

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales · Charity number 1127649

Details

Other names	TRINITY
Status	Registered
Legal form	Previously excepted
Registered	2009-01-21
Register	View on the Charity Commission register

Contact

Address	Trinity Methodist Church Lingfield Road East Grinstead West Sussex RH19 2HA
Phone	01342 302862
Email	admin@trinitymethodist.org.uk
Website	http://www.trinitymethodist.org.uk/

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: The advancement of the christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- East Sussex
- Surrey
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£224,504	£167,394	-	-
2024-08-31	£172,387	£164,704	-	-
2023-08-31	£172,186	£152,590	-	-
2022-08-31	£162,523	£182,646	-	-
2021-08-31	£163,543	£142,601	-	-

Trustees

Name	Role	Appointed
Rev Benjamin Scrivens	Chair	2023-09-01
Alison Bentley		2018-09-28
Andrew Jordan		2022-05-29
Dr Margaret Pauline Bruce		2012-08-07
Dr Simon Harold Bruce		2012-08-07
Elaine Virginia Britton		2025-09-01
Elizabeth Sarah Jordan		2024-04-14
Graham Bradbury		2022-05-29
Helen Isobel Striebig		2024-04-14
Jill Brooks Mrs		2025-12-03
John Hewer		2019-09-22
Judith Roxburgh		2023-06-11
KAREN JONES		2023-06-11
Keith Balfour		2025-09-01
Krish Thangarajah		2025-09-01
Linda Hilary Hope		2022-05-29
MICHAEL BROOKS		2019-04-29
Margaret Mabel Cunningham		2021-09-22
Mary Rose Nicholls		2024-04-14
Modupe Odeyinde		2025-09-01
Patricia Elizabeth Swan		2021-05-23
Patricia Kathleen Oakley		2021-05-23
Sandra Jane Walker		2022-05-29
Susan Ann Attwell		2025-09-01
Susanne Shaw		2021-05-23
Timothy Bentley		2024-04-14

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales - Charity number 1127649

Accounts

Charity registration number 1127649 (England and Wales)

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Bentley
S H Bruce
J Hewer
J Brooks
M P Bruce
M Brooks
S Shaw
P Swan
P Oakley
M Cunningham
S Walker
G Bradbury
L Hope
A Jordan
J Roxburgh
Rev B Scrivens
T Bentley
M R Nicholls
E S Jordan
H I Striebig
K Jones
M Odeyinde (Appointed 1 September 2025)
K Balfour (Appointed 1 September 2025)
K Thangarajah (Appointed 1 September 2025)
S A Attwell (Appointed 1 September 2025)
E V Britton (Appointed 1 September 2025)

Charity number

1127649

Principal address

Lingfield Road
East Grinstead
West Sussex
RH19 2HA

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

TRINITY METHODIST CHURCH, EAST GRINSTEAD

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TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Union, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- A. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist church;
- B. Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- C. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church;
- D. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to be "Real People living with a Real God asking Real Questions". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.
- Provision of daily refreshments via our Café to encourage awareness of all of the above activities.
- Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The Annual Church Report prepared for the Annual Church Meeting in April 2025 details many of the achievements and performances of the Church for the year to 31st August 2025.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Highlights for the year include:

1. - Continued operation of the Café (Monday – Friday in Term time).
2. - Church Vision Day.
3. - Engagement with Churches Together – particularly Remembrance Sunday and Good Friday Service.
4. - Attendance of our Young People at 3Generate (UK wide Methodist Youth Weekend).
5. - Celebration of the 2 year anniversary of Messy Church.
6. - The running of a children's holiday club in February half term.
7. - Christmas lunch was provided for those living on their own.
8. - Trinity Messengers Puppet Team continue to visit local primary schools and care homes.
9. - Appointing an Inclusion Champion.
10. - Continuing Monthly Communion Service at Stildon Care Home and Worship at St Mary's Primary School.
11. - Creation of the Prayer Space & Creative Area.
12. - Community Fun Day to celebrate the 10 years since the completion of the rebuilding of Trinity.
13. - Tithing contributions as reported in Trinity News.
14. - Services supported by Signers & Speakers, Open Doors and Friends of Mombasa Children.

Financial review

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities. Expenditure is primarily on Church administration, the Annual Circuit Assessment, Church activities, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The Statement of Financial Activities on page 6 shows net income resources for the year totalled £57,110 (2024: £7,683 net income resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

At 31st August 2025, the Reserve was 84% of future budgeted expenses.

Future Plans

We will continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities. To aid us in this, we plan to appoint a Youth and Community Worker in the coming year.

From 1st September 2025 our circuit, Redhill and East Grinstead, will be uniting with the Dorking and Horsham Circuit to form the Gatwick and Mole Valley Circuit. The effects of which will be seen in time but we hope our mutual sharing with other local Methodist Churches will benefit Ministers, congregations and most importantly the work of God.

Following the Church Vision Day and discussions with the Stewards Leadership Team (SLT) and Church Council, a new vision statement was agreed. Our new vision is to be "Real People living with a Real God asking Real Questions." The hope is that this will allow us to explore some of the more difficult issues affecting our own unity but also come alongside those in our community who are searching for faith.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Structure, governance and management

Trinity Methodist Church, East Grinstead, was registered as a charity on 21 January 2009. It is governed by the Deed of Union (1932) and the Methodist Church Act (1976).

A Bentley	
S H Bruce	
J W Starling	(Resigned 31 August 2025)
R A Dewar	(Resigned 31 August 2025)
J Hewer	
R J Starling	(Resigned 31 August 2025)
J Brooks	
M P Bruce	
M Brooks	
P Fox	(Resigned 31 August 2025)
S Shaw	
P Swan	
P Oakley	
M Cunningham	
S Walker	
G Bradbury	
L Hope	
A Jordan	
J Roxburgh	
Rev B Scrivens	
T Bentley	
M R Nicholls	
E S Jordan	
H I Striebig	
K Jones	
M Odeyinde	(Appointed 1 September 2025)
K Balfour	(Appointed 1 September 2025)
K Thangarajah	(Appointed 1 September 2025)
S A Attwell	(Appointed 1 September 2025)
E V Britton	(Appointed 1 September 2025)

Jill Brooks resigned as a trustee on 31 August 2025 and was reappointed on 3 December 2025.

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

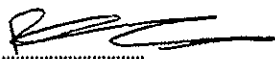
Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

The trustees' report was approved by the Board of Trustees.



Rev B Scrivens

Trustee

Dated: 4 March 26

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

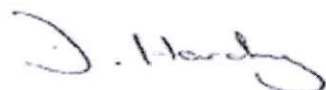
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 7 March 2026

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income and endowments from:						
Donations and legacies	3	101,685	30,582	19,699	151,966	103,826
Investments	4	50,129	955	-	51,084	48,781
Other income	5	4,311	17,103	40	21,454	19,780
Total income		156,125	48,640	19,739	224,504	172,387
Expenditure on:						
Charitable activities	6	130,759	29,618	7,017	167,394	164,704
Total expenditure		130,759	29,618	7,017	167,394	164,704
Net income		25,366	19,022	12,722	57,110	7,683
Transfers between funds		(6,493)	6,493	-	-	-
Net movement in funds	8	18,873	25,515	12,722	57,110	7,683
Reconciliation of funds:						
Fund balances at 1 September 2024		104,442	2,956,537	47,006	3,107,985	3,100,302
Fund balances at 31 August 2025		123,315	2,982,052	59,728	3,165,095	3,107,985

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	89,550	-	14,276	103,826
Investments	4	48,781	-	-	48,781
Other income	5	3,890	15,790	100	19,780
Total income		142,221	15,790	14,376	172,387
Expenditure on:					
Charitable activities	6	130,724	30,746	3,234	164,704
Total expenditure		130,724	30,746	3,234	164,704
Net income/(expenditure)		11,497	(14,956)	11,142	7,683
Transfers between funds		(1,434)	1,434	-	-
Net movement in funds	8	10,063	(13,522)	11,142	7,683
Reconciliation of funds:					
Fund balances at 1 September 2023		94,379	2,970,059	35,864	3,100,302
Fund balances at 31 August 2024		104,442	2,956,537	47,006	3,107,985

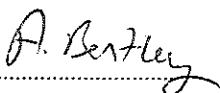
TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		2,926,965		2,936,601
Current assets					
Debtors	13	22,244		21,644	
Cash at bank and in hand		239,288		173,088	
		261,532		194,732	
Creditors: amounts falling due within one year	14	(23,402)		(23,348)	
Net current assets			238,130		171,384
Total assets less current liabilities			3,165,095		3,107,985
The funds of the charity					
Restricted income funds	15		59,728		47,006
Unrestricted funds - general	16		123,315		104,442
Unrestricted funds - designated	17		2,982,052		2,956,537
			3,165,095		3,107,985

The financial statements were approved by the trustees on 4th March 2026



A Bentley
Trustee



Rev B Scrivens
Trustee

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Trinity Methodist Church, East Grinstead is a public benefit entity, with registered office Trinity Methodist Church, Lingfield Road, East Grinstead, West Sussex RH19 2HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations and offerings are included in full in the Statement of Financial Activities when receivable.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

No depreciation is charged in the accounts for freehold buildings on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. No depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	101,685	-	19,699	121,384
Legacies	-	30,582	-	30,582
	<u>101,685</u>	<u>30,582</u>	<u>19,699</u>	<u>151,966</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	89,550	-	14,276	103,826
	<u>89,550</u>	<u>-</u>	<u>14,276</u>	<u>103,826</u>

4 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Rental income	44,131	-	44,131	43,413	-	43,413
Interest receivable	5,998	955	6,953	5,368	-	5,368
	<u>50,129</u>	<u>955</u>	<u>51,084</u>	<u>48,781</u>	<u>-</u>	<u>48,781</u>

5 Other income

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Other income	4,311	-	40	4,351
Internal Organisations	-	17,103	-	17,103
	<u>4,311</u>	<u>17,103</u>	<u>40</u>	<u>21,454</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5 Other income

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	3,890	-	100	3,990
Internal Organisations	-	15,790	-	15,790
	<u>3,890</u>	<u>15,790</u>	<u>100</u>	<u>19,780</u>

6 Expenditure on charitable activities

	Circuit assessment or share 2025 £	Donations - Tithes 2025 £	Provision of Ministry 2025 £	Internal Organisations 2025 £	Total 2025 £
Direct costs					
Depreciation and impairment	-	-	14,636	-	14,636
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	13,795	-	-	13,795
Provision of Ministry	-	-	28,802	-	28,802
Insurance and Utilities	-	-	22,589	-	22,589
Other Expenses	-	-	9,950	-	9,950
Internal Organisations	-	-	-	14,982	14,982
	<u>60,000</u>	<u>13,795</u>	<u>75,977</u>	<u>14,982</u>	<u>164,754</u>
Share of support and governance costs (see note 7)					
Governance	-	-	2,640	-	2,640
	<u>60,000</u>	<u>13,795</u>	<u>78,617</u>	<u>14,982</u>	<u>167,394</u>
Analysis by fund					
Unrestricted funds - general	60,000	13,391	57,368	-	130,759
Unrestricted funds - designated	-	-	14,636	14,982	29,618
Restricted funds	-	404	6,613	-	7,017
	<u>60,000</u>	<u>13,795</u>	<u>78,617</u>	<u>14,982</u>	<u>167,394</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure on charitable activities

(Continued)

Previous year:	Circuit assessment or share	Donations - Tithes	Provision of Ministry	Internal Organisations	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Depreciation and impairment	-	-	17,168	-	17,168
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	14,479	-	-	14,479
Provision of Ministry	-	-	24,273	-	24,273
Insurance and Utilities	-	-	26,523	-	26,523
Other Expenses	-	-	6,163	-	6,163
Internal Organisations	-	-	-	13,578	13,578
	60,000	14,479	74,127	13,578	162,184
Share of support and governance costs (see note 7)					
Governance	-	-	2,520	-	2,520
	60,000	14,479	76,647	13,578	164,704
Analysis by fund					
Unrestricted funds - general	60,000	14,179	56,545	-	130,724
Unrestricted funds - designated	-	-	17,168	13,578	30,746
Restricted funds	-	300	2,934	-	3,234
	60,000	14,479	76,647	13,578	164,704

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,640	2,520
Analysed between:		
Provision of Ministry	2,640	2,520

Governance costs consist only of Independent Examination Fees.

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,640	2,520
Depreciation of owned tangible fixed assets	14,636	17,168

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, or the year ending 31 August 2024.

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
1	1

During the year £8,125 (2024: £7,681) was paid out in wages. There were no social security costs or pension payments made in either year.

The charity's key management personnel are the trustees, and no remuneration was paid to them during the year.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2024	2,900,000	186,888	3,086,888
Additions	-	5,000	5,000
At 31 August 2025	2,900,000	191,888	3,091,888
Depreciation and impairment			
At 1 September 2024	-	150,287	150,287
Depreciation charged in the year	-	14,636	14,636
At 31 August 2025	-	164,923	164,923
Carrying amount			
At 31 August 2025	2,900,000	26,965	2,926,965
At 31 August 2024	2,900,000	36,601	2,936,601

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Accrued income	22,244	21,644

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	23,402	23,348

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
Benevolent Fund	1,067	1,135	(403)	1,799
Key Deposits	995	40	(80)	955
Building Fund	3,493	-	(3,493)	-
Lay Assistant Fund	11,671	-	-	11,671
Property Fund	25,787	13,104	(1,894)	36,997
Youth Work	3,993	587	(1,147)	3,433
Kitchen Redevelopment Fund	-	4,873	-	4,873
	47,006	19,739	(7,017)	59,728

Previous year:	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
Benevolent Fund	1,072	295	(300)	1,067
Key Deposits	915	100	(20)	995
Building Fund	5,317	-	(1,824)	3,493
Lay Assistant Fund	11,671	-	-	11,671
Property Fund	11,985	13,802	-	25,787
Youth Work	4,904	179	(1,090)	3,993
	35,864	14,376	(3,234)	47,006

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Restricted funds

(Continued)

The Benevolent Fund represents monies received that can only be used for benevolent purposes.

The Key Deposits Fund represents money received in respect of key deposits and is held subject to being repaid.

The Building Fund represents donations received that are to be spent on rebuilding the church.

The Lay Assistant Fund represents monies giving in order to fund the salary when a new Lay Assistant is appointed.

The Property Fund represents donations received for the purpose of spending on the property.

The Youth Work Fund represents monies received for the purpose of spending on activities that are related to the children and youth groups within the church.

The Kitchen Redevelopment Fund represents income received to fund the kitchen refurbishment.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	104,442	156,125	(130,759)	(6,493)	123,315
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	94,379	142,221	(130,724)	(1,434)	104,442
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Departments	13,503	17,103	(14,982)	-	15,624
Land and Buildings	2,900,000	-	-	-	2,900,000
Fittings Fund	36,601	-	(14,636)	5,000	26,965
Roundabout	6,433	-	-	1,493	7,926
Legacies	-	31,537	-	-	31,537
	<u>2,956,537</u>	<u>48,640</u>	<u>(29,618)</u>	<u>6,493</u>	<u>2,982,052</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Departments	11,291	15,790	(13,578)	-	13,503
Trinity Books	319	-	-	(319)	-
Land and Buildings	2,900,000	-	-	-	2,900,000
Fittings Fund	53,769	-	(17,168)	-	36,601
Roundabout	4,680	-	-	1,753	6,433
	<u>2,970,059</u>	<u>15,790</u>	<u>(30,746)</u>	<u>1,434</u>	<u>2,956,537</u>

The Departments fund represents internal organisations and reflect income received and expenditure paid out by all the internal organisations. It also shows the balance of cash held on behalf of the internal organisations at the end of the year.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church café.

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The Fittings Fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

The Legacies Fund represents funds received as a bequest in wills.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 August 2025 are represented by:				
Tangible assets	1	2,926,964	-	2,926,965
Current assets/(liabilities)	123,314	55,088	59,728	238,130
	<u>123,315</u>	<u>2,982,052</u>	<u>59,728</u>	<u>3,165,095</u>

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2024 are represented by:				
Tangible assets	-	2,936,601	-	2,936,601
Current assets/(liabilities)	104,442	19,936	47,006	171,384
	<u>104,442</u>	<u>2,956,537</u>	<u>47,006</u>	<u>3,107,985</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales - Charity number 1127649

Accounts

Charity registration number 1127649

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Bentley
S H Bruce
J W Starling
R A Dewar
J Hewer
R J Starling
J Brooks
M P Bruce
M Brooks
P Fox
S Shaw
P Swan
P Oakley
M Cunningham
S Walker
G Bradbury
L Hope
A Jordan
J Roxburgh
Rev B Scrivens (Appointed 1 September 2023)
T Bentley (Appointed 14 April 2024)
M R Nicholls (Appointed 14 April 2024)
E S Jordan (Appointed 14 April 2024)
H I Striebig (Appointed 14 April 2024)
K Jones

Charity number

1127649

Principal address

Lingfield Road
East Grinstead
West Sussex
RH19 2HA

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

TRINITY METHODIST CHURCH, EAST GRINSTEAD

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Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- A. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist church;
- B. Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- C. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church;
- D. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to "know God and to make Him known". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.
- Provision of daily refreshments via our Café to encourage awareness of all of the above activities.
- Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The Annual Church Report prepared for the Annual Church Meeting in May 2024 details many of the achievements and performances of the Church for the year to 31st August 2024.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Major achievements for the year include:

- Continued operation of the Café (Monday – Friday in Term time).
- Engagement with Churches Together – particularly Remembrance Sunday, The new Bonfire event and Good Friday Service.
- Family Activity day and sleepover at Christmas.
- Establishment of a communications Group.
- Appointing a Sustainability Champion.
- Work on a Welcome Pack.
- Development Meeting about Children & Young People's Work.
- Beginning to develop role descriptions for all volunteer roles as required by the safer recruitment policy.
- Policy Review.
- Creating a prayer space in the foyer.
- Tithing contributions as reported in Trinity News.
- Services supported by Compassion and Foodbank.

Financial review

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities. Expenditure is primarily on Church administration, the Annual Circuit Assessment, Church activities, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The statement of Financial Activities on page 5 shows net income resources for the year totalled £7,683 (2023: £19,596 net income resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

At 31st August 24, the Reserve was 84% of future budgeted expenses.

FUTURE PLANS

We continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities.

Structure, governance and management

A Bentley
S H Bruce
J W Starling
R A Dewar
J Hewer
R J Starling
J Brooks
E Dickenson
M P Bruce
M Brooks
P Fox

(Deceased 30 December 2023)

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

S Shaw	
P Swan	
P Oakley	
M Cunningham	
C Hodder	(Resigned 14 April 2024)
S Walker	
G Bradbury	
L Hope	
A Jordan	
E Hagan	(Resigned 14 April 2024)
J Roxburgh	
Rev B Scrivens	(Appointed 1 September 2023)
T Bentley	(Appointed 14 April 2024)
M R Nicholls	(Appointed 14 April 2024)
E S Jordan	(Appointed 14 April 2024)
H I Striebig	(Appointed 14 April 2024)
K Jones	

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

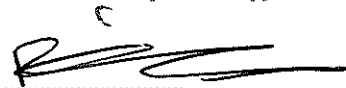
Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

The trustees' report was approved by the Board of Trustees.



Rev B Scrivens

Trustee

Dated: 27/3/2025

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

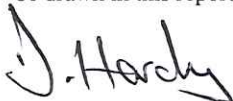
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 08/03/25

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	3	89,550	-	14,276	103,826	110,058
Investments	4	48,781	-	-	48,781	44,013
Other income	5	3,890	15,790	100	19,780	18,115
Total income		142,221	15,790	14,376	172,387	172,186
Expenditure on:						
Charitable activities	6	130,724	30,746	3,234	164,704	152,590
Total expenditure		130,724	30,746	3,234	164,704	152,590
Net income/(expenditure)		11,497	(14,956)	11,142	7,683	19,596
Transfers between funds		(1,434)	1,434	-	-	-
Net movement in funds	8	10,063	(13,522)	11,142	7,683	19,596
Reconciliation of funds:						
Fund balances at 1 September 2023		94,379	2,970,059	35,864	3,100,302	3,080,706
Fund balances at 31 August 2024		104,442	2,956,537	47,006	3,107,985	3,100,302

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	90,585	110	19,363	110,058
Investments	4	44,013	-	-	44,013
Other income	5	2,165	15,708	242	18,115
Total income		<u>136,763</u>	<u>15,818</u>	<u>19,605</u>	<u>172,186</u>
Expenditure on:					
Charitable activities	6	119,782	29,509	3,299	152,590
Total expenditure		<u>119,782</u>	<u>29,509</u>	<u>3,299</u>	<u>152,590</u>
Net income/(expenditure)		<u>16,981</u>	<u>(13,691)</u>	<u>16,306</u>	<u>19,596</u>
Transfers between funds		(4,190)	41,132	(36,942)	-
Net movement in funds	8	<u>12,791</u>	<u>27,441</u>	<u>(20,636)</u>	<u>19,596</u>
Reconciliation of funds:					
Fund balances at 1 September 2022		81,588	2,942,618	56,500	3,080,706
Fund balances at 31 August 2023		<u>94,379</u>	<u>2,970,059</u>	<u>35,864</u>	<u>3,100,302</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		2,936,601		2,953,769
Current assets					
Debtors	13	21,644		21,136	
Cash at bank and in hand		173,088		153,384	
		<u>194,732</u>		<u>174,520</u>	
Creditors: amounts falling due within one year	14	<u>(23,348)</u>		<u>(27,987)</u>	
Net current assets			171,384		146,533
Total assets less current liabilities			<u>3,107,985</u>		<u>3,100,302</u>
Income funds					
Restricted funds	15		47,006		35,864
<u>Unrestricted funds</u>					
Designated fund		2,956,537		2,970,059	
General unrestricted funds		<u>104,442</u>		<u>94,379</u>	
			3,060,979		3,064,438
			<u>3,107,985</u>		<u>3,100,302</u>

The financial statements were approved by the Trustees on 27/3/2025

A. Bentley

A Bentley
Trustee

Rev B Scrivens

Rev B Scrivens
Trustee

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Trinity Methodist Church, East Grinstead is a public benefit entity, with registered office Trinity Methodist Church, Lingfield Road, East Grinstead, West Sussex RH19 2HA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations, offerings and legacies are included in full in the Statement of Financial Activities when receivable.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

No depreciation is charged in the accounts for freehold buildings on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. No depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Donations and offerings

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and offerings	89,550	14,276	103,826

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and offerings	90,585	19,363	110,058

4 Investment income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Rental income	43,413	41,016
Interest receivable	5,368	2,997
	48,781	44,013

5 Other income and internal organisations

	Unrestricted funds general 2024 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Other income	3,890	-	100	3,990
Internal Organisations	-	15,790	-	15,790
	3,890	15,790	100	19,780

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Other income and internal organisations

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	2,165	-	242	2,407
Internal Organisations	-	15,708	-	15,708
	<u>2,165</u>	<u>15,708</u>	<u>242</u>	<u>18,115</u>

6 Charitable activities

	Circuit assessment or share 2024 £	Donations - Tithes 2024 £	Provision of Ministry 2024 £	Governance costs 2024 £	Total 2024 £	Total 2023 £
Depreciation and impairment	-	-	17,168	-	17,168	17,168
Circuit Assessment share	60,000	-	-	-	60,000	60,002
Donations - Tithes	-	14,479	-	-	14,479	15,075
Provision of Ministry	-	-	24,273	-	24,273	17,835
Insurance and Utilities	-	-	26,523	-	26,523	23,102
Other Expenses	-	-	6,163	-	6,163	4,667
Internal Organisations	-	-	-	13,578	13,578	12,341
	<u>60,000</u>	<u>14,479</u>	<u>74,127</u>	<u>13,578</u>	<u>162,184</u>	<u>150,190</u>
Share of governance costs (see note 7)	-	-	2,520	-	2,520	2,400
	<u>60,000</u>	<u>14,479</u>	<u>76,647</u>	<u>13,578</u>	<u>164,704</u>	<u>152,590</u>
Analysis by fund						
Unrestricted funds - general	60,000	14,179	56,545	-	130,724	119,782
Unrestricted funds -	-	-	17,168	13,578	30,746	29,509
Restricted funds	-	300	2,934	-	3,234	3,299
	<u>60,000</u>	<u>14,479</u>	<u>76,647</u>	<u>13,578</u>	<u>164,704</u>	<u>152,590</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

6 Charitable activities

(Continued)

For the year ended 31 August 2023

	Circuit assessment or share	Donations - Tithes £	Provision of Ministry £	Governance costs £	Total 2023 £
Depreciation and impairment	-	-	17,168	-	17,168
Circuit Assessment share	60,002	-	-	-	60,002
Donations - Tithes	-	15,075	-	-	15,075
Provision of Ministry	-	-	17,835	-	17,835
Insurance and Utilities	-	-	23,102	-	23,102
Other Expenses	-	-	4,667	-	4,667
Internal Organisations	-	-	-	12,341	12,341
	60,002	15,075	62,772	12,341	150,190
Share of governance costs (see note 7)	-	-	2,400	-	2,400
	60,002	15,075	65,172	12,341	152,590
Analysis by fund					
Unrestricted funds - general	60,002	13,049	46,731	-	119,782
Unrestricted funds - designated	-	-	17,168	12,341	29,509
Restricted funds	-	2,026	1,273	-	3,299
	60,002	15,075	65,172	12,341	152,590

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	2,520	2,400
Analysed between:		
Charitable Activities	2,520	2,400

Governance costs consist only of Independent Examination Fees.

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	17,168	17,168

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, or the year ending 31 August 2023.

10 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
1	1

During the year £7,681 (2023: £6,977) was paid out in wages. There were no social security costs or pension payments made in either year.

Key management personnel are considered to be trustees.

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Land and Fixtures, fittings buildings & equipment £	Total £
Cost		
At 1 September 2023	2,900,000	3,086,888
At 31 August 2024	2,900,000	3,086,888
Depreciation and impairment		
At 1 September 2023	-	133,119
Depreciation charged in the year	-	17,168
At 31 August 2024	-	150,287
Carrying amount		
At 31 August 2024	2,900,000	2,936,601
At 31 August 2023	2,900,000	2,953,769

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

16 Unrestricted funds - designated

(Continued)

The Departments fund represents internal organisations and reflect income received and expenditure paid out by all the internal organisations. It also shows the balance of cash held on behalf of the internal organisations at the end of the year.

The Youth Work fund represents donations received specifically to support activities related to the children and youth groups within the church.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church café.

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The Fittings Fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2024 are represented by:				
Tangible assets	-	2,936,601	-	2,936,601
Current assets/(liabilities)	104,442	19,936	47,006	171,384
	<u>104,442</u>	<u>2,956,537</u>	<u>47,006</u>	<u>3,107,985</u>

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2023 are represented by:				
Tangible assets	-	2,953,769	-	2,953,769
Current assets/(liabilities)	94,379	16,290	35,864	146,533
	<u>94,379</u>	<u>2,970,059</u>	<u>35,864</u>	<u>3,100,302</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales - Charity number 1127649

Accounts

Charity registration number 1127649

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Bentley	
	S H Bruce	
	J W Starling	
	R A Dewar	
	J Hewer	
	R J Starling	
	J Brooks	
	M P Bruce	
	M Brooks	
	P Fox	
	S Shaw	
	P Swan	
	P Oakley	
	M Cunningham	
	C Hodder	
	S Walker	
	G Bradbury	
	L Hope	
	A Jordan	
	E Hagan	(Appointed 11 June 2023)
	J Roxburgh	(Appointed 11 June 2023)
	Rev B Scrivens	(Appointed 1 September 2023)
	K Jones	(Appointed 11 June 2023)
Charity number	1127649	
Principal address	Lingfield Road	
	East Grinstead	
	West Sussex	
	RH19 2HA	
Independent examiner	Darren Harding ACA FCCA DChA	
	Richard Place Dobson Services Limited	
	1-7 Station Road	
	Crawley	
	West Sussex	
	RH10 1HT	

TRINITY METHODIST CHURCH, EAST GRINSTEAD

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TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- A. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist church;
- B. Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- C. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church;
- D. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to "know God and to make Him known". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.
- Provision of daily refreshments via our Café to encourage awareness of all of the above activities.
- Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The Annual Church Reports prepared for the Annual Church Meeting in June 2023 details many of the achievements and performances of the Church for the year to 31st August 2023.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities. Expenditure is primarily on Church administration, the Annual Circuit Assessment, Church activities, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The loan from Redhill Methodist Church, which enabled us to complete the re-building of our premises, was repaid in November with a final payment of £42,500.

It was agreed by the Trustees to utilise £5,000 of the Roundabout Fund, which represents the funds remaining when the Church's Pre-School closed in 2016, to support the setting up and running of Messy Church. A further £12,445 of the Roundabout Fund was used for the installation of Solar Panels in May 23 to enable the Church to be more environmentally friendly. They will also reduce the Church's energy bills going forward. This financial year there was a surplus of unrestricted funds, therefore the estimated energy savings of £1,203 was transferred back into the Roundabout Fund. In the future the Church are considering using funds in the Roundabout Fund to purchase batteries to store any excess electricity generated by the solar panels.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The statement of Financial Activities on page 5 shows net income resources for the year totalled £19,596 (2022: £20,123 net outgoing resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

In November 2021, at the request of The Methodist Conference of 2021, a voluntary contribution of £20,000 was made to The Methodist Pension Reserve Fund. Although this reduced the Church's reserves, they remain strong at 68% of budgeted annual expenditure.

FUTURE PLANS

We continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities. In September 23 a new minister, Rev Ben Scrivens, will join the circuit. He will have pastoral oversight for Trinity Methodist Church.

Structure, governance and management

A Bentley
S H Bruce
J W Starling
R A Dewar
J Hewer
R J Starling
J Collins
J Brooks
M Collins
E Dickenson
M P Bruce

(Resigned 11 June 2023)

(Resigned 11 June 2023)
(Resigned 30 December 2023)

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

M Brooks	
Rev N Browning	(Resigned 11 June 2023)
P Fox	
L Fox	(Resigned 11 June 2023)
S Shaw	
P Swan	
P Oakley	
M Cunningham	
C Hodder	
S Walker	
G Bradbury	
L Hope	
A Brown	(Resigned 12 May 2023)
A Jordan	
N Jones	(Resigned 11 June 2023)
Rev E Brooks	(Resigned 31 August 2023)
Rev B Slatter	(Resigned 31 August 2023)
E Hagan	(Appointed 11 June 2023)
J Roxburgh	(Appointed 11 June 2023)
Rev B Scrivens	(Appointed 1 September 2023)
K Jones	(Appointed 11 June 2023)

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

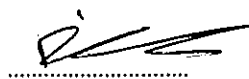
Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

The trustees' report was approved by the Board of Trustees.



Rev B Scrivens

Trustee

Dated: 13/3/24

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated:

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Current financial year						
		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and offerings	3	90,585	110	19,363	110,058	114,734
Lettings and investment income	4	44,013	-	-	44,013	40,844
Other income and internal organisations	5	2,165	15,708	242	18,115	6,945
Total income		136,763	15,818	19,605	172,186	162,523
<u>Expenditure on:</u>						
<u>Raising funds</u>						
Charitable activities	6	119,782	29,509	3,299	152,590	182,646
Net incoming/(outgoing) resources before transfers		16,981	(13,691)	16,306	19,596	(20,123)
Gross transfers between funds		(4,190)	41,132	(36,942)	-	-
Net income/(expenditure) for the year/ Net movement in funds		12,791	27,441	(20,636)	19,596	(20,123)
Fund balances at 1 September 2022		81,588	2,942,618	56,500	3,080,706	3,100,829
Fund balances at 31 August 2023		94,379	2,970,059	35,864	3,100,302	3,080,706

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and offerings	3	75,776	148	38,810	114,734
Lettings and investment income	4	40,844	-	-	40,844
Other income and internal organisations	5	730	6,027	188	6,945
Total income		117,350	6,175	38,998	162,523
<u>Expenditure on:</u>					
<u>Raising funds</u>					
Charitable activities	6	137,220	20,663	24,763	182,646
Net incoming/(outgoing) resources before transfers		(19,870)	(14,488)	14,235	(20,123)
Gross transfers between funds		(2,549)	47,279	(44,730)	-
Net income/(expenditure) for the year/ Net movement in funds		(22,419)	32,791	(30,495)	(20,123)
Fund balances at 1 September 2021		104,007	2,909,827	86,995	3,100,829
Fund balances at 31 August 2022		81,588	2,942,618	56,500	3,080,706

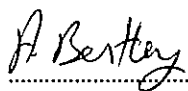
TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	11		2,953,769		2,955,506
Current assets					
Debtors	12	21,136		21,528	
Cash at bank and in hand		153,384		165,164	
		<u>174,520</u>		<u>186,692</u>	
Creditors: amounts falling due within one year	14	<u>(27,987)</u>		<u>(61,492)</u>	
Net current assets			146,533		125,200
Total assets less current liabilities			<u>3,100,302</u>		<u>3,080,706</u>
Income funds					
Restricted funds	15		35,864		56,500
<u>Unrestricted funds</u>					
Designated fund		2,970,059		2,942,618	
		<u>2,970,059</u>		<u>2,942,618</u>	
General unrestricted funds	16	94,379		81,588	
		<u>3,064,438</u>		<u>3,024,206</u>	
			<u>3,100,302</u>		<u>3,080,706</u>

The financial statements were approved by the Trustees on 13/3/24



A Bentley
Trustee



Rev B Scrivens
Trustee

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Trinity Methodist Church, East Grinstead is a public benefit entity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations, offerings and legacies are included in full in the Statement of Financial Activities when receivable.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

No depreciation is charged in the accounts for freehold buildings on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. No depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

3 Donations and offerings

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and offerings	90,585	110	19,363	110,058

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and offerings	75,776	148	38,810	114,734

4 Investment income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	41,016	40,413
Interest receivable	2,997	431
	44,013	40,844

5 Other income and internal organisations

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	2,165	-	242	2,407
Internal Organisations	-	15,708	-	15,708
	2,165	15,708	242	18,115

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

5 Other income and internal organisations

(Continued)

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Other income	730	-	188	918
Internal Organisations	-	6,027	-	6,027
	<u>730</u>	<u>6,027</u>	<u>188</u>	<u>6,945</u>

6 Charitable activities

	Circuit assessment or share 2023 £	Donations - Tithes 2023 £	Provision of Ministry 2023 £	Governance costs 2023 £	Total 2023 £	Total 2022 £
Depreciation and impairment	-	-	17,168	-	17,168	15,625
Circuit Assessment share	60,002	-	-	-	60,002	60,000
Donations - Tithes	-	15,075	-	-	15,075	56,431
Provision of Ministry	-	-	17,835	-	17,835	21,047
Insurance and Utilities	-	-	23,102	-	23,102	19,441
Other Expenses	-	-	4,667	-	4,667	2,964
Internal Organisations	-	-	-	12,341	12,341	5,038
	<u>60,002</u>	<u>15,075</u>	<u>62,772</u>	<u>12,341</u>	<u>150,190</u>	<u>180,546</u>
Share of governance costs (see note 7)	-	-	2,400	-	2,400	2,100
	<u>60,002</u>	<u>15,075</u>	<u>65,172</u>	<u>12,341</u>	<u>152,590</u>	<u>182,646</u>
Analysis by fund						
Unrestricted funds - general	60,002	13,049	46,731	-	119,782	137,220
Unrestricted funds - designated	-	-	17,168	12,341	29,509	20,663
Restricted funds	-	2,026	1,273	-	3,299	24,763
	<u>60,002</u>	<u>15,075</u>	<u>65,172</u>	<u>12,341</u>	<u>152,590</u>	<u>182,646</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable activities

(Continued)

For the year ended 31 August 2022

	Circuit assessment or share	Donations - Tithes £	Provision of Ministry £	Governance costs £	Total 2022 £
Depreciation and impairment	-	-	15,625	-	15,625
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	56,431	-	-	56,431
Provision of Ministry	-	-	21,047	-	21,047
Insurance and Utilities	-	-	19,441	-	19,441
Other Expenses	-	-	2,964	-	2,964
Internal Organisations	-	-	-	5,038	5,038
	60,000	56,431	59,077	5,038	180,546
Share of governance costs (see note 7)	-	-	2,100	-	2,100
	60,000	56,431	61,177	5,038	182,646
Analysis by fund					
Unrestricted funds - general	60,000	31,693	45,527	-	137,220
Unrestricted funds - designated	-	-	15,625	5,038	20,663
Restricted funds	-	24,738	25	-	24,763
	60,000	56,431	61,177	5,038	182,646

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent Examiners fee	-	2,400	2,400	2,100
	-	2,400	2,400	2,100
Analysed between Charitable activities	-	2,400	2,400	2,100

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

9 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>1</u>	<u>1</u>

During the year £6,977 (2022: £6,370) was paid out in wages. There were no social security costs or pension payments made in either year.

Key management personnel are considered to be trustees.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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 that these are applied to its charitable objects.

11 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2022	2,900,000	171,457	3,071,457
Additions	-	15,431	15,431
At 31 August 2023	<u>2,900,000</u>	<u>186,888</u>	<u>3,086,888</u>
Depreciation and impairment			
At 1 September 2022	-	115,951	115,951
Depreciation charged in the year	-	17,168	17,168
At 31 August 2023	<u>-</u>	<u>133,119</u>	<u>133,119</u>
Carrying amount			
At 31 August 2023	<u>2,900,000</u>	<u>53,769</u>	<u>2,953,769</u>
At 31 August 2022	<u>2,900,000</u>	<u>55,506</u>	<u>2,955,506</u>

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

12 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	21,136	21,528
	<u> </u>	<u> </u>
13 Loans and overdrafts	2023	2022
	£	£
Other loans	-	42,500
	<u> </u>	<u> </u>
Payable within one year	-	42,500
	<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year	2023	2022
	£	£
Borrowings	-	42,500
Accruals and deferred income	27,987	18,992
	<u> </u>	<u> </u>
	<u>27,987</u>	<u>61,492</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2021 £	Movement in funds			Transfer £	Balance at 1 September 2022 £	Movement in funds			Transfer £	Balance at 31 August 2023 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
Benevolent Fund	2,517	423	-	-	-	2,940	158	(2,026)	-	-	1,072
Key Deposits	848	60	(25)	-	-	883	80	(48)	-	-	915
CAP	20,914	3,824	(24,738)	-	-	-	-	-	-	-	-
Building Fund	50,918	34,345	-	(45,000)	-	40,263	7,800	(246)	(42,500)	-	5,317
Lay Assistant Fund	11,671	-	-	-	-	11,671	-	-	-	-	11,671
Property Fund	127	346	-	-	-	473	11,512	-	-	-	11,985
Youth Work	-	-	-	270	-	270	55	(979)	5,558	-	4,904
	86,995	38,998	(24,763)	(44,730)	-	56,500	19,605	(3,299)	(36,942)	-	35,864

The Benevolent Fund represents monies received that can only be used for benevolent purposes.

The Key Deposits Fund represents money received in respect of key deposits and is held subject to being repaid.

The CAP fund represents monies received that are to be spent on providing Christians against poverty (CAP) services.

The Building Fund represents donations received that are to be spent on rebuilding the church.

The Lay Assistant Fund represents monies giving in order to fund the salary when a new Lay Assistant is appointed.

The Property Fund represents donations received for the purpose of spending on the property.

The Youth Work fund represents monies received for the purpose of spending on activities that are related to the children and youth groups within the church.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2021 £	Movement in funds		Transfers	Balance at 1 September 2022 £	Movement in funds		Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Departments	7,205	6,027	(5,038)	(270)	7,924	15,708	(12,341)			-	11,291
Youth Work	300	148	-	-	448	110	-			(558)	-
Trinity Books	319	-	-	-	319	-	-			-	319
Land and Buildings	2,812,500	-	-	45,000	2,857,500	-	-			42,500	2,900,000
Fittings Fund	68,582	-	(15,625)	2,549	55,506	-	(17,168)			15,431	53,769
Roundabout	20,921	-	-	-	20,921	-	-			(16,241)	4,680
	<u>2,909,827</u>	<u>6,175</u>	<u>(20,663)</u>	<u>47,279</u>	<u>2,942,618</u>	<u>15,818</u>	<u>(29,509)</u>			<u>41,132</u>	<u>2,970,059</u>

The Departments fund represents internal organisations and reflect income received and expenditure paid out by all the internal organisations. It also shows the balance of cash held on behalf of the internal organisations at the end of the year.

The Youth Work fund represents donations received specifically to support activities related to the children and youth groups within the church.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church café.

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The Fittings Fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 August 2023 are represented by:				
Tangible assets	-	2,953,769	-	2,953,769
Current assets/(liabilities)	94,379	16,290	35,864	146,533
	<u>94,379</u>	<u>2,970,059</u>	<u>35,864</u>	<u>3,100,302</u>

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2022 are represented by:				
Tangible assets	-	2,955,506	-	2,955,506
Current assets/(liabilities)	81,588	(12,888)	56,500	125,200
	<u>81,588</u>	<u>2,942,618</u>	<u>56,500</u>	<u>3,080,706</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales - Charity number 1127649

Accounts

Charity registration number 1127649

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Bentley
S H Bruce
J W Starling
R A Dewar
J Hewer
R J Starling
J Brooks
E Dickenson
M P Bruce
M Brooks
P Fox
S Shaw
P Swan
P Oakley
M Cunningham
C Hodder
S Walker
G Bradbury
L Hope
A Jordan
Rev E Brooks (Appointed 23 July 2022)
Rev B Slatter (Appointed 23 July 2022)
E Hagan (Appointed 11 June 2023)
J Roxburgh (Appointed 11 June 2023)
K Jones (Appointed 11 June 2023)

Charity number

1127649

Principal address

Lingfield Road
East Grinstead
West Sussex
RH19 2HA

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

TRINITY METHODIST CHURCH, EAST GRINSTEAD

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TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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 2015).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- A. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist church;
- B. Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- C. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church;
- D. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to "know God and to make Him known". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.
- Provision of daily refreshments via our Café to encourage awareness of all of the above activities.
- Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

Charitable activities

The Annual Church Reports prepared for the Annual Church Meetings in 2022 and 2023 detail many of the achievements and performances of the Church for the year to 31st August 2022. Activities gradually started to re-commence with the lifting of Covid restrictions. The membership of the Church has reduced since the pandemic, therefore time was spent evaluating which activities we should, and are able to, restart.

Financial review

FINANCIAL REVIEW

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities. Expenditure is primarily on Church administration, the Annual Circuit Assessment, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The statement of Financial Activities on page 6 shows net outgoing resources for the year totaled £20,122 (2021: £20,941 net income resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

In November 2021, at the request of The Methodist Conference of 2021, a voluntary contribution of £20,000 was made to The Methodist Pension Reserve Fund. Although this reduced the Church's reserves, they remain strong at 68% of budgeted annual expenditure.

FUTURE PLANS

We continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities. Since October 2022, our Welcome Cafe has been open daily (Mon to Fri) and is linked to the 'Warm Space' initiative. In February 23 we commenced a monthly Messy Church initiative for local children and their families which we hope will continue to grow and flourish.

Structure, governance and management

A Bentley

R Dymock

(Resigned 29 May 2022)

A Barnes

(Resigned 13 August 2022)

S H Bruce

J W Starling

R A Dewar

J Hewer

R J Starling

J Collins

(Resigned 11 June 2023)

J Brooks

M Collins

(Resigned 11 June 2023)

Rev M Cooke

(Resigned 23 July 2022)

E Dickenson

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

M P Bruce	
M Brooks	
Rev N Browning	(Resigned 11 June 2023)
P Fox	
L Fox	(Resigned 11 June 2023)
K Balfour	(Resigned 29 May 2022)
M Boaitey	(Resigned 29 May 2022)
S Shaw	
P Swan	
P Oakley	
M Cunningham	
C Hodder	
S Walker	
G Bradbury	
L Hope	
A Brown	(Resigned 12 May 2023)
A Jordan	
N Jones	(Resigned 11 June 2023)
Rev E Brooks	(Appointed 23 July 2022)
Rev B Slatter	(Appointed 23 July 2022)
E Hagan	(Appointed 11 June 2023)
J Roxburgh	(Appointed 11 June 2023)
K Jones	(Appointed 11 June 2023)

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

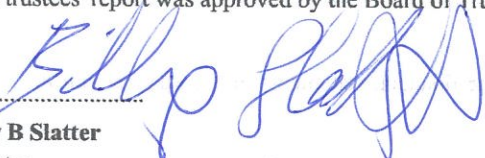
The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

TRINITY METHODIST CHURCH, EAST GRINSTEAD MONTHLY FINANCIAL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees' report was approved by the Board of Trustees.



Rev B Slatter

Trustee

Dated: 21-6-2023

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated:

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
Income and endowments from:						
Donations and offerings	3	75,776	148	38,810	114,734	138,074
Lettings and investment income	4	40,844	-	-	40,844	24,177
Other income and internal organisations	5	730	6,027	188	6,945	1,292
Total income		117,350	6,175	38,998	162,523	163,543
Expenditure on:						
Raising funds						
Charitable activities	6	137,220	20,663	24,763	182,646	142,601
Net (outgoing)/incoming resources before transfers		(19,870)	(14,488)	14,235	(20,123)	20,942
Gross transfers between funds		(2,549)	47,279	(44,730)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(22,419)	32,791	(30,495)	(20,123)	20,942
Fund balances at 1 September 2021		104,007	2,909,827	86,995	3,100,829	3,079,887
Fund balances at 31 August 2022		81,588	2,942,618	56,500	3,080,706	3,100,829

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and offerings	3	86,126	150	51,798	138,074
Lettings and investment income	4	24,177	-	-	24,177
Other income and internal organisations	5	1,110	72	110	1,292
Total income		111,413	222	51,908	163,543
<u>Expenditure on:</u>					
<u>Raising funds</u>					
Charitable activities	6	119,141	15,480	7,980	142,601
Net (outgoing)/incoming resources before transfers		(7,728)	(15,258)	43,928	20,942
Gross transfers between funds		-	45,000	(45,000)	-
Net (expenditure)/income for the year/ Net movement in funds		(7,728)	29,742	(1,072)	20,942
Fund balances at 1 September 2020		111,735	2,880,085	88,067	3,079,887
Fund balances at 31 August 2021		104,007	2,909,827	86,995	3,100,829

TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

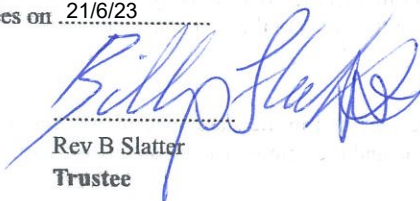
AS AT 31 AUGUST 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	2,955,506	2,968,582
Current assets			
Debtors	12	21,528	21,722
Cash at bank and in hand		165,164	217,822
		186,692	239,544
Creditors: amounts falling due within one year	14	(61,492)	(64,797)
Net current assets		125,200	174,747
Total assets less current liabilities		3,080,706	3,143,329
Creditors: amounts falling due after more than one year	15	-	(42,500)
Net assets		3,080,706	3,100,829
Income funds			
Restricted funds	16	56,500	86,995
<u>Unrestricted funds</u>			
Designated fund		2,942,618	2,880,085
	17	2,942,618	2,880,085
General unrestricted funds		81,588	111,735
		3,024,206	3,013,834
		3,080,706	3,100,829

The financial statements were approved by the Trustees on 21/6/23



A Bentley
Trustee



Rev B Slatter
Trustee

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Trinity Methodist Church, East Grinstead is a public benefit entity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Union (1932) and Methodist Church Act (1976), the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations, offerings and legacies are included in full in the Statement of Financial Activities when receivable.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

Freehold buildings are depreciated over 50 years on a straight-line basis. No depreciation is charged in the accounts on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. no depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and offerings

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and offerings	75,776	148	38,810	114,734

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and offerings	86,126	150	51,798	138,074

4 Investment income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Rental income	40,413	24,037
Interest receivable	431	140
	40,844	24,177

5 Other income and internal organisations

	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Other income	730	-	188	918
Internal Organisations	-	6,027	-	6,027
	730	6,027	188	6,945

Unrestricted	Unrestricted	Restricted	Total
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TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

5 Other income and internal organisations

(Continued)

	funds general 2021 £	funds designated 2021 £	funds 2021 £	2021 £
Other income	1,110	-	110	1,220
Internal Organisations	-	72	-	72
	<u>1,110</u>	<u>72</u>	<u>110</u>	<u>1,292</u>

6 Charitable activities

	Circuit assessment or share 2022 £	Donations - Tithes 2022 £	Provision of Ministry 2022 £	Governance costs 2022 £	Total 2022 £	Total 2021 £
Depreciation and impairment	-	-	15,625	-	15,625	15,370
Circuit Assessment share	60,000	-	-	-	60,000	60,000
Donations - Tithes	-	56,431	-	-	56,431	17,310
Provision of Ministry	-	-	21,047	-	21,047	29,155
Insurance and Utilities	-	-	19,441	-	19,441	12,176
Other Expenses	-	-	2,964	-	2,964	4,909
Internal Organisations	-	-	-	5,038	5,038	81
	<u>60,000</u>	<u>56,431</u>	<u>59,077</u>	<u>5,038</u>	<u>180,546</u>	<u>139,001</u>
Share of governance costs (see note 7)	-	-	2,100	-	2,100	3,600
	<u>60,000</u>	<u>56,431</u>	<u>61,177</u>	<u>5,038</u>	<u>182,646</u>	<u>142,601</u>
Analysis by fund						
Unrestricted funds - general	60,000	31,693	45,527	-	137,220	119,141
Unrestricted funds - designated	-	-	15,625	5,038	20,663	15,480
Restricted funds	-	24,738	25	-	24,763	7,980
	<u>60,000</u>	<u>56,431</u>	<u>61,177</u>	<u>5,038</u>	<u>182,646</u>	<u>142,601</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

6 Charitable activities

(Continued)

For the year ended 31 August 2021

	Circuit assessment or share	Donations - Tithes £	Provision of Ministry £	Governance costs £	Total 2021 £
Depreciation and impairment	-	-	15,370	-	15,370
Circuit Assessment share	60,000	-	-	-	60,000
Donations - Tithes	-	17,310	-	-	17,310
Provision of Ministry	-	-	29,155	-	29,155
Insurance and Utilities	-	-	12,176	-	12,176
Other Expenses	-	-	4,909	-	4,909
Internal Organisations	-	-	-	81	81
	<u>60,000</u>	<u>17,310</u>	<u>61,610</u>	<u>81</u>	<u>139,001</u>
Share of governance costs (see note 7)	-	-	3,600	-	3,600
	<u>60,000</u>	<u>17,310</u>	<u>65,210</u>	<u>81</u>	<u>142,601</u>
Analysis by fund					
Unrestricted funds - general	60,000	10,941	48,200	-	119,141
Unrestricted funds - designated	-	-	15,399	81	15,480
Restricted funds	-	6,369	1,611	-	7,980
	<u>60,000</u>	<u>17,310</u>	<u>65,210</u>	<u>81</u>	<u>142,601</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Independent Examiners fee	-	2,100	2,100	3,600
	<u>-</u>	<u>2,100</u>	<u>2,100</u>	<u>3,600</u>
Analysed between Charitable activities	-	2,100	2,100	3,600
	<u>-</u>	<u>2,100</u>	<u>2,100</u>	<u>3,600</u>

8 Trustees

No trustees received remuneration, other benefits or expenses for the years ended 31 August 2021 and 31 August 2020.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
1	2

During the year £6,370.02 (2021: £12,504) was paid out in wages. There were no social security costs or pension payments made in either year.

Key management personnel are considered to be trustees.

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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 that these are applied to its charitable objects.

11 Tangible fixed assets

	Land and fixtures, fittings buildings & equipment	Total
	£	£
Cost		
At 1 September 2021	2,900,000	3,068,908
Additions	-	2,549
At 31 August 2022	2,900,000	3,071,457
Depreciation and impairment		
At 1 September 2021	-	100,326
Depreciation charged in the year	-	15,625
At 31 August 2022	-	115,951
Carrying amount		
At 31 August 2022	2,900,000	2,955,506
At 31 August 2021	2,900,000	2,968,582

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	21,528	21,722

13 Loans and overdrafts

	2022	2021
	£	£
Other loans	42,500	87,500
Payable within one year	42,500	45,000
Payable after one year	-	42,500

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Borrowings	42,500	45,000
Accruals and deferred income	18,992	19,797
	61,492	64,797

15 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Borrowings	-	42,500

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020 £	Movement in funds			Transfer	Balance at 1 September 2021 £	Movement in funds			Transfer	Balance at 31 August 2022 £
		Incoming resources £	Resources expended £	Incoming resources £			Incoming resources £	Resources expended £	Incoming resources £		
Benevolent Fund	2,147	413	(43)	423	-	2,517	423	-	-	-	2,940
Key Deposits	828	40	(20)	60	-	848	60	(25)	-	-	883
CAP	18,206	9,034	(6,326)	3,824	-	20,914	3,824	(24,738)	-	-	-
Building Fund	55,090	40,829	-	34,345	(45,000)	50,918	34,345	-	(45,000)	-	40,263
Lay Assistant Fund	11,671	-	-	-	-	11,671	-	-	-	-	11,671
Property Fund	125	1,592	(1,591)	346	-	127	346	-	-	-	473
Youth Work	-	-	-	-	-	-	-	-	270	270	270
	88,067	51,908	(7,980)	38,998	(45,000)	86,995	38,998	(24,763)	(44,730)	56,500	56,500

The Benevolent Fund represents monies received that can only be used for benevolent purposes.

The Key Deposits Fund represents money received in respect of key deposits and is held subject to being repaid.

The Building Fund represents donations received that are to be spent on rebuilding the church.

The Lay Assistant Fund represents monies giving in order to fund the salary when a new Lay Assistant is appointed.

The Property Fund represents donations received for the purpose of spending on the property.

The CAP fund represents monies received that are to be spent on providing Christians against poverty (CAP) services.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2020	Movement in funds		Transfers	Balance at 1 September 2021	Movement in funds		Transfers	Balance at 31 August 2022
	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£
Deptments	7,214	72	(81)	-	7,205	6,027	(5,037)	(270)	7,925
Youth Work	150	150	-	-	300	148	-	-	448
Church Flowers	29	-	(29)	-	-	-	-	-	-
Trinity Books	319	-	-	-	319	-	-	-	319
Land and Buildings	2,767,500	-	-	-	2,812,500	-	-	-	2,857,500
Fittings Fund	83,952	-	(15,370)	-	68,582	-	(15,625)	2,549	55,506
Roundabout	20,921	-	-	-	20,921	-	-	-	20,921
	<u>2,880,085</u>	<u>222</u>	<u>(15,480)</u>	<u>45,000</u>	<u>2,909,827</u>	<u>6,175</u>	<u>(20,662)</u>	<u>47,279</u>	<u>2,942,619</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

17 Designated funds

(Continued)

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The top six funds represent internal organisations and reflect income received and expenditure paid out by each internal fund and the balance of cash held on behalf of each internal organisation at the end of the year.

The Legacies fund represents funds received as a bequest in wills.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

The fixtures and fittings fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church cafe.

The Church Flowers fund represents donations received for the purpose of spending on flowers for the Church sanctuary.

The Youth Work fund represents donations received specifically to support activities related to the children and youth groups within the church.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 August 2022 are represented by:				
Tangible assets	-	2,955,506	-	2,955,506
Current assets/(liabilities)	81,588	(12,888)	56,500	125,200
	<u>81,588</u>	<u>2,942,618</u>	<u>56,500</u>	<u>3,080,706</u>

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2021 are represented by:				
Tangible assets	-	2,968,582	-	2,968,582
Current assets/(liabilities)	104,007	(16,255)	86,995	174,747
Long term liabilities	-	(42,500)	-	(42,500)
	<u>104,007</u>	<u>2,909,827</u>	<u>86,995</u>	<u>3,100,829</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

EAST GRINSTEAD TRINITY METHODIST CHURCH

England & Wales - Charity number 1127649

Accounts

TRINITY METHODIST CHURCH, EAST GRINSTEAD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

TRINITY METHODIST CHURCH, EAST GRINSTEAD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

A Bentley	
A Barnes	
S H Bruce	
J W Starling	
R A Dewar	
J Hewer	
R J Starling	
J Collins	
J Brooks	
M Collins	
Rev M Cooke	
E Dickenson	
M P Bruce	
M Brooks	
Rev N Browning	
P Fox	(Appointed 29 September 2020)
L Fox	(Appointed 29 September 2020)
S Shaw	(Appointed 23 May 2021)
P Swan	(Appointed 23 May 2021)
P Oakley	(Appointed 23 May 2021)
M Cunningham	(Appointed 22 September 2021)
C Hodder	(Appointed 8 November 2021)
S Walker	(Appointed 20 May 2022)
G Bradbury	(Appointed 20 May 2022)
L Hope	(Appointed 20 May 2022)
A Brown	(Appointed 20 May 2022)
A Jordan	(Appointed 20 May 2022)
N Jones	(Appointed 20 May 2022)

Charity number

1127649

TRINITY METHODIST CHURCH, EAST GRINSTEAD

Independent examiner

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
West Sussex
RH10 1HT

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TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report with the financial statements of the charity for the year ended 31 August 2020. The trustees have adopted the provisions of 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 2015).

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)

Objectives and activities

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- (A) The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- (B) Any charitable purpose for the time being of any connexional district, circuit, local or other organisation of the Methodist Church;
- (C) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
- (D) Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Our vision is to "know God and to make Him known". We are committed to sharing the Gospel in the local community; to increasing the fellowship of believers and making disciples, members and leaders.

We believe the Bible is the inspired word of God. Jesus Christ is the only Son of God. By prayer, Bible study and listening to His voice, the Holy Spirit equips us to do the will of God. Everything we do should give glory to God.

It is our aim to:

- Welcome all who come to Trinity Methodist Church and encourage them to become part of the Church family.
- Foster, through our worship, the expectation that the Holy Spirit will work in people's lives, changing them for the better.
- Nurture spiritual growth by meeting together for fellowship, prayer, Bible study and teaching.
- Undertake evangelistic outreach to the local community.
- Encourage the preaching and teaching of the Gospel.
- Develop caring relationships and share each other's needs and burdens.
- Provide opportunities for individuals to develop their spiritual gifts and service.
- Be of service to the local community.
- Ensure that world mission is encouraged, to be aware of and to respond to the needs of Christ's body worldwide.

Our objectives are:

- The provision of regular acts of worship that are open to members of the Church and non-members alike.
- The teaching of Christianity through sermons, courses and small groups.
- Pastoral work including visiting the sick and bereaved.
- Promotion of Christianity through staging events and services.
- Provision of various clubs with a Christian ethos, including clubs for children and young people, senior citizens, men's and women's groups.
- Supporting other charities in the UK and overseas financially and with prayer.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

- Provision of daily refreshments via our Café to encourage awareness of all of the above activities. - Active involvement in the community focused outreach activities of Foodbank, Street Pastors and Christians Against Poverty (CAP).

Public benefit

The Trustees have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance Charitable activities

The Annual Church Report prepared for the Annual Church Meeting 2022 detailed many of the achievements and performances of the Church for the year to 31st August 2021. Activities continued to be severely affected by the restrictions imposed by the Government as a result of the Covid pandemic.

The Church took action to mitigate the effects of the premises closure. When restrictions allowed, a 30 minute 'spoken word' 9am service took place. The 10.45am family service continued to be livestreamed via Facebook until restrictions were finally lifted in July 21. The first in-person 10:45am service also marked the last service for Rev Ralph Ward before he moved onto his new appointment with the West Cornwall Circuit. Throughout the period our work with children and young people continued via Zoom.

In financial terms, it sought to alleviate the loss of income from weekly congregational giving by encouraging members to switch to direct payments through their banks. This approach met with considerable success, and those who chose not to make the switch to direct banking found other ways of continuing to make their donations.

Financial review FINANCIAL REVIEW

The Church's income comes mainly from offerings, donations, tax-efficient giving and hiring out of facilities (income from the latter has reduced as a result of Covid restrictions). Expenditure is primarily on Church administration, the Annual Circuit Assessment, donations within Methodism and externally, and maintenance of the premises. The Circuit provides ministry for the Circuit churches, including stipends and accommodation.

The Church Accounts include the activities of internal organisations.

When possible funds are invested in a deposit account with the Central Finance Board of the Methodist Church, which provides investment management services to churches.

The Church has a comprehensive insurance policy with Methodist Insurance plc. The Trustees for Methodist Church Purposes act as custodian trustees for the church property, and provide support within their remit.

The statement of Financial Activities on page 5 shows net income resources for the year totalled £2 0,942 (2020: £1 5,804 net income resources).

Reserves Policy

The Reserve for the General Fund, excluding the net value of tangible fixed assets and the investment property which are illiquid funds, is held against future expenses and amounts to between 50% - 100% of the Church's annual expenditure.

The loss of income from room lettings meant that the Church has needed to use some of its reserves. Nonetheless the reserves still remain strong, and with hirers now starting to return the indications are that the financial situation will improve.

FUTURE PLANS

We continue to use our premises to worship the Lord and welcome the Holy Spirit, through a variety of services and acts of worship. We have a vision to strengthen and grow our fellowship in terms of faith, knowledge, numbers, spirituality and passion for Jesus. We also plan to continue reaching out and serving our town community in as many ways as we can, making full use of our excellent facilities, and we propose to enhance our work with young people.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

The Covid pandemic has limited the use to which our premises have been used, either through closure or restricting the number of services that can be held and the numbers of people that can attend. It has also meant that our other plans have been put in abeyance. As Covid restrictions are gradually being lifted we plan to resume this work.

Structure, governance and management

A Bentley

R Dymock (Resigned 29 May 2022)

A Barnes

K Jones S (Resigned 23 May 2021)

H Bruce

Rev R Ward (Resigned 25 July 2021)

J W Starling

S Gillbard (Resigned 23 May 2021)

J Crome (Resigned 23 May 2021)

N Jones (Resigned 23 May 2021)

R A Dewar

J Hewer

B F J Lanstone (Resigned 23 May 2021)

T Turner (Resigned 23 May 2021)

R J Starling

J Collins

J Clay (Resigned 23 May 2021)

J Brooks

M Collins

Rev M Cooke

E Dickenson

J Percy-Bell (Resigned 23 May 2021)

M P Bruce

M Brooks

D J Browning (Resigned 1 May 2021)

Rev N Browning

P Fox

(Appointed 29 September 2020)

L Fox

(Appointed 29 September 2020)

K Balfour

(Resigned 29 May 2022)

M Boaitey

(Resigned 29 May 2022)

S Shaw

(Appointed 23 May 2021)

P Swan

(Appointed 23 May 2021)

P Oakley

(Appointed 23 May 2021)

M Cunningham

(Appointed 22 September 2021)

C Hodder

(Appointed 8 November 2021)

S Walker

(Appointed 20 May 2022)

G Bradbury

(Appointed 20 May 2022)

L Hope

(Appointed 20 May 2022)

A Brown

(Appointed 20 May 2022)

A Jordan

(Appointed 20 May 2022)

N Jones

(Appointed 20 May 2022)

Recruitment and appointment of new trustees

Trustees are appointed by the Church Council at the Annual Church Meeting. Some Trustees occupy specific positions eg Treasurer, Church Steward. Potential trustees are invited to serve by direct approach from the Chairman or Church Steward, although an advertisement may be placed in the Church magazine or newsletter if specialist skills are required. Induction and training are handled by the previous occupant of the post, or the Church Stewards.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Organisational Structure

The Church Council, whose members are the Trustees, has authority and oversight over the whole ministry of the church, including management of the property. Aims and methods, the determination and pursuit of policy and the development of its available resources are its proper responsibility. It has appointed a number of committees - Finance, Property, Pastoral, Outreach and Youth - which have authority in their own areas of responsibility to initiate action, co-ordinate work done in the Church, advise the Church Council and report to it.

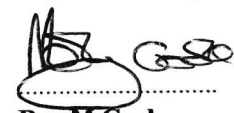
Key Management Remuneration

There are no key management employed by the Church. For all employees the Methodist Church Lay Employee pay rates are used to determine pay rates.

Use of Volunteers

The Church by its very nature is largely supported and run by volunteers, and it could not function without them. The Church only uses paid staff when a role is too onerous for a volunteer to handle.

The trustees' report was approved by the Board of Trustees.



Rev M Cooke

Trustee

Dated: 22/6/22

TRINITY METHODIST CHURCH, EAST GRINSTEAD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TRINITY METHODIST CHURCH, EAST GRINSTEAD

I report to the trustees on my examination of the financial statements of Trinity Methodist Church, East Grinstead (the charity) for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
Chartered Accountants
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 22/6/22

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and offerings	3	86,126	150	51,798	138,074	122,517
Lettings and investment income	4	24,177	-	-	24,177	28,702
Other income and internal organisations	5	1,110	72	110	1,292	18,571
Total income		111,413	222	51,908	163,543	169,790
<u>Expenditure on:</u>						
Charitable activities	6	119,141	15,480	7,980	142,601	153,986
Net (outgoing)/incoming resources before transfers		(7,728)	(15,258)	43,928	20,942	15,804
Gross transfers between funds		-	45,000	(45,000)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(7,728)	29,742	(1,072)	20,942	15,804
Fund balances at 1 September 2020		111,735	2,880,085	88,067	3,079,887	3,064,083
Fund balances at 31 August 2021		104,007	2,909,827	86,995	3,100,829	3,079,887

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and offerings	3	83,237	305	38,975	122,517
Lettings and investment income	4	28,702	-	-	28,702
Other income and internal organisations	5	8,316	9,799	456	18,571
Total income		120,255	10,104	39,431	169,790
<u>Expenditure on:</u>					
Charitable activities	6	125,753	23,483	4,750	153,986
Net (outgoing)/incoming resources before transfers		(5,498)	(13,379)	34,681	15,804
Gross transfers between funds		(5,414)	50,414	(45,000)	-
Net (expenditure)/income for the year/ Net movement in funds		(10,912)	37,035	(10,319)	15,804
Fund balances at 1 September 2019		122,647	2,843,050	98,386	3,064,083
Fund balances at 31 August 2020		111,735	2,880,085	88,067	3,079,887

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	10	2,968,582	2,983,952
Current assets			
Debtors	11	21,722	23,393
Cash at bank and in hand		217,822	228,160
		<u>239,544</u>	<u>251,553</u>
Creditors: amounts falling due within one year	13	(64,797)	(68,118)
		<u></u>	<u></u>
Net current assets		174,747	183,435
Total assets less current liabilities	14	<u>3,143,329</u>	<u>3,167,387</u>
Creditors: amounts falling due after more than one year		(42,500)	(87,500)
Net assets		<u>3,100,829</u>	<u>3,079,887</u>
Income funds			
Restricted funds	15	86,995	88,067
<u>Unrestricted funds</u>			
Designated fund		2,909,827	2,880,085
		<u>2,909,827</u>	<u>2,880,085</u>
General unrestricted funds	16	104,007	111,735
		<u>3,013,834</u>	<u>2,991,820</u>
		<u>3,100,829</u>	<u>3,079,887</u>

The financial statements were approved by the Trustees on 22/6/22

A Bentley
A Bentley

Rev M Cooke

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are at the discretion of the trustees and can be created if there is a specific project/objective that they wish to spend funds on.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive the income and the amount can be quantified with reasonable accuracy.

Voluntary income received by grants, donations, offerings and legacies are included in full in the Statement of Financial Activities when receivable.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is included when receivable.

Other income includes income from Internal Organisations and is recognised when it is receivable.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified under the following activity heading:

Expenditure on charitable activities includes the provision of ministry and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include premises and office related costs, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities. The allocation of support costs is analysed in note 7.

Governance costs include those incurred in the governance by the trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity. Governance costs are included within support costs and allocated to charitable activity costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Fixtures, fittings and equipment are depreciated over 10 years on a straight line basis.

In accordance with Church Council rules buildings value in the accounts is based on insurance value.

Freehold buildings are depreciated over 50 years on a straight-line basis. No depreciation is charged in the accounts on the basis that the residual value of the buildings exceeds the cost and any depreciation charge would be immaterial.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

The charity is not subject to corporation tax or any other taxes on income or gains arising from its charitable objectives.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Valuation of Buildings

Buildings are included in the accounts at historic cost. no depreciation is charged on the building on the basis that the estimated residual value is in excess of the cost included in the accounts and depreciation would be immaterial.

3 Donations and offerings

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and offerings	86,126	150	51,798	138,074

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and offerings	83,237	305	38,975	122,517

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

4 Investment income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Rental income	24,037	27,858
Interest receivable	140	844
	<u>24,177</u>	<u>28,702</u>

5 Other income and internal organisations

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Other income	1,110	-	110	1,220
Internal Organisations	-	72	-	72
	<u>1,110</u>	<u>72</u>	<u>110</u>	<u>1,292</u>

	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Other income	8,316	-	456	8,772
Internal Organisations	-	9,799	-	9,799
	<u>8,316</u>	<u>9,799</u>	<u>456</u>	<u>18,571</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

6 Charitable activities

	Circuit assessment 2021	Donations - Tithes 2021	Provision of Ministry 2021	Governance costs 2021	Total 2021	Circuit assessment 2020	Donations - Tithes 2020	Provision of Ministry 2020	Total 2020
	£	£	£	£	£	£	£	£	£
Depreciation and impairment	-	-	15,370	-	15,370	-	-	15,370	15,370
Circuit Assessment share	60,000	-	-	-	60,000	60,000	-	-	60,000
Donations - Tithes	-	17,310	-	-	17,310	-	15,979	-	15,979
Repairs and Maintenance	-	-	29,155	-	29,155	-	-	23,202	23,202
Insurance and Utilities	-	-	12,176	-	12,176	-	-	14,283	14,283
Other Expenses	-	-	4,909	-	4,909	-	-	13,565	13,565
Internal Organisations	-	-	-	81	81	-	-	7,987	7,987
	60,000	17,310	61,610	81	139,001	60,000	15,979	74,407	150,386
Share of governance costs (see note 7)	-	-	3,600	-	3,600	-	-	3,600	3,600
	60,000	17,310	65,210	81	142,601	60,000	15,979	78,007	153,986
Analysis by fund									
Unrestricted funds - general	60,000	10,941	48,200	-	119,141	60,000	11,267	54,486	125,753
Unrestricted funds - designated	-	-	15,399	81	15,480	-	-	23,483	23,483
Restricted funds	-	6,369	1,611	-	7,980	-	4,712	38	4,750
	60,000	17,310	65,210	81	142,601	60,000	15,979	78,007	153,986

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Independent Examiners fee	-	3,600	3,600	-	3,600	3,600
	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
Analysed between						
Charitable activities	-	3,600	3,600	-	3,600	3,600
	<u>-</u>	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>

8 Trustees

No trustees received remuneration, other benefits or expenses for the years ended 31 August 2021 and 31 August 2020.

9 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
2	2
<u>2</u>	<u>2</u>

During the year £12,504 (2020: £20,615) was paid out in wages. This included £5,168 included redundancy payments. There were no social security costs or pension payments made in either year.

Key management personnel are considered to be trustees.

No employees received remuneration exceeding £60,000.

There were no employees whose annual remuneration was more than £60,000.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

10 Tangible fixed assets

	Land and buildings £	Fixtures, fittings & equipment £	Total £
Cost			
At 1 September 2020	2,900,000	168,908	3,068,908
At 31 August 2021	2,900,000	168,908	3,068,908
Depreciation and impairment			
At 1 September 2020	-	84,956	84,956
Depreciation charged in the year	-	15,370	15,370
At 31 August 2021	-	100,326	100,326
Carrying amount			
At 31 August 2021	2,900,000	68,582	2,968,582
At 31 August 2020	2,900,000	83,952	2,983,952

All Methodist Churches are owned by trustees for Methodist church purposes of Central buildings, Oldham Street, Manchester. The cost of acquiring the property and any development work are reflected in the accounts of Trinity Methodist Church, East Grinstead on the basis that the Trustees are responsible for the building and the substance of the transaction is that Trinity Methodist Church, East Grinstead own the property.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	-	2,829
Prepayments and accrued income	21,722	20,564
	21,722	23,393

12 Loans and overdrafts

	2021 £	2020 £
Other loans	87,500	132,500
Payable within one year	45,000	45,000
Payable after one year	42,500	87,500

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Borrowings	45,000	45,000
Accruals and deferred income	19,797	23,118
	<u>64,797</u>	<u>68,118</u>

14 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	<u>42,500</u>	<u>87,500</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfer	Balance at 31 August 2021
	£	£	£	£	£
Benevolent Fund	2,147	413	(43)	-	2,517
Key Deposits	828	40	(20)	-	848
CAP	18,206	9,034	(6,326)	-	20,914
Building Fund	55,090	40,829	-	(45,000)	50,918
Lay Assistant Fund	11,671	-	-	-	11,671
Property Fund	126	1,592	(1,592)	-	127
	<u>88,067</u>	<u>51,908</u>	<u>(7,980)</u>	<u>(45,000)</u>	<u>86,995</u>

	Movement in funds				
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfer	Balance at 1 September 2020
	£	£	£	£	£
Benevolent Fund	1,825	358	(36)	-	2,147
Key Deposits	785	80	(37)	-	828
CAP	17,212	5,671	(4,677)	-	18,206
Building Fund	66,769	33,319	-	(45,000)	55,090
Lay Assistant Fund	11,668	3	-	-	11,671
Property Fund	127	-	-	-	126
	<u>98,386</u>	<u>39,431</u>	<u>(4,750)</u>	<u>(45,000)</u>	<u>88,067</u>

The Benevolent Fund represents monies received that can only be used for benevolent purposes.

The Key Deposits Fund represents money received in respect of key deposits and is held subject to being repaid.

The Building Fund represents donations received that are to be spent on rebuilding the church.

The Lay Assistant Fund represents monies giving in order to fund the salary when a new Lay Assistant is appointed.

The Property Fund represents donations received for the purpose of spending on the property.

The CAP fund represents monies received that are to be spent on providing Christians against poverty (CAP) services.

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
Thursday Group	964	15	(38)	-	941
Family Fun	320	57	(43)	-	334
Welcome Cafe	5,298	-	-	-	5,298
Trinity Messengers	139	-	-	-	139
Kaleidoscope	261	-	-	-	261
Mens Breakfast	232	-	-	-	232
Trinity Books	319	-	-	-	319
Land and Buildings	2,767,500	-	-	45,000	2,812,500
Fittings Fund	83,952	-	(15,370)	-	68,582
Roudabout	20,921	-	-	-	20,921
Youth work	150	150	-	-	300
Church Flowers	29	-	(29)	-	-
	<u>2,880,085</u>	<u>222</u>	<u>(15,480)</u>	<u>45,000</u>	<u>2,909,827</u>

	Movement in funds				
	Balance at 1 September 2019	Incoming resources	Resources expended	Transfers	Balance at 1 September 2020
	£	£	£	£	£
Thursday Group	696	461	(193)	-	964
Family Fun	220	309	(209)	-	320
Welcome Cafe	4,129	8,049	(6,880)	-	5,298
Trinity Messengers	139	-	-	-	139
Kaleidoscope	199	109	(47)	-	261
Mens Breakfast	138	338	(244)	-	232
Trinity Books	200	533	(414)	-	319
Land and Buildings	2,722,500	-	-	45,000	2,767,500
Legacies	7,415	-	-	(7,415)	-
Fittings Fund	86,493	-	(15,370)	12,829	83,952
Roudabout	20,921	-	-	-	20,921
Youth work	-	150	-	-	150
Church Flowers	-	155	(126)	-	29
	<u>2,843,050</u>	<u>10,104</u>	<u>(23,483)</u>	<u>50,414</u>	<u>2,880,085</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

16 Designated funds

(Continued)

The Land and Building fund represents the funds of the Church that are tied up in the church building and are not therefore free reserves.

The top six funds represent internal organisations and reflect income received and expenditure paid out by each internal fund and the balance of cash held on behalf of each internal organisation at the end of the year.

The Legacies fund represents funds received as a bequest in wills.

The Roundabouts fund represents the funds remaining when the Pre-school closed.

The fixtures and fittings fund represents monies tied up in the fixtures and fittings purchased for use within the church.

The Trinity Books fund represents income received and expenses paid out in respect of the operation of a book shop in the church cafe.

The Church Flowers fund represents donations received for the purpose of spending on flowers for the Church sanctuary.

The Youth Work fund represents donations received specifically to support activities related to the children and youth groups within the church.

17 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2021 are represented by:				
Tangible assets	2,968,582	-	-	2,968,582
Current assets/(liabilities)	174,747	-	-	174,747
Long term liabilities	(42,500)	-	-	(42,500)
	<u>3,100,829</u>	<u>-</u>	<u>-</u>	<u>3,100,829</u>

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2019 are represented by:				
Tangible assets	-	2,983,952	-	2,983,952
Current assets/(liabilities)	111,735	(16,367)	88,067	183,435
Long term liabilities	-	(87,500)	-	(87,500)
	<u>111,735</u>	<u>2,880,085</u>	<u>88,067</u>	<u>3,079,887</u>

TRINITY METHODIST CHURCH, EAST GRINSTEAD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

18 COVID-19

As a direct consequence of the Coronavirus (COVID 19) pandemic, and in accordance with the UK government guidelines, Trinity Methodist Church ceased all face to face activity on 21 March 2020 and had moved to providing services online where possible. Service and activity resumed during the year where and when possible in accordance with government guidelines.

At the date of approval of the accounts it has not been possible to quantify or ascertain with any certainty the financial impact of COVID-19. No adjustments have been made to any figures in the accounts as a result of the pandemic.

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).