

Registered Charity number 1127744

St Paul's Methodist Church, Crawley

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

St Paul's Methodist Church, Crawley

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St Paul's Methodist Church, Crawley

REFERENCE AND ADMINISTRATIVE DETAILS

Year Ended 31 August 2023

Trustees:	Rev G. Baalham	
	Mrs J. Bower	(until 30 April 2023)
	Mr M. Bower	
	Mr A. Brown	(from 1 May 2023)
	Ms V. Collins	(from 1 May 2023)
	Mr I. Conroy	(from 1 May 2023)
	Mrs Y. Ellard	
	Mrs D. Ford	
	Mrs S. Ford	
	Mrs B. Gillet	
	Mrs S. Jones	
	Dr B. Jones	
	Mrs J. Jordan	(until 30 April 2023)
	Mr P. Jordan	(until 30 April 2023)
	Ms R. Lewis	(until 30 April 2023)
	Mrs J. Mason	
	Rev C. McKie	
	Mrs C. Ofield	
	Mr M. Ofield	
	Ms C. Okon	
	Deacon J. Parnell	
	Ms N. Postle	(from 1 May 2023)
	Mr G. Ridgway	(until 30 April 2023)

Full name of the Church: St Paul's Methodist Church

Alternative name: Crawley Methodist Church

Registered Charity Number: 1127744

Principal address St Paul's Methodist Church, Woodfield Road,
Northgate, Crawley, West Sussex, RH10 8ER

Independent examiner: Yvette How MAAT

Investment Bankers: Central Finance Board of the Methodist Church

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

The Trustees submit their annual report and unaudited financial statements 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 accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as amended by the update bulletin (effective 1 January 2015).

Objectives and Activities

Objectives

St Paul's Methodist Church's Mission is to: Unite in Faith, Worship in Faith, Grow in Faith, Share the Good News, Make Disciples, and Serve in Love.

Note: 'Faith' refers to the Christian faith and Good News' refers to the Gospel of Jesus Christ.

The Church also supports and contributes to the purposes of the Methodist Church which are the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and 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 activities of St Paul's Methodist Church are designed to meet the objectives of the mission statement and, by doing so, to benefit its members, its congregation and the wider public, by supporting Christians as they seek to worship God and to live out their faith, by sharing the Christian message, by helping those in need, and by working for social justice. A list of the main, regular activities is given below. This list does not include one-off special events. For a fuller description of the activities, please see the church website: www.crawleymethodistchurch.com

Activities List

Sunday Worship Services
Tuesday Worship Service
A variety of informal Worship and Social Events
Fellowship Groups
Sunday School Groups
Young Peoples' Singing Groups
Fun Friday (Children, Youth and Family evening)

Prayer Meetings
Loaves and Fishes (Community Café)
Pastoral Visiting
Flower Ministry
Community Use of the Building
Fund Raising for others

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

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

St Paul's Methodist Church has continued to fulfil its mission objectives through the provision of opportunities for its members, and the wider community, to engage in Christian worship, prayer, bible study, fellowship, and a range of social and community activities.

The Church has continued to pursue the aims and strategies of its mission plan (please see the Future Plans section). The church's achievements and performance are reported in terms of the progress made toward the aims and with the strategies.

Worship

AIM: To develop our worship so that it becomes more accessible, more relevant, and more helpful to our people as they seek to know God and worship Him.

STRATEGY: Make worship more accessible, welcoming, relevant and engaging, particularly for those who are unfamiliar with Church and for young people and families

PROGRESS:

This year, a more intergenerational approach to worship was introduced to engage children and families. This approach is less formal than traditional services, with the children remaining in the service throughout, often having tasks to do to engage them more fully in the service.

The children and young people now often read or sing and often help lead the singing from the front. They sometimes act in short sketches. The sermon is often divided into shorter talks, making it more accessible for the younger people. and involved them more fully in the worship.

Many of the services are now more interactive, with discussions and activities for adults as well as for children. We have also introduced more contemporary music and modern worship songs.

Adult members of the congregation continue to volunteer to read – either from their seats or coming up to the lectern and some now take part in some of the sketches.

We have introduced a quiet, reflective mid-week service on Tuesdays at 11.00 pm. This is a short service and more traditional in approach to provide for those who prefer this approach.

Fellowship, prayer, bible study

AIM: To help our people grow as disciples and to engage them in fellowship based on Bible study, prayer, mutual support and encouragement.

STRATEGY: Extend and enhance the fellowship groups and reshape the pastoral support system.

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

PROGRESS:

The church has extended the number of fellowship groups to cover different days times and provide a range of approaches, to better meet the preferences and lifestyles of our congregation and community. More people are now engaged and there are now five groups meeting regularly some focussing more heavily on bible study and prayer and others focussing more on the social side of fellowship, but all including mutual Christian support and encouragement. There is a group on Monday morning, Monday evening, Tuesday lunch time (following the Tuesday service), Wednesday morning, and Friday evening. The Monday evening group meet by Zoom with occasional face to face meetings, as this is a more accessible pattern for some.

Work on reshaping the pastoral system commenced with a review of the pastoral role. Those on the role who have not been seen for a while have been contacted. All members of the congregation have been consulted, using a questionnaire, about their pastoral needs and preferences and about what they can contribute to pastoral support. The results will inform the ongoing development of the pastoral system.

Family and Youth activities

AIM: To reach new people, particularly young people and families, and engage them with us, so that they hear the Gospel message, come to know Jesus Christ as their Saviour, and grow as disciples.

STRATEGY: Expand and enhance the provision for families, children and young people. Promote and share more widely all that St Paul's offers.

PROGRESS:

The Young People's Singing Groups have continued to meet weekly during term time. They continue to help lead worship on occasions, with the older group singing from the front when they are in church. In July, they sang in a short concert, which was a part of a celebratory event before the Summer Holidays. This was well attended by many members of the congregation as well as by some new families introduced by the young people themselves.

In March we shifted Sunday School from Sunday mornings to Friday evenings, when there are more children and it is easier to ensure the safety of all. Attendance has consistently been higher as it takes place straight after the Young People's Singing Group and enables the younger children to engage in teaching and learning about the Gospel, through discussion and watching videos linked to the Gospel message. Children remain in the Sunday services, as we now have an intergenerational approach (see under worship), which engages the children in activities within the service. Parents also enjoy a time of fellowship on Friday evenings, while their children enjoy singing and learning.

The church continues to develop its website and social media to engage with its members and the community, and to advertise and promote all that it offers. Interaction with the Church's social media has increased. The Church also publishes a regular email newsletter to keep everyone informed and paper copies are sent to those without access to email.

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

Volunteering

AIM: To engage a greater proportion of our people in volunteering to help and serve in the church and in the community.

STRATEGY: Help our people recognise and develop the gifts that God has given them and encourage them to respond to the opportunities to use these gifts in the church and in the community.

The church leadership has continued to engage with the congregation to explore opportunities and encourage volunteering. A personal invitational approach has produced some encouraging results in some areas, but there is more work to be done to ensure that there will be sufficient volunteers in the future.

Building and Resources

AIM: To make our building fit for our mission purposes, focussing on reroofing, refurbishing, and remodelling the Sanctuary.

STRATEGY: Progress the Sanctuary Project (reroofing and refurbishment), install new AV systems, and improve other parts of the building.

PROGRESS:

The Sanctuary Project includes replacing the roof and windows, refurbishing and remodelling the interior, and replacing the gas heating with electric heating powered by solar panels. Methodist Church consent for the project and Local Authority planning permission have been received and the contract tendering process is now underway.

This year has also been focused on some larger projects in other parts of the building. The main boiler was replaced, and the heating system was upgraded, including the addition of thermostatic radiator valves and a more effective temperature control system. This will reduce the church's energy costs and its carbon footprint. Most of the building has been rewired and new distribution boards installed.

The transition to a new and improved audio-visual system in the Sanctuary has commenced with the removal of much of the old analogue equipment and the installation of new digital equipment.

Other Aspects

The following activities and aspects of the church have also contributed significantly to the aims of church's mission plan.

The Loaves and Fishes community café, which is run entirely by volunteers, has served an increased number of customers this year, both from the congregation and the local community. This increase is reflected in the record financial turnover. The café continues to provide food and drinks, ranging from snacks to light meals, at very affordable prices. It also provides a warm and welcoming place for our church members and the local community to meet.

As a part of its service to the community, the church lets rooms to a variety of groups and organisations. Most of these lettings are to charitable, community, educational, health, and welfare organisations, and are at very affordable rates with significant discounts. This year, we have been delighted to provide space to Crawley's refugee community for support groups and language classes.

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REPORT OF THE TRUSTEES

Year Ended 31 August 2023

During the year, we held a number of one-off activities to invite people in from the community, including a harvest roast dinner, soup and bread lunch after the Nativity service, buffet tea after the Carol Service and a buffet for the celebratory event just before the summer holidays. A coffee morning was also held, together with a plant sale in May to raise money for Christian Aid.

Collections have been made for a range of charities, including Action for Children, Methodist Relief Fund, Christian Aid (in which over £1000 was raised), DEC and Refugees Welcome. We also collect clothing for Refugees Welcome throughout the year. Our Harvest Contributions went to Crawley Open House and the Easter Team Food Bank. During the winter months, our building was registered as a Warm Space.

Financial Review

Overview

A balanced General Fund budget was planned for the financial year ending 31st August 2023. The outcome was a General Fund surplus of £41,572. Income was above the budget prediction and expenditure was below the budget prediction. Income from Property Lettings, Loaves and Fishes, and Bank Interest was significantly above budget predictions. The below budget total expenditure results from underspends across several budget headings, and most significantly from the Property Maintenance budget and the mission critical Church Growth and Youth budgets.

The makeup of the Church's income has shifted significantly over time. After adjusting for inflation, the last ten years show a downward trend in giving (pledges, offerings, donations and Gift Aid tax refunds) and an upward trend in lettings. In 2014 lettings accounted for 22% of the General Fund income whereas, in 2023, it is now 57%. In contrast, income from giving to the General Fund has dropped from 66% of the General Fund income in 2014 to 34% in 2023. The increase in lettings income is very encouraging, but the lettings market can be volatile and there are risks in becoming over-dependent on this income stream.

The progress of the project to replace the Sanctuary roof and refurbish the Sanctuary has been slow, but it has now reached the contract tendering stage. The project will be funded from the Redevelopment & Refurbishment Restricted Fund.

The Church's 'recovery' from the impact of the pandemic has been slow and the declining trend in active membership remains an issue. If this trend is not reversed, income from pledges, offerings and donations will continue to drop, leading to a reduction in total income, and the current shortage of volunteers to run the mission critical activities will become more acute. The Church's highest priority is to grow the church by sharing the gospel and making disciples.

Income and Expenditure

General Fund

Most of the Church's income is from pledges, offerings and donations, and lettings.

The income from pledges was £615 above the budget prediction and £4,996 below the previous year. Loose cash offerings have increased but remain below pre-pandemic levels. Donations were £540 above budget predictions and greater than last year. Overall, income from giving to the General Fund (pledges, offerings, donations, contributions from external organisations, and Gift Aid) was £6,624 less than last year and £8,344 less than two years ago. This reduction in income may be partly attributed to the cost of living crisis, but it is probable that the primary cause is the declining trend in active membership.

The income from lettings has continued to grow. The lettings income is at a record level of £84,963, which is £24,963 above the budget prediction and £19,508 more than last year.

The Loaves and Fishes Café had a very successful year. Income was £3,571 above budget predictions and £3,994 more than last year. Despite the increased income from the Café, costs remained in-line with budget predictions.

Most of the General Fund expenditure is incurred on the Circuit Assessment (used by the Circuit to pay ministers' stipends and related costs, and to pay the District Assessment); the costs of running the Church building (maintenance, cleaning and lettings salaries, energy and other utilities, etc.); and the costs of running the Church's activities.

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REPORT OF THE TRUSTEES

Year Ended 31 August 2023

Circuit Assessment was in line with budget predictions. Energy expenditure was higher than budget predictions. Property maintenance expenditure was lower than predicted, primarily because significant property works were carried out from the property designated fund. Expenditure on salaries was broadly in-line with predictions. There were significant underspends in the Church Growth and the Junior Church & Youth budgets. There were smaller underspends and overspends in several other budget areas. In total the underspends outweighed the overspends.

Overall, General Fund income was £19,787 more than the previous year and £33,134 above the budget prediction and General Fund expenditure was £5,803 more than the previous year and £8,438 below the budget prediction.

At the end of the year, before transfers, there was a General Fund surplus of £41,572. During the year, the Church Council agreed to make a transfer of £16,000 from the General Fund to the Redevelopment and Refurbishment Designated Fund, to ensure that there were sufficient designated funds to cover the cost of major heating and electrical works. This transfer reduced the net increase in the General Fund to £25,572.

Designated Funds

The most significant expenditure in the designated funds was from the Redevelopment and Refurbishment Designated Fund. This expenditure was on major property works including: the replacement of the main boiler and other upgrades to the heating system, and the rewiring of the electrical system. There was also a transfer from the General Fund to the Redevelopment and Refurbishment Designated Fund, as detailed above.

A new designated fund, the Youth Fund, was set up for the provision of activities and resources for children and young people.

Restricted Funds

There was income from bank interest and expenditure on architect's fees resulting in a net decrease of £3,732 in the Redevelopment and Refurbishment Fund.

Assets

No new assets were added during the financial year. The building has been revalued in accordance with the accounting policy.

Funds and Reserves

The General Fund reserves of the Church (i.e. the net current General Fund assets) at 31st August 2023 were £131,147, which is in line with the reserves policy.

At 31st August 2023 the total net current assets of all the Church funds was £530,896 and the total of all the Church funds (i.e. including fixed assets) was £5,885,472.

Going Concern

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

Future Plans

We plan to worship and serve God, and to share His love with the community, by continuing to pursue the vision expressed in our mission statement.

Our priorities for the year ahead include church growth, fellowship and discipleship, human resources, and building improvements.

Our aim is to:

- develop our worship so that it becomes more accessible, more relevant, and more helpful to our people as they seek to know God and worship Him.
- reach new people, particularly young people and families, and engage them with us, so that they hear the Gospel message, come to know Jesus Christ as their Saviour, and grow as disciples.
- help our people grow as disciples and to engage them in fellowship based on Bible study, prayer, mutual support and encouragement.
- engage a greater proportion of our people in volunteering to help and serve in the church and in the community.
- make our building fit for our mission purposes, focussing on reroofing, refurbishing, and remodelling the Sanctuary.

We are seeking to follow where the Holy Spirit leads and, at this stage, we plan to pursue the following strategies to achieve our priority aims:

- Make worship more accessible, welcoming, relevant and engaging, particularly for those who are unfamiliar with Church and for young people and families
- Expand and enhance the provision for families, children and young people
- Extend and enhance the fellowship groups and reshape the pastoral support system
- Promote and share more widely all that St Paul's offers
- Help our people recognise and develop the gifts that God has given them and encourage them to respond to the opportunities to use these gifts in the church and in the community.
- Progress the Sanctuary Project (reroofing and refurbishment), install new AV systems, and improve other parts of the building.

We also plan to continue running all the activities listed in the activities section of this report.

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

Structure, Governance and Management

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

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

The members of St Paul's Methodist Church Council are the Charity Trustees, membership being made up of church office holders, Minister, and representatives appointed by the Church at the General Church Meeting (the Church's Annual General Meeting) and by the Church Council.

Day to day management of the church is undertaken by the Church Leadership Team together with the Minister. The Leadership Team is appointed by the Church Council.

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRSSE) 2015

Trustee Training

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

Related Parties

The Church is part of the Redhill and East Grinstead Circuit which is part of the South East District and is also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. A regular annual review process is undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a quarter yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

St Paul's Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

St Paul's Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Reserves Policy

The General Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit.

St Paul's Methodist Church, Crawley

REPORT OF THE TRUSTEES

Year Ended 31 August 2023

Investment Policy

A low-risk liquid position is maintained. The Deposit Fund administered by the Central Finance Board of the Methodist Church is utilised to deposit any funds surplus to immediate requirements.

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds held as custodian trustee on behalf of others

The Church holds no funds as a custodian trustee on behalf of others.

St Paul's Methodist Church, Crawley

STATEMENT OF FINANCIAL ACTIVITY

Year Ended 31 August 2023

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	4					
Pledges and offerings		39,476	—	—	39,476	44,405
Donations		1,820	1,200	—	3,020	2,043
Gift Aid tax refunds		9,124	—	—	9,124	10,597
Income from charitable activities	5					
Fund raising		37	—	—	37	49
Loaves and Fishes		9,571	—	—	9,571	5,577
Other charitable activities		40	—	—	40	130
Other trading activities	6					
Lettings		84,963	—	—	84,963	65,455
Investments	6	3,387	955	13,596	17,938	2,124
Other income						
Total income		148,419	2,155	13,596	164,170	130,380
Expenditure on:						
Salaries, NIC and pension costs	8	21,639	—	—	21,639	21,414
Circuit Assessment		39,000	—	—	39,000	39,000
Maintenance of Church buildings and property	11	18,488	45,265	17,328	81,081	12,582
Utilities (insurance, energy, water, etc)	12	19,345	—	—	19,345	15,965
Grants and Donations	13	149	28	—	177	2,469
Loaves and Fishes		2,980	—	—	2,980	4,801
Other expenditure	14	5,246	604	—	5,850	5,870
Total expenditure		106,847	45,898	17,328	170,072	102,101
Net income / (expenditure) resources before transfer		41,572	(43,742)	(3,732)	(5,902)	28,279
Transfers						
Gross transfers between funds - in		—	16,000	—	16,000	446
Gross transfers between funds - out		(16,000)	—	—	(16,000)	(446)
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use	15	568,450	—	—	568,450	325,648
Net movement in funds		594,022	(27,742)	(3,732)	562,548	353,927
Reconciliation of funds						
Total funds brought forward		4,891,701	39,064	392,159	5,322,924	4,968,997
Total funds carried forward		5,485,723	11,322	388,427	5,885,472	5,322,924

Note: Values are in British pounds sterling (GBP). Components may not sum to totals because of rounding to the nearest pound.

St Paul's Methodist Church, Crawley

BALANCE SHEET

Year Ended 31 August 2023

	Notes	General Fund	Designated Funds	Restricted Funds	At 31/08/2023	At 31/08/2022
					£	£
Fixed assets						
Tangible assets	15	5,354,576	—	—	5,354,576	4,786,126
Fixed assets		5,354,576	—	—	5,354,576	4,786,126
Current assets						
Debtors	16	4,198	—	—	4,198	5,577
Cash at bank and in hand	16	128,636	40,921	388,445	558,001	533,038
Current assets		132,834	40,921	388,445	562,199	538,615
Liabilities						
Creditors: Amounts falling due in one year	17	1,687	29,598	18	31,303	1,817
Net current assets less current liabilities		131,147	11,322	388,427	530,896	536,798
Total assets less current liabilities		5,485,723	11,322	388,427	5,885,472	5,322,924
Total net assets less liabilities		5,485,723	11,322	388,427	5,885,472	5,322,924
Represented by	20					
Unrestricted						
Unrestricted - General fund		5,485,723	—	—	5,485,723	4,891,701
Designated						
Designated - Hymn Book Fund		—	90	—	90	100
Designated - Outreach Hospitality		—	516	—	516	510
Designated - Redevelopment & Refurbishment		—	10,116	—	10,116	38,426
Designated - Benevolence		—	—	—	—	28
Designated - Youth		—	600	—	600	—
Restricted						
Restricted - Redevelopment & Refurbishment		—	—	388,427	388,427	392,159
Funds of the church		5,485,723	11,322	388,427	5,885,472	5,322,924

Note: Values are in British pounds sterling (GBP). Components may not sum to totals because of rounding to the nearest pound.

St Paul's Methodist Church, Crawley
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 August 2023

In the following notes, values are in British pounds sterling (GBP). The components of tables may not sum to totals because of rounding to the nearest pound.

1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2015 version 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) as amended by the update bulletin (effective 1 January 2015).

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 20. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

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

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

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

VAT

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

Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost more than £3,000. The freehold property is shown at cost, based on the insurer's valuation.

St Paul's Methodist Church, Crawley

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 August 2023

Depreciation

Assets having an initial cost of £3,000 or less are written off in full in the year of acquisition. Furniture and Fittings of a durable nature having an initial cost greater than £3,000 are depreciated at the rate of 33.33% per annum on a straight-line basis. Computer and Electronic equipment having an initial cost greater than £3,000 are depreciated at 50% per annum on a straight-line basis.

Investment Properties

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

Investments

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstanding items relating to utilities, broadband, etc. in August.

Volunteers

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

4. Donations and legacies

	Unrestricted	Designated	Restricted	This year	Last year
1200 - Envelope Scheme & Direct bank receipts	39,115	—	—	39,115	44,111
1220 - Offering - Loose Cash	361	—	—	361	294
1230 - Donations	1,040	1,200	—	2,240	783
1260 - Contributions From Ext Orgs	780	—	—	780	1,260
1250 - Tax Reclaimed On Gift Aid	9,124	—	—	9,124	10,597
Donations and legacies Totals	50,420	1,200	—	51,620	57,044

5. Charitable activities

	Unrestricted	Designated	Restricted	This year	Last year
1340 - Other Fund Raising	37	—	—	37	49
1410 - Loaves & Fishes	9,571	—	—	9,571	5,577
1310 - Catering	40	—	—	40	—
1400 - Fees - Weddings, Funerals etc	—	—	—	—	130
Income from charitable activities Totals	9,648	—	—	9,648	5,757

St Paul's Methodist Church, Crawley
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 August 2023

6. Other trading activities

	Unrestricted	Designated	Restricted	This year	Last year
1300 - Property Lettings	84,963	—	—	84,963	65,455
Other trading activities Totals	84,963	—	—	84,963	65,455

7. Investment income

	Unrestricted	Designated	Restricted	This year	Last year
1510 - CFB General Dep a/c Interest	3,387	—	—	3,387	376
1511 - CFB Redev Dep a/c Interest	—	955	—	955	115
1514 - CFB Project Dep a/c Interest	—	—	13,596	13,596	1,633
Investments Totals	3,387	955	13,596	17,938	2,124

The Church holds three interest-bearing Methodist Church Central Finance Board (CFB) deposit accounts

1. **CFB General Deposit Account:** used primarily to hold on deposit General and Benevolence funds that are not immediately required.
2. **CFB Redevelopment Deposit Account:** used to hold on deposit Redevelopment and Refurbishment designated funds until they are required
3. **CFB Project Deposit Account:** used to hold on deposit the Redevelopment and Refurbishment restricted funds until they are required.

8. Paid employees

	Unrestricted	Designated	Restricted	This year	Last year
4010 - Salaries - Cleaners	12,338	—	—	12,338	11,836
4011 - Salaries -Lettings	9,301	—	—	9,301	9,578
Salaries, NIC and pension costs Totals	21,639	—	—	21,639	21,414

The Church has two part-time paid employees.

9. Paid trustees

Nicola, Postle, trustee, is employed as Lettings Manager and Cleaner and was paid £15,956 during the 2022-23 financial year.

10. Fees for examination or audit of the accounts

2021-22	Independent Examination Fee	£300
2022-23	Independent Examination Fee	£350 (provision)

St Paul's Methodist Church, Crawley

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 August 2023

11. Maintenance of Church buildings and property

	Unrestricted	Designated	Restricted	This year	Last year
4200 - Property Maintenance	15,251	45,265	—	60,517	9,066
4210 - Property Redevelopment	—	—	17,328	17,328	1,057
4225 - Grounds Maintenance	1,393	—	—	1,393	1,214
4250 - Window Cleaning	495	—	—	495	—
4252 - Cleaning Materials	1,348	—	—	1,348	1,246
Maintenance of Church buildings and property Totals	18,488	45,265	17,328	81,081	12,582

12. Utilities

	Unrestricted	Designated	Restricted	This year	Last year
4220 - Gas	6,609	—	—	6,609	5,372
4230 - Electricity	4,962	—	—	4,962	4,561
4240 - Water	1,020	—	—	1,020	3
4245 - Waste Disposal	1,070	—	—	1,070	1,033
4260 - Telephone and Broadband	607	—	—	607	503
5050 - Insurance	5,078	—	—	5,078	4,492
Utilities (insurance, energy, water, etc) Totals	19,345	—	—	19,345	15,965

13. Grants and donations

	Unrestricted	Designated	Restricted	This year	Last year
2000 - Gifts & Donations	97	—	—	97	219
2300 - Benevolence - Disbursements	52	28	—	80	—
6000 - Connexional/Other Contribs	—	—	—	—	2,250
Grants and Donations Totals	149	28	—	177	2,469

14. Other expenditure

	Unrestricted	Designated	Restricted	This year	Last year
2100 - Worship Resources	1,766	10	—	1,776	1,445
2110 - Presentation Bibles, Candles	76	—	—	76	114
2130 - Printing, Postage & Stationery	—	—	—	—	873
2200 - Junior Church & Youth	224	—	—	224	—
3010 - Other Catering Expenses	289	—	—	289	215
3025 - Publicity new	513	—	—	513	56
3040 - Church Growth	774	594	—	1,369	1,273
3050 - Web Site development	175	—	—	175	193
4205 - Property Letting Expenses	650	—	—	650	1,032
4300 - Miscellaneous Expenses	200	—	—	200	165
5000 - Treasurer/Stewardship Expenses	75	—	—	75	75
5001 - Bank charges	153	—	—	153	130
5010 - Professional Fees	350	—	—	350	300
Other expenditure Totals	5,246	604	—	5,850	5,870

St Paul's Methodist Church, Crawley

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 August 2023

15. Tangible assets

This Year (2022-2023)

	Church (non-investment) land and buildings	Fixtures, fittings, and Equipment	Total
	£	£	£
Cost or valuation			
At beginning of the year	4,786,126	-	4,786,126
Additions	-	-	-
Disposals	-	-	-
Revaluations	568,450	-	568,450
Transfers	-	-	-
At end of the year	5,354,576	-	5,354,576
Depreciation and impairments			
At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers	-	-	-
At end of the year	-	-	-
Net book value at beginning of the year	4,786,126	-	4,786,126
Net book value at end of the year	5,354,576	-	5,354,576

Previous Year (2021-2022)

	Church (non-investment) land and buildings	Fixtures, fittings, and Equipment	Total
	£	£	£
Cost or valuation			
At beginning of the year	4,460,478	-	4,460,478
Additions	-	-	-
Disposals	-	-	-
Revaluations	325,648	-	325,648
Transfers	-	-	-
At end of the year	4,786,126	-	4,786,126
Depreciation and impairments			
At beginning of the year	-	-	-
Disposals	-	-	-
Depreciation	-	-	-
Impairment	-	-	-
Transfers	-	-	-
At end of the year	-	-	-
Net book value at beginning of the year	4,460,478	-	4,460,478
Net book value at end of the year	4,786,126	-	4,786,126

St Paul's Methodist Church, Crawley
NOTES TO THE FINANCIAL STATEMENTS
Year Ended 31 August 2023

16. Analysis of current assets

<i>Debtors and prepayments</i>	This year	Last year
Prepayments	3,250	3,274
Accrued income	548	2,303
Other debtors	400	-
Total debtors and prepayments	4,198	5,577

<i>Analysis of cash at bank</i>	This year	Last year
Bank balance held in HSBC Bank	16,210	9,210
Bank balance held in CFB	541,791	523,828
Total Cash at Bank	558,001	533,038

17. Analysis of current liabilities and long-term creditors

<i>Current Liabilities</i>	This year	Last year
Trade Creditors	30,796	1,240
Other Creditors	507	577
Total Current Liabilities	31,303	1,817

18. Capital commitments and contingent liabilities

At the 31st August 2023 the Church has no capital commitments. No Contingent liabilities were identified at 31st August 2023.

19. Loans and creditors due after one year

There were no creditors due after one year in the financial year 2022-2023.

St Paul's Methodist Church, Crawley

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 August 2023

20. Detailed analysis of individual fund movements

Unrestricted funds

General Fund: for the running costs of the Church and the Church building, including the Church activities, the Circuit Assessment and any costs not covered by the other funds.

Designated funds

Hymn Book Fund: for replacing and/or updating hymn books.

Outreach Hospitality Fund: for refreshments and other hospitality expenses for outreach events and activities.

Redevelopment & Refurbishment Fund: for redeveloping and refurbishing the Church buildings and resources.

Benevolence Fund: for disbursements to those in need and support for those in poverty.

Youth Fund for provision of activities and resources for children and young people.

Restricted funds

Redevelopment & Refurbishment Fund: for redeveloping and refurbishing the Church buildings. All donations given specifically for the purpose of this fund, and any proceeds from fundraising specifically advertised as raising money for this purpose, are placed in this fund. It complements the identically named designated fund above.

This Year (2022-2023)

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General fund	4,891,701	148,419	106,847	(16,000)	568,450	5,485,723
Sub-totals	4,891,701	148,419	106,847	(16,000)	568,450	5,485,723
Designated						
Hymn Book Fund	100	—	10	—	—	90
Outreach Hospitality Fund	510	600	594	—	—	516
Redevelopment & Refurbishment Fund	38,426	955	45,265	16,000	—	10,116
Benevolence Fund	28	—	28	—	—	—
Youth Fund	—	600	—	—	—	600
Sub-totals	39,064	2,155	45,898	16,000	—	11,322
Restricted						
Redevelopment & Refurbishment Fund	392,159	13,596	17,328	—	—	388,427
Sub-totals	392,159	13,596	17,328	—	—	388,427
Totals	5,322,924	164,170	170,072	—	568,450	5,885,472

St Paul's Methodist Church, Crawley

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 August 2023

Previous Year (2021-2022)

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General fund	4,538,465	128,632	101,044	—	325,648	4,891,701
Sub-totals	4,538,465	128,632	101,044	—	325,648	4,891,701
Designated						
Hymn Book Fund	100	—	—	—	—	100
Outreach Hospitality Fund	510	—	—	—	—	510
Redevelopment & Refurbishment	37,865	115	—	446	—	38,426
Benevolence Fund	28	—	—	—	—	28
Women's Fellowship Fund	446	—	—	(446)	—	—
Sub-totals	38,950	115	—	—	—	39,064
Restricted						
Redevelopment & Refurbishment Fund	391,583	1,633	1,057	—	—	392,159
Sub-totals	391,583	1,633	1,057	—	—	392,159
Totals	4,968,997	130,380	102,101	—	325,648	5,322,924

21. Related party transactions

Name of related party	Relationship	Description of transaction	Payments to related party during the year	Value of gifts to related party during the year
Redhill and East Grinstead Methodist Circuit	Methodist Church	Payment of Circuit Assessment	39,000	-
Lazer World, Laser Planet	Companies owned by Isaac Conroy, trustee	Purchase of property and grounds maintenance services	2,459	-
Total Related Party Transactions			41,459	-

22. Donations

Donations made to other organisations by the Church from Church funds or from Internal Organisation funds which are not itemised elsewhere:

£25 to Action for Children

£25 to All We Can

£47 to Love Your Neighbour

These donations are included in the total for 'Gifts and Donations' in note 13

23. Events after the reporting period

There were no reportable events after the reporting period.

St Paul's Methodist Church, Crawley

DECLARATION

Year Ended 31 August 2022

This Report of the Trustees and these Financial Statements were approved by the Church Council on 26 November 2023 and signed on behalf of the Church Council by

Signature:  Name: GILLIAN BAAHAM

St Paul's Methodist Church, Crawley
INDEPENDENT EXAMINER'S REPORT
To the Trustees of St Paul's Methodist Church

This Report is on the Church Accounts for the year ended 31st August 2023

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (effective January 2015) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 130 of the Charities Act 2011.
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Yvette How MAAT

Signature:



Relevant Professional qualification or body: MAAT

Address: 6 Frailey Close, Maybury, Woking, GU22 8EB

Date: 27th March 2024