial statements ../continued

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MYRUS SMITH  
Chartered Accountants and  
Statutory Auditors  
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8 Burnell Road,  
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SM1 4BW

24-6-2024

Myrus Smith is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.



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**Statement of Financial Activities**  
**for the Year Ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME FROM:</b>					
Donations and legacies	2	98,439	38,954	137,393	105,081
Charitable activities:					
Other trading activities	3	176	25,851	26,027	25,351
Investment income	4	103,032	10,191	113,223	92,491
<b>Total</b>		<u>201,647</u>	<u>74,996</u>	<u>276,643</u>	<u>222,923</u>
<b>EXPENDITURE ON:</b>					
Raising funds	5	74,398	75,933	150,331	93,266
Charitable Activities					
General Activity	6	106,690	63,127	169,817	137,781
<b>Total</b>		<u>181,088</u>	<u>139,060</u>	<u>320,148</u>	<u>231,047</u>
<b>NET INCOME/(EXPENDITURE)</b>		20,559	(64,064)	(43,505)	(8,124)
<b>Transfer between funds</b>		3,500	(3,500)	-	-
<b>Net movement in funds</b>		<u>24,059</u>	<u>(67,564)</u>	<u>(43,505)</u>	<u>(8,124)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		145,440	3,782,408	3,927,848	3,935,972
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£169,499</u>	<u>£3,714,844</u>	<u>£3,884,343</u>	<u>£3,927,848</u>

*John [Signature]*

The notes form part of these financial statements



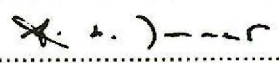
Surbiton Hill Methodist Church  
(Consolidation)

Balance Sheet  
for the Year Ended 31 August 2023

	Notes	Total 2023 £	Total 2022 £
<b>FIXED ASSETS</b>			
Tangible assets	12	3,681,024	3,681,201
<b>CURRENT ASSETS</b>			
Debtors	13	28,515	32,012
Cash at bank		229,170	224,497
		<u>257,685</u>	<u>256,509</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(54,366)	(9,862)
<b>NET CURRENT ASSETS</b>		<u>203,319</u>	<u>246,647</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,884,343</u>	<u>3,927,848</u>
<b>NET ASSETS</b>	16	<u>£3,884,343</u>	<u>£3,927,848</u>
<b>FUNDS</b>	15		
Unrestricted funds		169,499	145,440
Restricted funds		<u>3,714,844</u>	<u>3,782,408</u>
<b>TOTAL FUNDS</b>	15	<u>£3,884,343</u>	<u>£3,927,848</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21.6.2024 and were signed on its behalf by :

  
Revd Vindra Maraj-Ogden  
Trustee

  
Geoffrey Turner  
Trustee

The notes form part of these financial statements

Surbiton Hill Methodist Church  
(Consolidation)

Notes to the Financial Statements  
for the Year Ended 31 August 2023

**1. ACCOUNTING POLICIES**

- a) The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis and are initially recognised at historical cost convention, modified to include certain items at fair value unless otherwise stated in the relevant accounting policy note.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Incoming recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure includes those costs of a direct nature which can be allocated to a specific activity. It also includes indirect costs, including governance costs that do not relate to a specific activity but are necessary to support those activities.

d) Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised. Depreciation is provided so as to write off the cost of each asset over its estimated useful life at the following annual rates:

Plant and machinery	-	10% on cost
Fixtures and fittings	-	35% on reducing balance

e) Taxation

The charity is exempt from tax on its charitable activities.

f) Investments

Unlisted investments are initially recognised, and are subsequently stated, at cost.

Investment properties are initially recognised at cost or, in the case of donated assets, the market value of the gift in kind. At the end of each accounting period investment properties are restated at market value and any gain or loss is reported in the Statement of Financial Activities. No depreciation is provided on investment properties.



**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

**1. ACCOUNTING POLICIES (continued)**

g) **Leases**

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

h) **Pension costs**

The charity operates a defined contribution pension scheme for the benefit of its employees. Contributions are charged to the Statement of Financial Activities in the year to which they relate.

i) **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for specific purposes.

Designated funds are unrestricted funds set aside by the trustees for specific purposes.

Restricted funds are those funds which can only be used in accordance with the specified wishes of the donor or which have been raised for particular purposes.

j) **Debtors and creditors**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairments are recognised in expenditure.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and legacies	1,200	38,485	39,685	9,434
Collections	2,306	-	2,306	2,313
Collections – Gift Aid	76,714	-	76,714	74,748
Income tax reclaimed	18,219	469	18,688	18,586
	<u>£98,439</u>	<u>£38,954</u>	<u>£137,393</u>	<u>£105,081</u>

Of the £105,081 recognised in 2022, £97,519 was unrestricted funds and £7,562 was restricted funds.

**3. OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Photocopying/other income	176	2,736	2,912	4,202
Subscriptions	-	23,115	23,115	21,149
	<u>£176</u>	<u>£25,851</u>	<u>£26,027</u>	<u>£25,351</u>

Of the £25,351 recognised in 2022, £587 was unrestricted funds and £24,764 was restricted funds.

**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

<b>4. INVESTMENT INCOME</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Letting income	99,304	9,988	109,292	92,019
Bank and other interest	3,728	203	3,931	472
	<u>£103,032</u>	<u>£10,191</u>	<u>£113,223</u>	<u>£92,491</u>

Of the £92,491 recognised in 2022, £87,122 was unrestricted funds and £5,369 was restricted funds.

<b>5. COST OF RAISING FUNDS</b>	<b>Direct Costs £</b>	<b>Support Costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Property expenses	33,632	-	33,632	21,662
Housekeeping and cleaning	32,608	-	32,608	29,710
Property repairs and renewals	84,091	-	84,091	41,894
	<u>£150,331</u>	<u>£Nil</u>	<u>£150,331</u>	<u>£93,266</u>

Of the £150,331 recognised in 2023 (2022 : £93,266), £74,398 (2022 : £69,204) was charged to unrestricted funds and £75,933 (2022 : £24,062) was charged to restricted funds.

<b>6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>Direct costs £</b>	<b>Support cost £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Church activities	<u>£148,861</u>	<u>£20,956</u>	<u>£169,817</u>	<u>£137,781</u>

Of the £169,817 expenditure recognised in 2023 (2022: £137,781), £106,690 (2022: £100,809) was charged to unrestricted funds and £63,127 (2022: £36,972) was charged to restricted funds.



**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

**7. DIRECT COSTS**

	2023 £	2022 £
<b>Charitable Activities</b>		
Circuit assessment	66,151	65,346
Outreach to neighbourhood	1,795	640
Staff costs	12,801	9,481
Worship resources	1,428	1,540
Youth and Junior church	253	693
Music and choir	3,306	3,296
Church organisation costs	62,219	36,153
Depreciation	177	272
Grants to individuals	731	547
	<u>£148,861</u>	<u>£117,968</u>

**8. SUPPORT COSTS**

	2023 £	2022 £
<b>Charitable Activities</b>		
Staff costs	8,559	9,298
Church organisations costs	8,397	6,915
Governance costs (see Note 9)	4,000	3,600
	<u>£20,956</u>	<u>£19,813</u>

**9. GOVERNANCE COSTS**

	2023 £	2022 £
Audit fees	<u>£4,000</u>	<u>£3,600</u>

**10. STAFF COSTS**

	2023 £	2022 £
Salaries and wages	53,318	50,149
National insurance	1,300	-
Pension costs	2,042	1,942
	<u>£56,660</u>	<u>£52,091</u>

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 per annum.

The average number of employees during the year was 5 (2022: 5).

No remuneration was paid in the year, or previous year, to key management.

**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

**11. TRUSTEES' REMUNERATION AND EXPENSES**

The trustees received no remuneration or reimbursed expenses during the year (2022: £Nil).

**12. TANGIBLE FIXED ASSETS**

	Freehold Property £	Plant and Machinery £	Fixtures And Fittings £	Total £
<b>COST</b>				
At 1 September 2022 and 31 August 2023	3,680,695	39,643	24,509	3,744,847
<b>DEPRECIATION</b>				
At 1 September 2022	-	39,643	24,003	63,646
Charge for the year	-	-	177	177
At 31 August 2023	-	-	24,180	63,823
<b>NET BOOK VALUE</b>				
At 31 August 2023	£3,680,695	£Nil	£329	£3,681,024
At 31 August 2022	£3,680,695	£Nil	£506	£3,681,201

In accordance with Methodist Accounting Rules, the freehold property has been revalued to the insured valuation at 31 August 2016. This is recognised as its deemed cost at that date.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	5,955	9,809
Other debtors and prepayments	22,560	22,203
	<u>£28,515</u>	<u>£32,012</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	8,666	-
Other creditors	45,700	9,862
	<u>£54,366</u>	<u>£9,862</u>



**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

**15. MOVEMENT IN FUNDS**

	Brought forward at 1 September 2022 £	Income (including gains) £	Expenditure (including losses) £	Transfers between funds £	Carried forward at 31 August 2023 £
<b>Unrestricted funds</b>					
General funds	5,000	201,647	181,088	(20,559)	5,000
Development reserve	6,886	-	-	-	6,886
Building maintenance	133,554	-	-	24,059	157,613
	<u>145,440</u>	<u>201,647</u>	<u>181,088</u>	<u>3,500</u>	<u>169,499</u>
<b>Restricted funds</b>					
Development fund	2,100	-	-	-	2,100
Benevolent fund	318	-	-	-	318
Legacies	17,678	-	-	(14,172)	3,506
Vision project	28,451	33,310	75,933	14,172	-
Youth worker	173	-	-	-	173
Tennis club	39,826	37,699	60,885	(2,250)	14,390
Table tennis	140	707	-	(300)	547
Ladies badminton	18	1,000	28	(950)	40
Mixed badminton	2,642	-	-	-	2,642
Network	300	867	813	-	354
Oasis	483	1,413	1,224	-	672
Fixed assets – Freehold property	3,427,573	-	-	-	3,427,573
Fixed assets – Fixtures & fittings	87	-	177	-	(90)
Fixed assets – Other organisations land & buildings	<u>262,619</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,619</u>
	<u>3,782,408</u>	<u>74,996</u>	<u>139,060</u>	<u>(3,500)</u>	<u>3,714,844</u>
<b>TOTAL FUNDS</b>	<u>£3,927,848</u>	<u>£277,643</u>	<u>£320,148</u>	<u>£Nil</u>	<u>£3,884,343</u>

Surbiton Hill Methodist Church  
(Consolidation)

Notes to the Financial Statements  
for the Year Ended 31 August 2023

**15. MOVEMENT IN FUNDS – continued**

Comparative for movement in funds:

	Brought forward at 1 September 2021 £	Income (including gains) £	Expenditure (including losses) £	Transfers between funds £	Carried forward at 31 August 2022 £
<b>Unrestricted funds</b>					
General funds	5,000	185,228	159,955	(25,273)	5,000
Development reserve	6,886	-	-	-	6,886
Building maintenance	115,824	-	10,058	27,788	133,554
	<u>127,710</u>	<u>185,228</u>	<u>170,013</u>	<u>2,515</u>	<u>145,440</u>
<b>Restricted funds</b>					
Development fund	3,336	-	1,236	-	2,100
Benevolent fund	318	-	-	-	318
Legacies	17,678	-	-	-	17,678
Vision project	44,202	7,074	22,825	-	28,451
Youth worker	208	-	35	-	173
Tennis club	49,525	27,555	35,569	(1,685)	39,826
Table tennis	140	-	-	-	140
Ladies badminton	33	815	-	(830)	18
Mixed badminton	1,872	770	-	-	2,642
Network	263	650	613	-	300
Oasis	136	831	484	-	483
Fixed assets – Freehold property	3,427,573	-	-	-	3,427,573
Fixed assets – Fixtures & fittings	359	-	272	-	87
Fixed assets – Other organisations land & buildings	262,619	-	-	-	262,619
	<u>3,808,262</u>	<u>37,695</u>	<u>61,034</u>	<u>(2,515)</u>	<u>3,782,408</u>
<b>TOTAL FUNDS</b>	<u>£3,935,972</u>	<u>£222,923</u>	<u>£231,047</u>	<u>£Nil</u>	<u>£3,927,848</u>



**Surbiton Hill Methodist Church**  
**(Consolidation)**

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2023**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed Assets	-	3,681,024	3,681,024	3,681,201
Current Assets	188,480	69,205	257,685	256,509
Current Liabilities	(18,981)	(35,385)	(54,366)	(9,862)
	<u>£169,499</u>	<u>£3,714,844</u>	<u>£3,884,343</u>	<u>£3,927,848</u>

Comparative figures for 2022 were as follows:

	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total Funds 2021 £
Fixed Assets	-	3,681,201	3,681,201	3,681,473
Current Assets	155,302	101,207	256,509	267,329
Current Liabilities	(9,862)	-	(9,862)	(12,830)
	<u>£145,440</u>	<u>£3,782,408</u>	<u>£3,927,848</u>	<u>3,935,972</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

Surbiton Hill Methodist Church  
(Consolidation)

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

18. INCOME AND ENDOWMENTS	2023 £	2022 £
<b>Donations and legacies</b>		
Collections	2,306	2,313
Donations	39,685	9,434
Collections – Gift aid	76,714	74,748
Income tax reclaimed	18,688	18,586
	<u>137,393</u>	<u>105,081</u>
<b>Other trading activities</b>		
Photocopying/Other income	2,912	4,202
Subscriptions	23,115	21,149
	<u>26,027</u>	<u>25,351</u>
<b>Investment income</b>		
Letting income	109,292	92,019
Bank and other interest	3,931	472
	<u>113,223</u>	<u>92,491</u>
<b>Total incoming resources</b>	<u><u>£276,643</u></u>	<u><u>£222,923</u></u>



Surbiton Hill Methodist Church  
(Consolidation)

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2023

19. CHARITABLE EXPENDITURE	2023	2022
	£	£
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Property expenses	33,632	21,662
Housekeeping and cleaning	32,608	29,710
Property repairs and renewals	84,091	41,894
	<u>150,331</u>	<u>93,266</u>
<b>Charitable activities</b>		
Circuit assessment	66,151	65,346
Outreach to neighbourhood	1,795	640
Worship resources	1,428	1,540
Youth and Junior church	13,054	18,779
Music and choir	3,306	693
Administration	8,559	9,298
Stationery & office expenses	5,326	3,010
Telephone	777	671
Photocopier expenses	2,012	1,880
Other expenses	-	1,175
Depreciation	177	272
Church organisations costs	62,219	30,081
Grants to individuals	731	547
	<u>165,535</u>	<u>133,932</u>
<b>Other</b>		
Bank charges	282	249
	<u>282</u>	<u>249</u>
<b>Governance costs</b>		
Auditors' remuneration	4,000	3,600
	<u>4,000</u>	<u>3,600</u>
<b>Total resources expended</b>	<u>320,148</u>	<u>231,047</u>
<b>Net (expenditure)/income</b>	<u>£(43,505)</u>	<u>£(8,124)</u>

