EMSWORTH METHODIST CHURCH

England & Wales · Charity number 1127747

Details

Other names	EMSWORTH METHODIST CHURCH AND PASTORAL CENTRE
Status	Registered
Legal form	Previously excepted
Registered	2009-01-28
Register	View on the Charity Commission register

Contact

Address	Emsworth Methodist Church 19 High Street Emsworth Hampshire PO10 7AQ
Phone	01243 373773
Email	office@emsworthmethodistchurch.org
Website	www.emsworthmethodistchurch.org

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 dicipline 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 subsiduary 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 provision of regular public acts of worship open to members of the church and non-members alike. The provision of sacred space for prayer and contemplation. The teaching of Christianity through sermons etc. Pastoral work including visiting the sick and bereaved. Promotion of Christianity through events and services. Supporting other charities in the UK and overseas financially and with prayer.

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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.
- Hampshire
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£132,374	£104,348	-	-
2024-08-31	£115,287	£96,362	-	-
2023-08-31	£98,425	£102,629	-	-
2022-08-31	£98,625	£109,740	-	-
2021-08-31	£70,869	£70,603	-	-

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Trustees

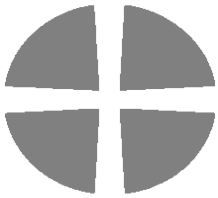
Name	Role	Appointed
Rev David John Muskett	Chair	2020-01-01
ALAN JOHN HICKOX		2013-05-01
Catherine Mary Hall		2025-01-01
DAVID JONATHAN SAWYER		
DIANA HARRIS		2012-02-16
GEOFFREY WILLIAM EARDLEY		
Judith Ann Emerson		2026-05-01
MARGARET ANN SAWYER		
MRS DOT WARREN		
MRS GILL COOPER		
Marian Hughes		2013-05-01
Marilyn Jane Carroll		2023-05-01
Matthew Norman Thomas		2024-11-30
Nigel Roderick Bloodworth		2025-05-01
PAMELA MARGARET EARDLEY		2025-05-01
Peter John Gregory BSc PhD		2018-09-01
Sheila Margaret Revell		2025-07-25
VERONICA HICKOX		2013-01-23

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EMSWORTH METHODIST CHURCH

England & Wales - Charity number 1127747

Accounts



EMSWORTH METHODIST CHURCH

ANNUAL REPORT AND

FINANCIAL STATEMENTS

for the year ended 31st August 2025

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Trustees' Report for 2024-25

1. Introduction

Emsworth Methodist Church & Pastoral Centre (EMCPC) is a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. We seek to offer a variety of different styles of Sunday Worship during the month and during the week we are open as a Pastoral Centre and welcome all for refreshment, friendship or just to offer a quiet space.

For further details see: www.emsworthmethodistchurch.org

We hope all who come will feel part of this supportive and caring church family as we seek to serve God in this place.

2. Administrative Information

Emsworth Methodist Church is registered with the Charity Commission as Charity Number 1127747. Correspondence should be addressed to either The Minister or Senior Steward or Treasurer at Emsworth Methodist Church & Pastoral Centre, 19 High Street, Emsworth, PO10 7AQ.

The Trustees are the members of the Church Council of Emsworth Methodist Church. The following are the Trustees at the date of this report, and served as Trustees during the year:

Ex officio members

Ministers	Revd David Muskett Deacon Stephen Richardson (to 31.8.25)
Circuit Steward	Alison Rice (to 30.11.24) Matthew Thomas (from 30.11.24)
Church Stewards	Veronica Hickox, Marilyn Carroll, Gillian Richardson (to 31.8.25), David Sawyer
Treasurer	Catherine Hall (from 1.1.25)
Pastoral Secretary	Diana Harris
Church Council Secretary	Alan Hickox
Other members	Ruth Beechey (to 30.4.25), Nigel Bloodworth (from 1.5.25), Marian Coles (to 30.4.25), Gill Cooper, Sue Dudman (to 12.4.25), Geoffrey Eardley, Pamela Eardley (from 1.5.25), Diana Elliott, Peter Gregory, Marian Hughes, Sheila Revell (from 25.7.25), Margaret Sawyer, Alison Vaughan (to 30.4.25), Vivien Watson (to 15.2.25), Dot Warren
Anglican PCC observer	Tony Hines

3. Purpose and Mission

EMCPC is part of the Methodist Church of Great Britain whose purposes 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; and
d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

The calling of The Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through:

- worship
- learning and caring
- service
- evangelism

EMCPC is in the Southampton District whose Vision states 'We will be a District where Circuits, Local Churches and individuals of all ages are accompanied and encouraged to respond to the gospel of Jesus Christ and participate in God's mission in the power of the Holy Spirit.'

EMCPC's Vision is to be a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. To achieve this Vision we will:

- provide regular opportunities for worship and prayer, and explore new and different ways of worshipping;
- provide opportunities for people to explore and grow in the Christian faith and to enter into an experience that meets their needs;
- express the Christian gospel's servant role through the work of the Pastoral Centre, offering to all users a welcome, friendship and refreshment without prejudice or expectation;
- explore new community links and widen our network of volunteers;
- provide well-maintained premises, ensuring maximum flexibility of use, and make multifunctional use of the worship area, particularly as a Pastoral Centre;
- promote a safe, caring and inclusive culture;
- be a member of Christians Together in Emsworth, promoting ecumenical activity and seeking to strengthen our links with the other Emsworth Churches;
- provide an enriching pastoral network for all the Church family;
- develop the provision of similar support for users of the Pastoral Centre;
- encourage community use of our premises;

- support Christian mission**,** both at home and overseas;
- express Christian social responsibility in response to human need, including a commitment to Fairtrade;
- promote both education and support for the fight against poverty and injustice; and
- seek to be an eco-friendly church.

4. Structure and Governance

The Trustees are appointed either by the General Church Meeting or the Church Council as defined in the Constitutional Practice and Discipline of the Methodist Church.

EMCPC is governed by the Church Council whose membership is listed in Section 2 of this report. The Council met on three occasions during the year.

During the year, the Church Council paid due diligence to its statutory responsibilities for areas such as the protection of children, young people and vulnerable adults (Safeguarding), Data Protection, Health and Safety, and Environmental Health. We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

The Church Council has identified and recorded major risks and adopted management actions to mitigate these. Professional advice has been taken as required.

The internal organisation linked to this church is The Emsworth Methodist Church Wednesday Group, which met regularly during the year.

5. Review of the Year's Activities

In July we were sorry to say farewell to Deacon Stephen Richardson and his wife Gillian, who were moving to a new appointment in September.

The Pastoral Centre, the main focus of the Church's mission and outreach, is open from 10.00am until early afternoon every weekday. It offers refreshment, a warm space and a listening ear, and advice and support when needed, including to the homeless. During the past year there has been an increase in footfall. The Police Community Support Officers have a regular surgery, and with the support of Right at Home, the Centre hosts a monthly Dementia Choir. The local NHS Surgery has given a presentation on using e-consult, and hopes to use the Centre for other events in the future. *Fun and Friendship* meets weekly, offering an increasingly popular and much-valued morning of conversation, games, craft activities and mutual support, and helping others by knitting hats for the Special Care Baby Unit and the Mission to Seafarers. A Macmillan coffee morning and a cream tea in aid of St Wilfred's hospice attracted a number of new visitors as well as raising funds for these charities. The menu varies in response to customer demand, and also with the changing seasons. Fresh local produce is used whenever possible.

We are very grateful to our volunteers from local churches and the wider community who staff the Centre and support its work through prayer, and to our Pastoral Centre Manager.

We are pleased that a number of groups within the local community continue to regularly use our premises, and that we have recently been able to accommodate, on a temporary basis, other groups who have needed to relocate following a fire at Emsworth Community Centre.

Worship has continued to be offered in several formats, including Café Church on the first Sunday morning of each month, Communion on the third Sunday morning, and a Reflective Service, on the fourth Sunday evening of each month when our Anglican friends join us. We are invited to share evening services with the Anglicans at St. James' on the second Sunday evening of each month, and at St. Thomas à Becket on the third Sunday evening. The practice has continued of an Anglican minister sharing in leading the evening service at the Methodist Church once a quarter, and a Methodist minister similarly participating in the Anglican evening services. Christians Together in Emsworth (CTiE) has continued to hold an ecumenical evening service when there is a 5th Sunday in the month, these services rotating around the five churches in CTiE. On Good Friday we again hosted the serving of refreshments following the CTiE Walk of Witness around Emsworth. The opportunity to join morning services on Zoom continues, except on Café Church Sundays, and a weekly Circuit Digital Service is made available to members of our church family.

The Church has marked the passing of the Christian year by appropriate celebrations, particularly at Harvest, Christmas and Easter. During Advent, a group met weekly in the Pastoral Centre, offering an opportunity for refreshments followed by Bible study and discussion. During Lent we joined an Anglican-led series of Reflections taking place in our church. At Harvest we shared lunch together, as we did at our Church Anniversary in May. On that occasion we were delighted that our preacher was Rev Stephen Wright, our former Minister. In July, our Methodist Homes representative used their materials to lead a morning service, and in December the Stewards led a service celebrating the work of Action for Children. We have also been pleased to welcome local Anglican clergy to lead a number of services.

We remain a collection point to receive donations for the One Church Food Bank, and our Harvest gifts and monetary donations were also given to the food bank. At Christmas we donated to Stop Domestic Abuse and to Action for Children. Other causes to benefit from donations and special collections during the year included All We Can, Methodist Homes, Methodist Ministers' Housing Society, Fund for the Support of Presbyters and Deacons, The Fund for Property, Fund for Human Need, Leaders of Worship & Preachers Trust, and Transform Trade.

The ecumenical Christian Aid Working Party has again held several fundraising events at our premises and at the Emsworth Baptist Church, including coffee mornings and an autumn sale of produce.

Pastoral care continues to be offered by our network of Pastoral Carers and others through visits, telephone calls, emails, letters and cards, and the distribution of printed material such as our newsletter. The prayer chain, and the prayers offered, support those going through difficult times. The newsletter and regular emails keep people informed and strengthen their links to the Church. Wednesday Group, meeting twice a month with a broad range of speakers, attracts both church members and people from the wider community. Whilst not meeting during the summer months, contact and pastoral care are maintained, this year with a cream tea, a fish-and-chip lunch and a carpet bowls afternoon.

During the year we have been delighted and encouraged to welcome some new members and also some visitors. With the leadership of our Minister and Pastoral Centre Manager, and the commitment of all involved in the life of our Church and Pastoral Centre, we look forward with optimism to continuing our mission of service to the community.

6. Financial Review

As in previous years, income was derived from four main sources: offerings and donations (£37,639) and associated gift aid (£8574), lettings of the buildings and flats (£38,759) and sales in the Pastoral Centre (£23,967).

In October 2021, Emsworth church made a donation of £15,000 to the Methodist Church as its contribution to covering the shortfall in the valuation of the pension fund for ministers etc. In the summer of 2024, the pension fund had regained sufficient value that the donations requested from churches in 2021 were returned to them with interest; the sum of £16284.13 was received in September 2024.

These, together with donations and other assorted income, gave a total income for the year of £132,374.

Expenditure trends

The major item of expenditure was the assessment paid to the East Solent and Downs Circuit of £33,432. A second major item of expenditure relates to maintenance and services for the property (£30,046); significantly Repairs and Renewals, but also Light and Heat (£8454) and the relatively recent appointment of a designated cleaner. The third major item of expense was the employment of the Pastoral Centre Manager (£20,762).

Total expenditure for the year was £104,348 resulting in a surplus for the year of £28,026.

Assets and reserves

At the year end, the unrestricted assets in the General Fund amounted to £119,013. This fund is significantly more than the 6 months specified in the reserves policy (see section 7). Designated Funds (development, pastoral centre support) increased by nearly £3,000 to £49,090.

Insurance values of the buildings and contents are £2,952,256 and £213,416 respectively.

Budget for 2025-26

A budget showing a surplus of £861 was approved by the Church Council in June 2025.

7. Reserves Policy

The Reserves Policy of the Trustees is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to sustain payment of the assessment payable to the Circuit.

8. Trustees' Responsibilities in relation to the Accounts

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website in accordance with legislation in the United Kingdom. During the year, the recorded donations from Trustees to the general funds of EMCPC totalled £21,484.

Signed on behalf of the Trustees, following acceptance of this report at their meeting on 18th November 2025.

…….Minister & Chair of the Church Council

…….Treasurer

…….Senior Steward

EMSWORTH METHODIST CHURCH
Statement of Financial Activities
For The Year Ended 31st August 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Incoming Resources					
Pastoral Centre Sales	(2)	23,967		23,967	19,702
Offerings & Donations	(2)	37,912		37,912	41,285
Miscellaneous	(2)	55,484		55,484	38,777
Bank Interest	(2)	6,437		6,437	5,788
Tax Rebates	(2)	8,574		8,574	9,735
Total Incoming Resources		132,374	0	132,374	115,287
Resources Used					
Circuit Assessment	(3)	33,432		33,432	37,488
Property	(3)	30,046		30,046	24,242
General Expenses	(3)	40,870		40,870	34,632
Total Recourses Used		104,348	0	104,348	96,362
Net Incoming Resources		28,026	0	28,026	18,925
Net Movement on Funds		28,026		28,026	18,925
Transfers between Funds		0		0	0
Other Gains/(Losses)		99,795		99,795	96,490
Balances Brought Forward as at 01.09.24	(4)	2,992,538		2,992,538	2,877,123
Balance Carried Forward at 31.08.25		3,120,359	0	3,120,359	2,992,538

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2025

	Note		2025		2024
Fixed Assets					
Church Buildings			2,952,256		2,852,461
Current Assets					
Stock		747		407	
Debtors	(7)	11,982		9,369	
Cash at Bank	(5)	11,899		7,225	
Cash in Hand (Pastoral)		217		201	
Short Term Deposits	(6)	144,844	169,689	124,057	141,259
Current liabilities					
Amounts Falling Due Within One Year	(8)		(1,586)		(1,182)
Net Current Assets			168,103		140,077
Liabilities Falling due in more than one year			0		0
Net Assets			3,120,359		2,992,538
Represented by					
Unrestricted Funds					
General	(4)		119,013		93,708
Pastoral Centre Support	(4)		18,978		17,290
Development Fund	(4)		30,112		29,079
Property Fund	(4)		2,952,256		2,852,461
			3,120,359		2,992,538

Internal Organisations	**Opening balances**	**Receipts**	**Payments**	**Closing balances**
Wednesday Group	834	602	(711)	725
	834	602	(711)	725

Signed
Church Treasurer……

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2025

1 Accounting Policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - the Charities SORP (FRS 102).

Public Benefit Entity

Emsworth Methodist Church meets the definition of a public benefit entity under FRS 102, Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

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.

Going Concern

Based on monetary assets and human resources available at 31st August 2025 the trustees believe that the Church is a going concern.

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.
The Church acts as agent for certain monies collected for other charities and related parties. These transactions are not reflected in the SOFA as they are not income of the Church. Instead the transactions are detailed in note 10 below.

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 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. When the grant is recurrent over more than one year the balance payabe in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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

No value is placed on church furniture and fittings held by the Church Council on special trust for the Church. Any expenditure on such items whether maintenance or improvement is written off at the time of the expenditure.
The freehold property is shown at insured value.

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August and prepaid expenses.

Creditors

Creditors include outstandings relating to utilities, telephones etc in August.

EMSWORTH METHODIST CHURCH

Notes to the Financial Statements for the Year Ended 31st August 2025

	Unrestricted Funds			Total	2024
	General	Pastoral Support	Development		
2 Incoming Resources					
Pastoral Centre Sales	23,967			23,967	19,702
Offerings & Donations					
Offerings	35,509			35,509	38,051
Donations	2,129			2,129	690
Legacies				0	2,500
Fundraising	274			274	44
	37,912	0	0	37,912	41,285
Miscellaneous					
Rent (flats)	15,119			15,119	14,463
Use of Premises	23,640			23,640	24,314
Photocopier	140			140	0
Other	16,585			16,585	0
	55,484	0	0	55,484	38,777
Interest Received					
CFB Deposit Fund	3,518			3,518	2,698
Trustees Interest Fund		1,811	1,108	2,919	3,090
	3,518	1,811	1,108	6,437	5,788
Tax Rebates					
Offerings	8,574			8,574	9,735
Pastoral Support				0	0
Fundraising				0	0
Development				0	0
	8,574	0	0	8,574	9,735
Total Incoming Resources	129,455	1,811	1,108	132,374	115,287

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2025

	Unrestricted Funds			Total	2024
	General	Pastoral Support	Development		
3 Resources Used					
Circuit Assessment	33,432			33,432	37,488
Property Expenses					
Light and Heat	8,454			8,454	7,700
Water	723			723	630
Repairs and Renewals	13,639			13,639	10,341
Cleaning	5,130			5,130	3,515
Insurance	2,100			2,100	2,056
	30,046	0	0	30,046	24,242
General Expenses					
Pastoral Centre Manager	20,762			20,762	16,974
Telephone	641			641	673
Office supplies	1,334			1,334	959
Subscriptions and Donations (see note 9)	5,121			5,121	3,495
Pastoral Centre Food etc	7,283			7,283	5,264
Repairs and Renewals	2,747			2,747	3,827
Bank Charges	182			182	522
Independent Examiners Fee	1,242			1,242	1,206
TMCP Admin. Charge		123	75	198	111
Miscellaneous	1,360			1,360	1,601
	40,672	123	75	40,870	34,632
Total resources Used	104,150	123	75	104,348	96,362

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2025

4 Analysis of Movement of Funds

	---Unrestricted Funds--			
	General Fund	**Pastoral Centre Support Fund**	**Development Fund**	**Property Fund**
Balance Brought Forward 01.09.2024	93,708	17,290	29,079	2,852,461
Incoming Resources	129,455	1,811	1,108	
Outgoing Resources	(104,150)	(123)	(75)	
Revaluation				99,795
Transfers between Funds				
Balance Carried Forward 31.08.2025	119,013	18,978	30,112	2,952,256
		£3,120,359		

	2025	**2024**
5 Analysis of Cash at Bank		
Barclays Bank General Account	6,947	6,903
Barclays Bank SO Account	4,952	322
	11,899	7,225
6 Analysis of Short Term Deposits		
Central Finance Board of the Methodist Church	80,944	62,877
TMCP Trustees Interest Fund	63,900	61,180
	144,844	124,057
7 Analysis of Debtors		
Prepayments - General Fund	2,118	2,450
Tax Repayments	6,792	4,133
Circuit Assessment in Advance	3,072	2,786
	11,982	9,369
8 Analysis of Creditors Payable in One Year		
Independent Examiners Fees	1,242	1,182
Acruals	344	0
Other Creditors		0
	1,586	1,182

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2025

9 Analysis of Subscriptions and Donations (Payments)

	2025
One Church	327
PCC Running Free	180
Action for Children	460
All We Can	600
Fund For Human Need	775
Leaders of Worship & Preachers Fund	100
MHA	260
Methodist Ministers Housing Society	105
Methodist Mission in Britain	11
Stop Domestic Abuse	205
St Wilfrid's Hospice	356
Transform Trade	300
Christian Aid	1,000
Water Aid	250
The Methodist Church Fund for Property	110
Christians Together in Emsworth	82
	5,121

10 Agency Collections & Payments

	Brought forward 1 Sep 24	**Receipts**	**Payments**	**Carried forward 31 Aug 25**
Action for Children	0	450	(450)	0
Methodist Women Home Mission	0	231	(231)	0
MHA	0	375	(375)	0
Portsmouth Family Welfare Association	0	200	(200)	0
	0	1256	(1256)	0

Independent Examiner's Report to the Trustees of Emsworth Methodist Church
For the Year Ended 31 August 2025

This report on the accounts of the Church for the year ended 31 August 2025, which is set out on pages 10 to 16, is in respect of an examination carried out in accordance with Section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006

have not been met; or

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

E Taylor FCCA CTA
Hughes Spencer
12 Acorn Business Park
Northarbour Road
Portsmouth
Hampshire
PO3 6TH

EMSWORTH METHODIST CHURCH

England & Wales - Charity number 1127747

Accounts

EMSWORTH METHODIST CHURCH

ANNUAL REPORT AND

FINANCIAL STATEMENTS

for the year ended 31st August 2024

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Trustees' Report for 2023-24

1. Introduction

Emsworth Methodist Church & Pastoral Centre (EMCPC) is a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. We seek to offer a variety of different styles of Sunday Worship during the month and during the week we are open as a Pastoral Centre and welcome all for refreshment, friendship or just to offer a quiet space.

For further details see: www.emsworthmethodistchurch.org

We hope all who come will feel part of this supportive and caring church family as we seek to serve God in this place.

2. Administrative Information

Emsworth Methodist Church is registered with the Charity Commission as Charity Number 1127747. Correspondence should be addressed to either The Minister or Senior Steward or Treasurer at Emsworth Methodist Church & Pastoral Centre, 19 High Street, Emsworth, PO10 7AQ.

The Trustees are the members of the Church Council of Emsworth Methodist Church. The following are the Trustees at the date of this report, and served as Trustees during the year:

Ex officio members	
Ministers	Revd David Muskett Deacon Stephen Richardson
Circuit Steward	Elizabeth Wade (to 30.6.24) Alison Rice (from 1.9.24)
Church Stewards	Veronica Hickox, Marilyn Carroll, Gillian Richardson
Treasurer	Peter Gregory
Pastoral Secretary	Diana Harris
Church Council Secretary	Alan Hickox
Other members	Ruth Beechey, Marian Coles, Gill Cooper, Sue Dudman, Geoffrey Eardley,Diana Elliott, Marian Hughes, David Sawyer, Margaret Sawyer, Alison Vaughan, Vivien Watson, Dot Warren
Anglican PCC observer	Tony Hines

3. Purpose and Mission

EMCPC is part of the Methodist Church of Great Britain whose purposes 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 organization of The Methodist Church;

c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church; and

d) any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The calling of The Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through:

- worship
- learning and caring
- service
- evangelism

EMCPC is in the Southampton District whose Vision states 'We will be a District where Circuits, Local Churches and individuals of all ages are accompanied and encouraged to respond to the gospel of Jesus Christ and participate in God's mission in the power of the Holy Spirit.'

EMCPC's mission is to be a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. To achieve this mission we will:

- provide regular opportunities for worship and prayer, and explore new and different ways of worshipping;
- provide opportunities for people to explore and grow in the Christian faith and to enter into an experience that meets their needs;
- express the Christian gospel's servant role through the work of the Pastoral Centre, offering to all users a welcome, friendship and refreshment without prejudice or expectation;
- explore new community links and widen our network of volunteers;
- provide well-maintained premises, ensuring maximum flexibility of use, and make multifunctional use of the worship area, particularly as a Pastoral Centre;
- be a member of Christians Together in Emsworth, promoting ecumenical activity and seeking to strengthen our links with other Emsworth Churches;
- provide an enriching pastoral network for members and friends, and develop the provision of similar support for users of the Pastoral Centre;

- encourage community use of our premises;
- support Christian mission both at home and overseas;
- express Christian social responsibility in response to human need; and
- promote both education and support for the fight against world poverty.

4. Structure and Governance

The Trustees are appointed either by the General Church Meeting or the Church Council as defined in the Constitutional Practice and Discipline of the Methodist Church.

EMCPC is governed by the Church Council whose membership is listed in Section 2 of this report. The Council met on three occasions during the year.

During the year, the Church Council paid due diligence to its statutory responsibilities for areas such as the protection of children, young people and vulnerable adults (Safeguarding), Data Protection, Health and Safety, and Environmental Health. We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

The Church Council has identified and recorded major risks and adopted management actions to mitigate these. Professional advice has been taken as required.

The internal organization linked to this church is The Emsworth Methodist Church Wednesday Group (formerly the Emsworth Methodist Church Ladies Group) which met regularly during the year.

5. Review of the Year's Activities

In September we welcomed Rev David Muskett as our presbyter with pastoral oversight, replacing Rev Stephen Wright who retired in August.

The Pastoral Centre, as the main focus of the Church's mission and outreach, is open 10.00am to 1.00pm every weekday. It offers refreshment, a warm space and a listening ear, and advice and support when needed, including to the homeless. The Police Community Support Officers have a regular surgery, and with the support of Home Instead and Right at Home, the Centre has hosted monthly talks on topics such as Falls Awareness, and also an Internet Café and a Dementia Choir. Fun and Friendship meets weekly, offering a morning of conversation, games, craft activities and mutual support, and helping others by knitting hats for the Special Care Baby Unit and the Mission to Seafarers. School visits have been welcomed to the Centre, and also a student doing work experience. A Macmillan coffee morning and a cream tea in aid of a local hospice attracted a

number of new visitors as well as raising funds for these charities. A legacy has enabled the purchase of additional kitchen equipment, so a greater variety of hot food is now offered as well as cold snacks, with an increasing emphasis on healthier options. Ingredients are purchased locally as far as possible, thus supporting and building relationships with local shops. We are very grateful to our volunteers from local churches and the wider community who staff the Centre and support its work through prayer, and to the Pastoral Centre Manager.

Worship has continued to be offered in several formats, including Café Church on the first Sunday morning of each month, and a Reflective Service on the second Sunday evening of each month when our Anglican friends join us. We are invited to share evening services with the Anglicans at St. James' on the first Sunday evening of each month, and at St. Thomas à Becket on the third Sunday evening. During the year, the practice has evolved of an Anglican minister sharing in leading the evening service at the Methodist Church once a quarter, and a Methodist minister similarly participating in the Anglican evening services. Christians Together in Emsworth (CTiE) has continued the practice of usually holding an ecumenical evening service when there is a 5th Sunday in the month, these services rotating around the five churches in CTiE. On Good Friday we again hosted the serving of refreshments following the CTiE Walk of Witness around Emsworth. The opportunity to join morning services on Zoom continues, except on Café Church Sundays, and a weekly Circuit Digital Service is made available to members of our church family.
The Church has marked the passing of the Christian year by appropriate celebrations, particularly at Harvest, Christmas and Easter. During Lent and Advent, groups met in the Pastoral Centre, offering an opportunity for refreshments followed by Bible study and discussion. At Harvest we shared lunch together, as we did at our Church Anniversary in April. On that occasion we were pleased to welcome as our preacher Rev Andrew de Ville, our former minister and retiring Chair of the Southampton District. In May, our Methodist Homes representative used their materials to lead a morning service, and in June, Rev Rosemary Fletcher, a former Mission Partner, led a World Church morning service. In Christian Aid Week our Worship Leader led a morning service focusing on the work of Christian Aid.

We remain a collection point to receive donations for the One Church Food Bank, and our Harvest gifts and monetary donations were also given to the food bank. At Christmas we donated to Stop Domestic Abuse and to Action for Children. Other causes to benefit from donations and special collections during the year included the Middle East Crisis Appeal, All We Can, Methodist Homes, the World Church Fund, Methodist Ministers' Housing Society, Fund for the Support of Presbyters and Deacons, The Fund for Property, Fund for Human Need, Leaders of Worship & Preachers Trust, Christians Together in Emsworth, WaterAid UK, Transform Trade and Portsmouth Family

Welfare Association. The ecumenical Christian Aid Working Party has again held several fundraising events at our premises, including coffee mornings and an autumn sale of produce.

Pastoral care continues to be offered by our network of Pastoral Carers and others through visits, telephone calls, emails, letters and cards, and the distribution of printed material such as our newsletter. The prayer chain, and the prayers offered, support those going through difficult times. The newsletter and regular emails keep people informed and strengthen their links to the Church. Wednesday Group, meeting twice a month with a broad range of speakers, attracts both Church members and people from the wider community. Whilst not meeting during the summer months, contact and pastoral care are maintained, this year with a cream tea, a fish-and-chip lunch and a tea-and-cake afternoon. An additional highlight was a visit to a wild-life meadow being developed as an educational resource by members of our Church and their family.

During the year we have been delighted and encouraged to welcome a number of regular new worshippers. With the enthusiastic leadership of our ministers and Pastoral Centre Manager, and the commitment of all involved in the life of our Church and Pastoral Centre, we look forward with optimism to continuing our mission of service to the community.

6. Financial Review

As in previous years, income was derived from four main sources: offerings and donations (£38,741) and associated gift aid (£9,735), lettings of the buildings and flats (£38,777) and sales in the Pastoral Centre (£19,702). These, together with donations and other assorted income, gave a total income for the year of £115,287. Rental of the premises by external individuals and organizations has seen several new customers, and sales in the Pastoral Centre are greater than the previous year.

Expenditure trends

The major item of expenditure was the assessment paid to the East Solent and Downs Circuit of £37,488. The other major items of expenditure relate to the employment of the Pastoral Centre Manager (£16,974) and maintenance and services for the property (£24,242). Electricity and gas expenditure (£7,700) under a new contract was less than the previous year by about £4,000.

Total expenditure for the year was £96,362 resulting in a surplus for the year of £18,925.

Assets and reserves

At the year end, the unrestricted assets in the General Fund amounted to £93,708. This fund is significantly more than the 6 months specified in the reserves policy (see section 7). Designated Funds (development, pastoral centre support) increased by nearly £3,000 to £46,369.

Insurance values of the buildings and contents are £2,852,461 and £206,202 respectively.

Budget for 2024-25

A budget showing a surplus of about £2,500 was approved by the Church Council in June 2024. The major uncertainty was in the allocation for utilities (mainly electricity and gas) which will be weather-dependent.

7. Reserves Policy

The Reserves Policy of the Trustees is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to sustain payment of the assessment payable to the Circuit.

8. Trustees' Responsibilities in relation to the Accounts

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the

assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website in accordance with legislation in the United Kingdom. During the year, the recorded donations from Trustees to the general funds of EMCPC totalled £23,984.

Signed on behalf of the Trustees, following acceptance of this report at their meeting on 12th November 2024.

.....Minister & Chair of the Church Council

.....Treasurer

.....Senior Steward

EMSWORTH METHODIST CHURCH
Statement of Financial Activities
For The Year Ended 31st August 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Incoming Resources					
Pastoral Centre Sales	(2)	19,702		19,702	16,102
Offerings & Donations	(2)	41,285		41,285	35,889
Miscellaneous	(2)	38,777		38,777	34,075
Bank Interest	(2)	5,788		5,788	3,497
Tax Rebates	(2)	9,735		9,735	8,862
Total Incoming Resources		115,287	0	115,287	98,425
Resources Used					
Circuit Assessment	(3)	37,488		37,488	36,852
Property	(3)	24,242		24,242	34,091
General Expenses	(3)	34,632		34,632	31,686
Total Recourses Used		96,362	0	96,362	102,629
Net Incoming Resources		18,925	0	18,925	(4,204)
Net Movement on Funds		18,925		18,925	(4,204)
Transfers between Funds		0		0	0
Other Gains/(Losses)		96,490		96,490	213,562
Balances Brought Forward as at 01.09.23	(4)	2,877,123		2,877,123	2,667,765
Balance Carried Forward at 31.08.24		2,992,538	0	2,992,538	2,877,123

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2024

	Note		2024		2023
Fixed Assets					
Church Buildings			2,852,461		2,755,971
Current Assets					
Stock		407		586	
Debtors	(7)	9,369		9,607	
Cash at Bank	(5)	7,225		8,292	
Cash in Hand (Pastoral)		201		197	
Short Term Deposits	(6)	124,057	141,259	103,574	122,256
Current liabilities					
Amounts Falling Due Within One Year	(8)		(1,182)		(1,104)
Net Current Assets			140,077		121,152
Liabilities Falling due in more than one year			0		0
Net Assets			2,992,538		2,877,123
Represented by					
Unrestricted Funds					
General	(4)		93,708		77,762
Pastoral Centre Support	(4)		17,290		15,442
Development Fund	(4)		29,079		27,948
Property Fund	(4)		2,852,461		2,755,971
			2,992,538		2,877,123

Internal Organisations	**Opening balances**	**Receipts**	**Payments**	**Closing balances**
Wednesday Group	768	499	(433)	834
	768	499	(433)	834

Signed
Church Treasurer..... P.J. Gregory .....

1 Accounting Policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - the Charities SORP (FRS 102).

Public Benefit Entity

Emsworth Methodist Church meets the definition of a public benefit entity under FRS 102, Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

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.

Going Concern

Based on monetary assets and human resources available at 31st August 2024 the trustees believe that the Church is a going concern.

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.
The Church acts as agent for certain monies collected for other charities and related parties. These transactions are not reflected in the SOFA as they are not income of the Church. Instead the transactions are detailed in note 10 below.

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 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. When the grant is recurrent over more than one year the balance payabe in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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

No value is placed on church furniture and fittings held by the Church Council on special trust for the Church. Any expenditure on such items whether maintenance or improvement is written off at the time of the expenditure.
The freehold property is shown at insured value.

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstandings relating to utilities, telephones etc in August.

EMSWORTH METHODIST CHURCH

Notes to the Financial Statements for the Year Ended 31st August 2024

	Unrestricted Funds			Total	2023
	General	Pastoral Support	Development		
2 Incoming Resources					
Pastoral Centre Sales	19,702			19,702	16,102
Offerings & Donations					
Offerings	38,051			38,051	33,726
Donations	690			690	2,163
Legacies	2,500			2,500	2,163
Fundraising	44			44	0
	41,285	0	0	41,285	35,889
Miscellaneous					
Rent (flats)	14,463			14,463	13,220
Use of Premises	24,314			24,314	20,224
Photocopier				0	0
Government Grants				0	0
Other				0	631
	38,777	0	0	38,777	34,075
Interest Received					
CFB Deposit Fund	2,698			2,698	1,671
Trustees Interest Fund		1,917	1,173	3,090	1,826
	2,698	1,917	1,173	5,788	3,497
Tax Rebates					
Offerings	9,735			9,735	8,862
Pastoral Support				0	0
Fundraising				0	0
Development				0	0
	9,735	0	0	9,735	8,862
Total Incoming Resources	112,197	1,917	1,173	115,287	98,425

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2024

	Unrestricted Funds			Total	2023
	General	Pastoral Support	Development		
3 Resources Used					
Circuit Assessment	37,488			37,488	36,852
Property Expenses					
Light and Heat	7,700			7,700	11,711
Water	630			630	436
Repairs and Renewals	10,341			10,341	16,920
Cleaning	3,515			3,515	3,111
Insurance	2,056			2,056	1,913
	24,242	0	0	24,242	34,091
General Expenses					
Pastoral Centre Manager	16,974			16,974	15,280
Telephone	673			673	477
Office supplies	959			959	915
Subscriptions and Donations (see note 9)	3,495			3,495	3,260
Pastoral Centre Food etc	5,264			5,264	5,264
Repairs and Renewals	3,827			3,827	2,639
Bank Charges	522			522	501
Independent Examiners Fee	1,206			1,206	1,146
TMCP Admin. Charge		69	42	111	111
Miscellaneous	1,601			1,601	2,093
	34,521	69	42	34,632	31,686
Total resources Used	96,251	69	42	96,362	102,629

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2024

4 Analysis of Movement of Funds

	---Unrestricted Funds--			
	General Fund	Pastoral Centre Support Fund	Development Fund	Property Fund
Balance Brought Forward 01.09.2023	77,762	15,442	27,948	2,755,971
Incoming Resources	112,197	1,917	1,173	
Outgoing Resources	(96,251)	(69)	(42)	
Revaluation				96,490
Transfers between Funds				
Balance Carried Forward 31.08.2024	93,708	17,290	29,079	2,852,461
		£2,992,538		

5 Analysis of Cash at Bank

	2024	2023
Barclays Bank General Account	6,903	7,397
Barclays Bank SO Account	322	895
	7,225	8,292

6 Analysis of Short Term Deposits

Central Finance Board of the Methodist Church	62,877	45,367
TMCP Trustees Interest Fund	61,180	58,207
	124,057	103,574

7 Analysis of Debtors

Prepayments - General Fund	2,450	2,453
Tax Repayments	4,133	4,030
Circuit Assessment in Advance	2,786	3,124
	9,369	9,607

8 Analysis of Creditors Payable in One Year

Independent Examiners Fees	1,182	1,104
Acruals		
Other Creditors		
	1,182	1,104

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2024

9 Analysis of Subscriptions and Donations (Payments)

	2024
Christians Together	55
PCC	180
Action for Children	310
All We Can	400
Fund For Human Need	750
Leaders of Worship & Preachers Fund	100
MHA	250
Methodist Ministers Housing Society	100
One Church Food Bank	450
Portsmouth Family Welfare Association	250
Stop Domestic Abuse	100
Transform Trade	200
Water Aid	250
Fund for the Support of Presbyters & Deacons	50
The Methodist Church Fund for Property	50
	3495

10 Agency Collections & Payments

	Brought forward 1 Sep 23	Receipts	Payments	Carried forward 31 Aug 24
One Church Food	0	305	(305)	0
Crisis Middle East	0	290	(290)	0
Action for Children	0	595	(595)	0
Methodist Women Home Mission	0	295	(295)	0
MHA	0	410	(410)	0
Methodist World Mission	0	213	(213)	0
	0	2108	(2108)	0

Independent Examiner's Report to the Trustees of Emsworth Methodist Church For the Year Ended 31 August 2024

This report on the accounts of the Church for the year ended 31 August 2024, which is set out on pages 10 to 16, is in respect of an examination carried out in accordance with Section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006

have not been met; or

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

I D Shaw FCCA
Hughes Spencer
12 Acorn Business Park
Northarbour Road
Portsmouth
Hampshire
PO3 6TH

24 October 2024

EMSWORTH METHODIST CHURCH

England & Wales - Charity number 1127747

Accounts

EMSWORTH METHODIST CHURCH

ANNUAL REPORT AND

FINANCIAL STATEMENTS

for the year ended 31st August 2023

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Trustees' Report for 2022-23

1. Introduction

Emsworth Methodist Church & Pastoral Centre (EMCPC) is a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. We seek to offer a variety of different styles of Sunday Worship during the month and during the week we are open as a Pastoral Centre and welcome all for refreshment, friendship or just to offer a quiet space.
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Church Stewards	Veronica Hickox, Marilyn Carroll (from 1.5.23), Gillian Richardson (from 1.5.23)
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Pastoral Secretary	Diana Harris
Church Council Secretary	Alan Hickox
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Anglican PCC observer	Tony Hines

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- express the Christian gospel's servant role through the work of the Pastoral Centre, offering to all users a welcome, friendship and refreshment without prejudice or expectation;
- explore new community links and widen our network of volunteers;
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- be a member of Christians Together in Emsworth, promoting ecumenical activity and seeking to strengthen our links with other Emsworth Churches;
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The Church Council has identified and recorded major risks and adopted management actions to mitigate these. Professional advice has been taken as required.

The internal organization linked to this church is The Emsworth Methodist Church Wednesday Group (formerly the Emsworth Methodist Church Ladies Group) which met regularly during the year.

5. Review of the Year's Activities

The Pastoral Centre continues to provide a place of welcome, friendship and refreshment to all comers with tea, coffee and light refreshments, open every morning of the week until 1.00pm. We are very grateful to our volunteers from all the churches of Emsworth and the wider community who staff the Centre and support its work with prayer. Our Pastoral Centre Manager, Adrian Baldwin, has initiated several improvements, including changes of layout, making it a more attractive place to visit, and the introduction of a variety of new snacks – particularly hot ones. Fun and Friendship continues to meet on Thursday mornings, an Internet Café meets bi-monthly to give assistance to people who might need support using their mobiles or tablets, and a monthly

Dementia Choir provides a valuable recreational activity for those living with dementia and their carers and friends.

In addition to the regular services of worship, the church, as always, marked the passing of the Christian year by appropriate celebrations, particularly at Harvest, Christmas and Easter. During Lent, a study group met in the Pastoral Centre at Wednesday lunchtimes, offering the opportunity for a shared lunch followed by Bible study and discussion. At Harvest we donated to our local Food Bank, and over the Christmas period to Stop Domestic Abuse, and we had a collection for Action for Children. Other causes to benefit from special collections and donations during the year included All We Can, Methodist Homes for the Aged (MHA), Methodist Missions (Home and Overseas), Methodist Ministers' Housing Society, The Fund for the Support of Presbyters and Deacons, The Methodist Church Fund for Property, The Methodist Church Fund for Human Need, Leaders of Worship & Preachers Trust, Christians Together in Emsworth, Good News for Everyone and Transform Trade.

We are a collection point to receive donations for the One Church Food Bank in Emsworth. We continue to be an active member of Christians Together in Emsworth and were able to host the serving of refreshments after the Good Friday walk of witness. The ecumenical Christian Aid Group held several coffee mornings and fundraising events on our premises, such as a book sale and an autumn sale of garden produce.

Worship is offered in several formats including Café Church on the first Sunday morning of each month and a Reflective Service with our Anglican friends on the second Sunday evening of each month. The opportunity to join morning worship via Zoom continues, other than on Café Church Sundays. Pastoral care is offered by our network of pastoral carers, and others, in a variety of ways including personal visits, regular telephone calls and the distribution of printed material. The former Ladies' Group has extended its outreach, and as Wednesday Group is open to all, with twice-monthly meetings featuring a broad range of speakers and attracting both church members and people from the wider community. Whilst not meeting during the summer months, contact and pastoral support was maintained, with monthly events including a pub lunch, an afternoon tea, and 'open house' at a member's home. With the enthusiastic leadership of our Ministers, Pastoral Centre Manager and committed church members we look forward with optimism to continuing with our mission of service in our local community.

6. Financial Review

As in previous years, income was derived from four main sources: offerings and donations (£35,889) and associated gift aid (£8,862), lettings of the buildings and flats (£33,444) and sales in

the Pastoral Centre (£16,102). These, together with donations and other assorted income, gave a total income for the year of £98,425. Rental of the premises by external individuals and organizations has returned to pre-covid levels and sales in the Pastoral Centre are greater than the previous year.

Expenditure trends

The major item of expenditure was the assessment paid to the East Solent and Downs Circuit of £36,852; about £4,000 less than the previous two years. The other major items of expenditure relate to the employment of the Pastoral Centre Manager (£15,280) and maintenance and services for the property (£34,091). Electricity and gas expenditure rose substantially to £11,711 – almost twice as much as two years previously.

Total expenditure for the year was £102,629 resulting in a loss for the year of £4,204 which will be met from unrestricted funds.

Assets and reserves

At the year end, the unrestricted assets in the General Fund amounted to £77,762. This fund is significantly more than the 6 months specified in the reserves policy (see section 7). Designated Funds (development, pastoral centre support) remained almost unchanged at £43,390 compared with the end of August 2022.

Insurance values of the buildings and contents are £2,755,971 and £199,227 respectively.

Budget for 2023-24

A budget showing a deficit of about £2,700 was approved by the Church Council in June 2023. There is uncertainty in the £13,500 allocated for utilities (mainly electricity and gas) but this sum is probably at the upper end of what will be required. Any shortfall at year end will be met from unrestricted funds.

7. Reserves Policy

The Reserves Policy of the Trustees is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to sustain payment of the assessment payable to the Circuit.

8. Trustees' Responsibilities in relation to the Accounts

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website in accordance with legislation in the United Kingdom.

During the year, the recorded donations from Trustees to the general funds of EMCPC totalled £19,022.

Signed on behalf of the Trustees, following acceptance of this report at their meeting on 28h November 2023.

.....Minister & Chair of the Church Council

.....Treasurer

.....Senior Steward

EMSWORTH METHODIST CHURCH
Statement of Financial Activities
For The Year Ended 31st August 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Incoming Resources					
Pastoral Centre Sales	(2)	16,102		16,102	9,840
Offerings & Donations	(2)	35,889		35,889	50,022
Miscellaneous	(2)	34,075		34,075	26,075
Bank Interest	(2)	3,497		3,497	354
Tax Rebates	(2)	8,862		8,862	12,334
Total Incoming Resources		98,425	0	98,425	98,625
Resources Used					
Circuit Assessment	(3)	36,852		36,852	40,944
Property	(3)	34,091		34,091	13,857
General Expenses	(3)	31,686		31,686	54,939
Total Recourses Used		102,629	0	102,629	109,740
Net Incoming Resources		(4,204)	0	(4,204)	(11,115)
Net Movement on Funds		(4,204)		(4,204)	(11,115)
Transfers between Funds		0		0	0
Other Gains/(Losses)		213,562		213,562	247,804
Balances Brought Forward as at 01.09.22	(4)	2,667,765	0	2,667,765	2,431,076
Balance Carried Forward at 31.08.23		2,877,123	0	2,877,123	2,667,765

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2023

	Note		2023		2022
Fixed Assets					
Church Buildings			2,755,971		2,542,409
Current Assets					
Stock		586		435	
Debtors	(7)	9,607		8,978	
Cash at Bank	(5)	8,292		18,159	
Cash in Hand (Pastoral)		197		180	
Short Term Deposits	(6)	103,574	122,256	98,624	126,376
Current liabilities					
Amounts Falling Due Within One Year	(8)		(1,104)		(1,020)
Net Current Assets			121,152		125,356
Liabilities Falling due in more than one year			0		0
Net Assets			2,877,123		2,667,765
Represented by					
Unrestricted Funds					
General	(4)		77,762		83,681
Pastoral Centre Support	(4)		15,442		14,378
Development Fund	(4)		27,948		27,297
Property Fund	(4)		2,755,971		2,542,409
			2,877,123		2,667,765

Internal Organisations	Opening balances	Receipts	Payments	Closing balances
Wesley Guild	47		(47)	0
Womens Group	928		(928)	0
Wednesday Group		1555	(787)	768
	975	1555	(1762)	768

Signed
Church Treasurer..... P. J. Cooper

1 Accounting Policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - the Charities SORP (FRS 102).

Public Benefit Entity

Emsworth Methodist Church meets the definition of a public benefit entity under FRS 102, Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

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.

Going Concern

Based on monetary assets and human resources available at 31st August 2023 the trustees believe that the Church is a going concern.

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.
The Church acts as agent for certain monies collected for other charities and related parties. These transactions are not reflected in the SOFA as they are not income of the Church. Instead the transactions are detailed in note 10 below.

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 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. When the grant is recurrent over more than one year the balance payabe in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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

No value is placed on church furniture and fittings held by the Church Council on special trust for the Church. Any expenditure on such items whether maintenance or improvement is written off at the time of the expenditure.
The freehold property is shown at insured value.

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstandings relating to utilities, telephones etc in August.

EMSWORTH METHODIST CHURCH

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

	Unrestricted Funds			Total	2022
	General	Pastoral Support	Development		
2 Incoming Resources					
Pastoral Centre Sales	16,102			16,102	9,840
Offerings & Donations					
Offerings	33,726			33,726	34,183
Donations	2,163			2,163	15,839
Legacies				0	0
	35,889	0	0	35,889	50,022
Miscellaneous					
Rent (flats)	13,220			13,220	14,389
Use of Premises	20,224			20,224	11,411
Photocopier				0	0
Government Grants				0	0
Other	631			631	275
	34,075	0	0	34,075	26,075
Interest Received					
CFB Deposit Fund	1,671			1,671	199
Trustees Interest Fund		1,133	693	1,826	155
	1,671	1,133	693	3,497	354
Tax Rebates					
Offerings	8,862			8,862	12,334
Pastoral Support				0	0
Fundraising				0	0
Development				0	0
	8,862	0	0	8,862	12,334
Total Incoming Resources	96,599	1,133	693	98,425	98,625

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2023

	Unrestricted Funds			Total	2022
	General	Pastoral Support	Development		
3 Resources Used					
Circuit Assessment	36,852			36,852	40,944
Property Expenses					
Light and Heat	11,711			11,711	8,815
Water	436			436	390
Repairs and Renewals	16,920			16,920	693
Cleaning	3,111			3,111	2,223
Insurance	1,913			1,913	1,736
	34,091	0	0	34,091	13,857
General Expenses					
Pastoral Centre Manager	15,280			15,280	11,338
Telephone	477			477	407
Office supplies	915			915	742
Subscriptions and Donations (see note 9)	3,260			3,260	2,772
Pastoral Centre Food etc	5,264			5,264	2,281
Repairs and Renewals	2,639			2,639	3,032
Bank Charges	501			501	379
Independent Examiners Fee	1,146			1,146	1,020
TMCP Admin. Charge		69	42	111	111
Donation to Pension Fund				0	15,000
Organ				0	15,667
Miscellaneous	2,093			2,093	2,190
	31,575	69	42	31,686	54,939
Total resources Used	102,518	69	42	102,629	109,740

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2023

4 Analysis of Movement of Funds

	---Unrestricted Funds--			
	General Fund	Pastoral Centre Support Fund	Development Fund	Property Fund
Balance Brought Forward 01.09.2022	83,681	14,378	27,297	2,542,409
Incoming Resources	96,599	1,133	693	
Outgoing Resources	(102,518)	(69)	(42)	
Revaluation				213,562
Transfers between Funds				
Balance Carried Forward 31.08.2023	77,762	15,442	27,948	2,755,971
		£2,877,123		

5 Analysis of Cash at Bank	2023	2022
Barclays Bank General Account	7,397	14,447
Barclays Bank SO Account	895	3,712
	8,292	18,159

6 Analysis of Short Term Deposits		
Central Finance Board of the Methodist Church	45,367	42,132
TMCP Trustees Interest Fund	58,207	56,492
	103,574	98,624

7 Analysis of Debtors		
Prepayments - General Fund	2,453	2,050
Tax Repayments	4,030	3,857
Circuit Assessment in Advance	3,124	3,071
	9,607	8,978

8 Analysis of Creditors Payable in One Year		
Independent Examiners Fees	1,104	1,020
Acruals		
Other Creditors		
	1,104	1,020

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2023

9 Analysis of Subscriptions and Donations (Payments)

	2023
PCC	180
Stop Domestic Abuse	100
Emsworth Food Bank	200
Havant Passion Play	500
PCC Warblington	500
Christians Together	110
Action for Children	300
All We Can	200
Fund For Human Need	400
Good News	100
MHA	200
Traidcraft	200
Leaders of Worship & Preachers Fund	100
Methodist Church Presbyters & Deacons Fund	40
Methodit Church Property	40
Methodist Ministers Housing Society	90
	3260

10 Agency Collections & Payments

	Brought forward 1 Sep 22	Receipts	Payments	Carried forward 31 Aug 23
DEC Pakistan	0	824	(824)	0
All We Can	0	1022	(1022)	0
Action for Children	0	644	(644)	0
DEC Turkey	0	857	(857)	0
Methodist Women Home Mission	0	306	(306)	0
MHA	0	231	(231)	0
	0	3884	(3884)	0

Independent Examiner's Report to the Trustees of Emsworth Methodist Church
For the Year Ended 31 August 2023

This report on the accounts of the Church for the year ended 31 August 2023, which is set out on pages 9 to 15, is in respect of an examination carried out in accordance with Section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006

have not been met; or

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

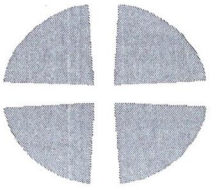
31/10/2023

I D Shaw FCCA
Hughes Spencer
12 Acorn Business Park
Northarbour Road
Portsmouth
Hampshire
PO3 6TH

EMSWORTH METHODIST CHURCH

England & Wales - Charity number 1127747

Accounts



EMSWORTH METHODIST CHURCH

ANNUAL REPORT AND

FINANCIAL STATEMENTS

for the year ended 31st August 2022

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Trustees' Report for 2021-22

1. Introduction

Emsworth Methodist Church & Pastoral Centre (EMCPC) is a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. We seek to offer a variety of different styles of Sunday Worship during the month and during the week we are open as a Pastoral Centre and welcome all for refreshment, friendship or just to offer a quiet space.
For further details see: www.emsworthmethodistchurch.org

We hope all who come will feel part of this supportive and caring church family as we seek to serve God in this place.

2. Administrative Information

Emsworth Methodist Church is registered with the Charity Commission as Charity Number 1127747. Correspondence should be addressed to either The Minister or Senior Steward or Treasurer at Emsworth Methodist Church & Pastoral Centre, 19 High Street, Emsworth, PO10 7AQ.

The Trustees are the members of the Church Council of Emsworth Methodist Church. The following are the Trustees at the date of this report, and served as Trustees during the year:

Ex officio members	
Superintendent Minister	Revd David Muskett
Ministers	Revd Stephen Wright Deacon Stephen Richardson (from 1.9.22)
Circuit Steward	Matthew Thomas
Church Stewards	David Sawyer, Veronica Hickox
Treasurer	Peter Gregory
Pastoral Secretary	Diana Harris
Church Council Secretary	Alan Hickox
Other members	Rosemary Baker (to 30.4.22), Ruth Beechey, Marian Coles, Gill Cooper, David Cornelius, Sue Dudman, Geoffrey Eardley, Pamela Eardley, Diana Elliott, Marian Hughes, Margaret Sawyer, Alison Vaughan, Vivien Watson, Dot Warren
Anglican PCC observer	James Mant

3. Purpose and Mission

EMCPC is part of the Methodist Church of Great Britain whose purposes 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 organization of The Methodist Church;
c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church; and
d) any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The calling of The Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through:

- worship
- learning and caring
- service
- evangelism

EMCPC is in the Southampton District whose Vision states 'We will be a District where Circuits, Local Churches and individuals of all ages are accompanied and encouraged to respond to the gospel of Jesus Christ and participate in God's mission in the power of the Holy Spirit.'

EMCPC's mission is to be a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. To achieve this mission we will:

- provide regular opportunities for worship and prayer, and explore new and different ways of worshipping;
- provide opportunities for people to explore and grow in the Christian faith and to enter into an experience that meets their needs;
- express the Christian gospel's servant role through the work of the Pastoral Centre, offering to all users a welcome, friendship and refreshment without prejudice or expectation;
- explore new community links and widen our network of volunteers;
- provide well-maintained premises, ensuring maximum flexibility of use, and make multifunctional use of the worship area, particularly as a Pastoral Centre;
- be a member of Christians Together in Emsworth, promoting ecumenical activity and seeking to strengthen our links with other Emsworth Churches;
- provide an enriching pastoral network for members and friends, and develop the provision of similar support for users of the Pastoral Centre;

- encourage community use of our premises;
- support Christian mission both at home and overseas;
- express Christian social responsibility in response to human need; and
- promote both education and support for the fight against world poverty.

4. Structure and Governance

The Trustees are appointed either by the General Church Meeting or the Church Council as defined in the Constitutional Practice and Discipline of the Methodist Church.

EMCPC is governed by the Church Council whose membership is listed in Section 2 of this report. The Council met on four occasions during the year.

During the year, the Church Council paid due diligence to its statutory responsibilities for areas such as the protection of children, young people and vulnerable adults (Safeguarding), Data Protection, Health and Safety, and Environmental Health. We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

The Church Council has identified and recorded major risks and adopted management actions to mitigate these. These include Covid-19 risk assessments, which have been undertaken prior to the church building being re-opened for worship and other activities following their suspension during the Coronavirus pandemic. Professional advice has been taken as required.

The internal organisation linked to this church is The Emsworth Methodist Church Ladies Group which met regularly during the year.

5. Review of the Year's Activities

With the lifting of restrictions caused by the Pandemic our church life has begun to return to a more normal pattern with regular Sunday morning worship and some other activities taking place. The Pastoral Centre has continued to provide a place of welcome, friendship and refreshment to all comers with tea, coffee and light refreshments. Our opening times have been extended. The Pastoral Centre is now open every morning of the week until the early afternoon. We are very grateful to our volunteers from all the churches of Emsworth and the wider community who staff the Centre and support its work with prayer. On 1st November 2021, our new Pastoral Centre Manager, Adrian Baldwin, commenced his duties. He has initiated several improvements to the Pastoral Centre; including a slight change of layout, making it a more attractive place to visit. He has reviewed the opening times and introduced new snacks – particularly hot ones. The old

"Activities Afternoon" has ceased to meet but a new group, 'Fun and Friendship', has been formed which meets on Thursday mornings.

In addition to the regular services of worship, the church, as always, marked the passing of the Christian year by appropriate celebrations, particularly at Harvest, Christmas and Easter. At Harvest we donated to our local Food Bank, and over the Christmas period there were donations to Stop Domestic Abuse and Portsmouth Homeless, and a collection for Action for Children. Other causes to benefit from special collections and donations during the year included Methodist Homes for the Aged (MHA), Methodist Missions (Home and Overseas), Methodist Ministers Housing Society, The Fund for the Support of Presbyters and Deacons, Methodist Church Fund for Property, The Methodist Church Fund for Human Need, Leaders of Worship & Preachers Trust, Leprosy Mission, Christians Together in Emsworth, Good News for Everyone and Traidcraft Exchange.

We are a collection point receiving donations for the New Life Church, Emsworth Food Bank. We continue to be an active member of Christians Together in Emsworth and were able to host the serving of refreshments after the Good Friday walk of witness.

This last year, with the impact of the Coronavirus Pandemic still being felt, has been a real challenge, but we continue to respond creatively and in different ways. Worship has been offered in alternative formats and the opportunity to join morning worship via Zoom continues. Café Church, which ceased to meet during the Pandemic, has now been relaunched. On the second Sunday evening of the month there is now a Reflective Service. Pastoral care has been offered by our network of pastoral carers, and others, in a variety of ways including personal visits, regular telephone calls and the distribution of printed material. It continues to be a real challenge for us in terms of the future work of the Church and Pastoral Centre but with the recent appointment of a new Deacon we are optimistic that we will be able to continue with our mission of service in our local community.

6. Financial Review

As in previous years, income was derived from four main sources: offerings and donations (£50,022) and associated gift aid (£12,334), lettings of the buildings and flats (£25,800) and sales in the Pastoral Centre (£9,840). These, together with donations and other assorted income, gave a total income for the year of £98,625. The higher than usual income from offerings and donations (and gift aid) was due to generous donations to fund the purchase of a new organ. Income from lettings (£11,411) was still less than pre-covid, but about twice that of the previous year.

Expenditure trends

The major item of expenditure was the assessment paid to the East Solent and Downs Circuit of £40,944; the same amount as the previous year. The other major items of expenditure relate to the employment of the Pastoral Centre Manager from 1 November (£11,338) and maintenance and services for the property (£13,857). Electricity and gas expenditure rose substantially. There were two unusual items of expenditure: first, a donation to the Methodist Ministers' Pension Fund (£15,000) and second, the purchase of a new organ (£15,667).

Total expenditure for the year was £109,740 resulting in a loss for the year of £11,115.

Assets and reserves

At the year end, the unrestricted assets in the General Fund amounted to £83,681. This fund is significantly more than the 6 months specified in the reserves policy (see section 7). Designated Funds (development, pastoral centre support) remained almost unchanged at £41,675 compared with the end of August 2021.

Insurance values of the buildings and contents are £2,542,409 and £183,789 respectively.

Budget for 2022-23

A budget showing a deficit of about £14,000 was approved by the Church Council in June 2022. This deficit is primarily a result of the decision to decorate the outside of the church. There is considerable uncertainty in the £10,000 allocated for utilities (mainly electricity and gas). Any shortfall at year end will be met from the General Fund.

7. Reserves Policy

The Reserves Policy of the Trustees is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to sustain payment of the assessment payable to the Circuit.

8. Trustees' Responsibilities in relation to the Accounts

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website in accordance with legislation in the United Kingdom.

During the year, the recorded donations from Trustees to the general funds of EMCPC totalled £18,841.

Signed on behalf of the Trustees, following acceptance of this report at their meeting on 1st November 2022.

Stephen Lowther .....Minister & Chair of the Church Council

P.J. Gregory .....Treasurer

D.J. Sawyer .....Senior Steward

EMSWORTH METHODIST CHURCH
Statement of Financial Activities
For The Year Ended 31st August 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Incoming Resources					
Pastoral Centre Sales	(2)	9,840		9,840	1,753
Offerings & Donations	(2)	50,022		50,022	35,355
Miscellaneous	(2)	26,075		26,075	25,068
Bank Interest	(2)	354		354	278
Tax Rebates	(2)	12,334		12,334	8,415
Total Incoming Resources		98,625	0	98,625	70,869
Resources Used					
Circuit Assessment	(3)	40,944		40,944	40,944
Property	(3)	13,857		13,857	9,128
General Expenses	(3)	54,939		54,939	20,531
Total Recourses Used		109,740	0	109,740	70,603
Net Incoming Resources		(11,115)	0	(11,115)	266
Net Movement on Funds		(11,115)		(11,115)	266
Transfers between Funds		0		0	0
Other Gains/(Losses)		247,804		247,804	42,784
Balances Brought Forward as at 01.09.21	(4)	2,431,076	0	2,431,076	2,388,026
Balance Carried Forward at 31.08.22		2,667,765	0	2,667,765	2,431,076

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2022

	Note	2022		2021	
Fixed Assets					
Church Buildings			2,542,409		2,294,605
Current Assets					
Stock		435		0	
Debtors	(7)	8,978		9,301	
Cash at Bank	(5)	18,159		18,870	
Cash in Hand (Pastoral)		180		148	
Short Term Deposits	(6)	98,624	126,376	112,505	140,824
Current liabilities					
Amounts Falling Due Within One Year	(8)		(1,020)		(4,353)
Net Current Assets			125,356		136,471
Liabilities Falling due in more than one year			0		0
Net Assets			2,667,765		2,431,076
Represented by					
Unrestricted Funds					
General	(4)		83,681		94,840
Pastoral Centre Support	(4)		14,378		14,351
Development Fund	(4)		27,297		27,280
Property Fund	(4)		2,542,409		2,294,605
			2,667,765		2,431,076

Internal Organisations	Opening balances	Receipts	Payments	Closing balances
Wesley Guild	47			47
Womens Group	875	175	(122)	928
	922	175	(122)	975

Signed
Church Treasurer..... P.J. Gregory .....
1 November 2022

1 Accounting Policies

The financial statements have been prepared in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1 January 2015) - the Charities SORP (FRS 102).

Public Benefit Entity

Emsworth Methodist Church meets the definition of a public benefit entity under FRS 102, Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

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.

Going Concern

Based on monetary assets and human resources available at 31st August 2022 the trustees believe that the Church is a going concern.

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.
The Church acts as agent for certain monies collected for other charities and related parties. These transactions are not reflected in the SOFA as they are not income of the Church. Instead the transactions are detailed in note 10 below.

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 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. When the grant is recurrent over more than one year the balance payabe in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

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

No value is placed on church furniture and fittings held by the Church Council on special trust for the Church. Any expenditure on such items whether maintenance or improvement is written off at the time of the expenditure.
The freehold property is shown at insured value.

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstandings relating to utilities, telephones etc in August.

EMSWORTH METHODIST CHURCH

Notes to the Financial Statements for the Year Ended 31st August 2022

	Unrestricted Funds			Total	2021
	General	Pastoral Support	Development		
2 Incoming Resources					
Pastoral Centre Sales	9,840			9,840	1,753
Offerings & Donations					
Offerings	34,183			34,183	33,594
Donations	15,839			15,839	556
Legacies				0	1,205
	50,022	0	0	50,022	35,355
Miscellaneous					
Rent (flats)	14,389			14,389	13,052
Use of Premises	11,411			11,411	5,713
Photocopier				0	26
Government Grants				0	4,844
Other	275			275	1,433
	26,075	0	0	26,075	25,068
Interest Received					
CFB Deposit Fund	199			199	90
Trustees Interest Fund		96	59	155	188
	199	96	59	354	278
Tax Rebates					
Offerings	12,334			12,334	8,415
Pastoral Support				0	0
Fundraising				0	0
Development				0	0
	12,334	0	0	12,334	8,415
Total Incoming Resources	98,470	96	59	98,625	70,869

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2022

	Unrestricted Funds			Total	2021
	General	Pastoral Support	Development		
3 Resources Used					
Circuit Assessment	40,944			40,944	40,944
Property Expenses					
Light and Heat	8,815			8,815	2,913
Water	390			390	363
Repairs and Renewals	693			693	1,892
Cleaning	2,223			2,223	2,255
Insurance	1,736			1,736	1,705
	13,857	0	0	13,857	9,128
General Expenses					
Pastoral Centre Manager	11,338			11,338	6,884
Telephone	407			407	436
Office supplies	742			742	631
Subscriptions and Donations (see note 9)	2,772			2,772	2,942
Pastoral Centre Food etc	2,281			2,281	737
Repairs and Renewals	3,032			3,032	5,753
Bank Charges	379			379	254
Independent Examiners Fee	1,020			1,020	1,020
TMCP Admin. Charge		69	42	111	111
Donation to Pension Fund	15,000			15,000	0
Organ	15,667			15,667	0
Miscellaneous	2,190			2,190	1,763
	54,828	69	42	54,939	20,531
Total resources Used	109,629	69	42	109,740	70,603

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2022

4 Analysis of Movement of Funds

	---Unrestricted Funds--			
	General Fund	Pastoral Centre Support Fund	Development Fund	Property Fund
Balance Brought Forward 01.09.2021	94,840	14,351	27,280	2,294,605
Incoming Resources	98,470	96	59	
Outgoing Resources	(109,629)	(69)	(42)	
Revaluation				247,804
Transfers between Funds				
Balance Carried Forward 31.08.2022	83,681	14,378	27,297	2,542,409
		£2,667,765		

	2022	2021
5 Analysis of Cash at Bank		
Barclays Bank General Account	14,447	16,239
Barclays Bank SO Account	3,712	2,631
	18,159	18,870
6 Analysis of Short Term Deposits		
Central Finance Board of the Methodist Church	42,132	56,062
TMCP Trustees Interest Fund	56,492	56,443
	98,624	112,505
7 Analysis of Debtors		
Prepayments - General Fund	2,050	2,149
Tax Repayments	3,857	3,740
Circuit Assessment in Advance	3,071	3,412
	8,978	9,301
8 Analysis of Creditors Payable in One Year		
Independent Examiners Fees	1,020	1,020
Acruals		200
Other Creditors		3,133
	1,020	4,353

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2022

9 Analysis of Subscriptions and Donations (Payments)

	2022
PCC	132
Christians Together	410
Leaders for Worship	100
Methodist Ministers Housing	125
FSPD	135
All We Can	200
MHA	200
Fund for Property	120
Action For Children	300
Fund For Human Need	400
Traidcraft	200
Stop Domestic Abuse	200
Trinity Methodist	150
Good News	100
	2772

10 Agency Collections & Payments

	Brought forward 1 Sep 21	Receipts	Payments	Carried forward 31 Aug 22
All We Can	0	4100	(4100)	0
Fund for Human Need	0	1113	(1113)	0
Action for Children	0	794	(794)	0
World Mission	0	269	(269)	0
Leprosy Mission	0	513	(513)	0
MHA	0	392	(392)	0
	0	7181	(7181)	0

Independent Examiner's Report to the Trustees of Emsworth Methodist Church
For the Year Ended 31 August 2022

This report on the accounts of the Church for the year ended 31 August 2022, which is set out on pages 9 to 15, is in respect of an examination carried out in accordance with Section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006

have not been met; or

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

I D Shaw FCCA
Hughes Spencer
12 Acorn Business Park
Northarbour Road
Portsmouth
Hampshire
PO3 6TH

27 October 2022

EMSWORTH METHODIST CHURCH

England & Wales - Charity number 1127747

Accounts

EMSWORTH METHODIST CHURCH

ANNUAL REPORT AND

FINANCIAL STATEMENTS

for the year ended 31st August 2021

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Trustees' Report for 2020-21

1. Introduction

Emsworth Methodist Church & Pastoral Centre (EMCPC) is a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. This report year has inevitably been greatly affected by the Coronavirus Pandemic, but our ongoing aims and purpose remain the same. We seek to offer a variety of different styles of Sunday Worship during the month and during the week we are open as a Pastoral Centre and welcome all for refreshment, friendship or just to offer a quiet space.
For further details see: www.emsworthmethodistchurch.org

We hope all who come will feel part of this supportive and caring church family as we seek to serve God in this place.

2. Administrative Information

Emsworth Methodist Church is registered with the Charity Commission as Charity Number 1127747. Correspondence should be addressed to either The Minister or Senior Steward or Treasurer at Emsworth Methodist Church & Pastoral Centre, 19 High Street, Emsworth, PO10 7AQ.

The Trustees are the members of the Church Council of Emsworth Methodist Church. The following are the Trustees at the date of this report, and served as Trustees during the year:

Ex officio members	
Superintendent Minister	Revd David Muskett
Ministers	Revd Stephen Wright Revd Bill Stillwell (to 31.8.21) Deacon Laura Evans (to 31.8.21)
Circuit Steward	Matthew Thomas
Church Stewards	David Sawyer, Dot Warren
Treasurer	Peter Gregory
Pastoral Secretary	Diana Harris
Church Council Secretary	Alan Hickox
Other members	Rosemary Baker, Ruth Beechey, Marian Coles, Gill Cooper, David Cornelius, Sue Dudman, Geoffrey Eardley, Pamela Eardley, Diana Elliott, Veronica Hickox, Marian Hughes, Margaret Sawyer, Amy Senior (to 31.8.21), Alison Vaughan, Vivien Watson
Anglican PCC observer	James Mant

3. Purpose and Mission

EMCPC is part of the Methodist Church of Great Britain whose purposes 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 organization of The Methodist Church;
c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church; and
d) any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The calling of The Methodist Church is to respond to the gospel of God's love in Christ and to live out its discipleship in worship and mission. It does this through:

- worship
- learning and caring
- service
- evangelism

EMCPC is in the Southampton District whose Vision states 'We will be a District where Circuits, Local Churches and individuals of all ages are accompanied and encouraged to respond to the gospel of Jesus Christ and participate in God's mission in the power of the Holy Spirit.'

EMCPC's mission is to be a serving and worshipping Christian Church in the heart of Emsworth, working closely with other churches and with the local community. To achieve this mission we will:

- provide regular opportunities for worship and prayer, and explore new and different ways of worshipping;
- provide opportunities for people to explore and grow in the Christian faith and to enter into an experience that meets their needs;
- express the Christian gospel's servant role through the work of the Pastoral Centre, offering to all users a welcome, friendship and refreshment without prejudice or expectation;
- explore new community links and widen our network of volunteers;
- provide well-maintained premises, ensuring maximum flexibility of use, and make multifunctional use of the worship area, particularly as a Pastoral Centre;
- be a member of Christians Together in Emsworth, promoting ecumenical activity and seeking to strengthen our links with other Emsworth Churches;
- provide an enriching pastoral network for members and friends, and develop the provision of similar support for users of the Pastoral Centre;

- encourage community use of our premises;
- support Christian mission both at home and overseas;
- express Christian social responsibility in response to human need; and
- promote both education and support for the fight against world poverty.

4. Structure and Governance

The Trustees are appointed either by the General Church Meeting or the Church Council as defined in the Constitutional Practice and Discipline of the Methodist Church.

EMCPC is governed by the Church Council whose membership is listed in Section 2 of this report. The Council met on three occasions during the year, two of the meetings being through Zoom.

During the year, the Church Council paid due diligence to its statutory responsibilities for areas such as the protection of children, young people and vulnerable adults (Safeguarding), Data Protection, Health and Safety, and Environmental Health. We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.

The Church Council has identified and recorded major risks and adopted management actions to mitigate these. These include Covid-19 risk assessments, which have been undertaken prior to the church building being re-opened for worship and other activities following their suspension during the Coronavirus pandemic. Professional advice has been taken as required.

The internal organisations linked to this church are The Emsworth Methodist Church Ladies Group and The Wesley Guild although neither met during this year.

5. Review of the Year's Activities

This year has been very different. There have been periods when our premises have had to be closed, both for worship on Sundays and for other activities during the week. However, even when the premises were closed, we were able to provide services 'virtually' enabling people to share in worship from their homes. This also gave us an opportunity to link with other churches in the area.

The Pastoral Centre has continued, when our premises have been open, to provide a place of welcome, friendship and refreshment to all comers with tea, coffee and light refreshments. We have been without a paid manager for the second half of this report year, so our opening hours have been limited to three mornings a week from late May onwards. We are very grateful to our volunteers from all the churches of Emsworth and the wider community who staff the Centre and

support its work with prayer. With a new manager in post next year, we plan to increase the hours of operation, to enable us to continue to fulfill this part of our outreach.

In addition to the regular services of worship, the church, as always, marked the passing of the Christian year by appropriate celebrations, particularly at Harvest and Christmas. At Harvest we donated to our local Beacon Food Bank, and over the Christmas period there were donations to Stop Domestic Abuse and Portsmouth Homeless, and a collection for Action for Children. Other causes to benefit from special collections and donations during the year included Methodist Homes for the Aged (MHA), Methodist Missions (Home and Overseas), Methodist Ministers Housing Society, The Fund for the Support of Presbyters and Deacons, Methodist Church Fund for Property, The Methodist Church Fund for Human Need, Leaders of Worship & Preachers Trust, Leprosy Mission, Christians Together in Emsworth and Traidcraft Exchange.

We are a collection point in Emsworth receiving donations for the local Beacon Food Bank, which operates throughout the Borough of Havant. We have maintained this as and when we were able.

We continue to be an active member of Christians Together in Emsworth. Events have been different this year, some offered 'virtually' and some 'in person'.

This last year, with the impact of the Coronavirus Pandemic, has been a real challenge, but we have responded creatively and in different ways. Worship has been offered in alternative formats including via Zoom. Pastoral care has been offered by our network of pastoral carers, and others, in a variety of ways including personal visits, regular telephone calls and the distribution of printed material. It has been a real challenge for us in terms of the future work of the Pastoral Centre but we are optimistic that we will be able to continue with our mission of service in our local community.

6. Financial Review

Income trends

Because of the Covid pandemic, income from hall lettings and sales at the pastoral centre was severely reduced (to about £7,400) with only a few months of opening. However, offerings were largely unaffected because a high proportion are given via standing order, and we benefitted from the Government's furlough scheme (£4,844) for support for the Pastoral Centre Manager until she left at the end of December. As in previous years, income was derived from four main sources: offerings (£33,594) and associated gift aid (£8,415), lettings of the buildings and flats (£18,765)

and much reduced sales in the Pastoral Centre (£1,753). These, together with donations and other assorted income, gave a total income for the year of £70,869.

Expenditure trends

The major item of expenditure was the assessment paid to the East Solent and Downs Circuit of £40,944 and was 58.1 % of the total expenditure – up from 42.3% the previous year.

The other major items of expenditure relate to the employment of the Pastoral Centre Manager (£6,884) and maintenance and services for the property (£14,881).

Total expenditure for the year was £70,603, so there was a positive balance at year end of £266.

Assets and reserves

At the year end, the unrestricted assets in the General Fund amounted to £94,840. This fund is significantly more than the 6 months specified in the reserves policy (see section 7). Designated Funds (development, pastoral centre support) remained almost unchanged at £41,631 compared with the end of August 2020.

Insurance values of the buildings and contents are £2,294,605 and £165,875 respectively.

Budget for 2021-22

A budget showing a deficit of about £15,000 was approved by the Church Council. There are marked uncertainties in the likely level of income to be received from pastoral centre sales and lettings of the buildings. The Church Council also approved a payment of £15,000 to the Methodist Ministers' Pension Fund. Any shortfall at year end will be met from the General Fund.

7. Reserves Policy

The Reserves Policy of the Trustees is to hold a minimum sum equivalent to six months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and/or to sustain payment of the assessment payable to the Circuit.

8. Trustees' Responsibilities in relation to the Accounts

The Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the

incoming resources and application of resources of the charity for that period. In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website in accordance with legislation in the United Kingdom.

During the year, the recorded donations from Trustees to the general funds of EMCPC totalled £18,837.

Signed on behalf of the Trustees, following acceptance of this report at their meeting on 23 November 2021.

.....Minister & Chair of the Church Council

.....Treasurer

.....Senior Steward

EMSWORTH METHODIST CHURCH
Statement of Financial Activities
For The Year Ended 31st August 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Incoming Resources					
Pastoral Centre Sales	(2)	1,753		1,753	12,369
Offerings & Donations	(2)	35,355		35,355	40,801
Miscellaneous	(2)	25,068		25,068	26,823
Bank Interest	(2)	278		278	1,005
Tax Rebates	(2)	8,415		8,415	10,342
Total Incoming Resources		70,869	0	70,869	91,340
Resources Used					
Circuit Assessment	(3)	40,944		40,944	40,836
Property	(3)	9,128		9,128	21,393
General Expenses	(3)	20,531		20,531	34,400
Total Recourses Used		70,603	0	70,603	96,629
Net Incoming Resources		266	0	266	(5,289)
Net Movement on Funds		266	0	266	(5,289)
Transfers between Funds		0	0	0	0
Other Gains/(Losses)		42,784	0	42,784	33,306
Balances Brought Forward as at 01.09.20	(4)	2,388,026	0	2,388,026	2,360,009
Balance Carried Forward at 31.08.21		2,431,076	0	2,431,076	2,388,026

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2021

	Note		2021		2020
Fixed Assets					
Church Buildings			2,294,605		2,251,821
Current Assets					
Stock		0		244	
Debtors	(7)	9,301		10,112	
Cash at Bank	(5)	18,870		9,809	
Cash in Hand (Pastoral)		148		148	
Short Term Deposits	(6)	112,505	140,824	117,293	137,606
Current liabilities					
Amounts Falling Due Within One Year	(8)		(4,353)		(1,401)
Net Current Assets			136,471		136,205
Liabilities Falling due in more than one year			0		0
Net Assets			2,431,076		2,388,026
Represented by					
Unrestricted Funds					
General	(4)		94,840		94,651
Pastoral Centre Support	(4)		14,351		14,303
Development Fund	(4)		27,280		27,251
Property Fund	(4)		2,294,605		2,251,821
			2,431,076		2,388,026

Internal Organisations	**Opening balances**	**Receipts**	**Payments**	**Closing balances**
Wesley Guild	47			47
Womens Group	900		(25)	875
	947	0	(25)	922

Signed
Church Treasurer..... P.J. Gregory .....

1 Accounting Policies

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Going Concern

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The Church acts as agent for certain monies collected for other charities and related parties. These transactions are not reflected in the SOFA as they are not income of the Church. Instead the transactions are detailed in note 10 below.

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Grants

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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

No value is placed on church furniture and fittings held by the Church Council on special trust for the Church. Any expenditure on such items whether maintenance or improvement is written off at the time of the expenditure.
The freehold property is shown at insured value.

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

Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

Creditors

Creditors include outstandings relating to utilities, telephones etc in August.

EMSWORTH METHODIST CHURCH

Notes to the Financial statements for the Year Ended 31st August 2021

	Unrestricted Funds			Total	2020
	General	Pastoral Support	Development		
2 Incoming Resources					
Pastoral Centre Sales	1,753			1,753	12,369
Offerings & Donations					
Offerings	33,594			33,594	38,784
Donations	556			556	2,017
Legacies	1,205			1,205	0
	35,355	0	0	35,355	40,801
Miscellaneous					
Rent (flats)	13,052			13,052	10,856
Use of Premises	5,713			5,713	11,340
Photocopier	26			26	0
Government Grants	4,844			4,844	0
Other	1,433			1,433	4,627
	25,068	0	0	25,068	26,823
Interest Received					
CFB Deposit Fund	90			90	524
Trustees Interest Fund		117	71	188	481
	90	117	71	278	1,005
Tax Rebates					
Offerings	8,415			8,415	9,386
Pastoral Support				0	0
Fundraising				0	956
Development				0	0
	8,415	0	0	8,415	10,342
Total Incoming Resources	70,681	117	71	70,869	91,340

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2021

	Unrestricted Funds			Total	2020
	General	Pastoral Support	Development		
3 Resources Used					
Circuit Assessment	40,944			40,944	40,836
Property Expenses					
Light and Heat	2,913			2,913	4,848
Water	363			363	995
Repairs and Renewals	1,892			1,892	9,623
Cleaning	2,255			2,255	4,246
Insurance	1,705			1,705	1,681
	9,128	0	0	9,128	21,393
General Expenses					
Pastoral Centre Manager	6,884			6,884	20,688
Telephone	436			436	405
Office supplies	631			631	1,078
Subscriptions and Donations (see note 9)	2,942			2,942	2,905
Pastoral Centre Food etc	737			737	3,228
Repairs and Renewals	5,753			5,753	2,305
Bank Charges	254			254	407
Independent Examiners Fee	1,020			1,020	1,350
TMCP Admin. Charge		69	42	111	111
Miscellaneous	1,763			1,763	1,923
	20,420	69	42	20,531	34,400
Total resources Used	70,492	69	42	70,603	96,629

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2021

4 Analysis of Movement of Funds

	---Unrestricted Funds--			
	General Fund	Pastoral Centre Support Fund	Development Fund	Property Fund
Balance Brought Forward 01.09.2020	94,651	14,303	27,251	2,251,821
Incoming Resources	70,681	117	71	
Outgoing Resources	(70,492)	(69)	(42)	
Revaluation				42,784
Transfers between Funds				
Balance Carried Forward 31.08.2021	94,840	14,351	27,280	2,294,605
		£2,431,076		

	2021	2020
5 Analysis of Cash at Bank		
Barclays Bank General Account	16,239	7,007
Barclays Bank SO Account	2,631	2,802
	18,870	9,809
6 Analysis of Short Term Deposits		
Central Finance Board of the Methodist Church	56,062	60,927
TMCP Trustees Interest Fund	56,443	56,366
	112,505	117,293
7 Analysis of Debtors		
Prepayments - General Fund	2,149	2,148
Tax Repayments	3,740	4,552
Circuit Assessment in Advance	3,412	3,412
Other Debtors		
	9,301	10,112
8 Analysis of Creditors Payable in One Year		
Independent Examiners Fees	1,020	1,020
Acruals	200	156
Other Creditors	3,133	225
	4,353	1,401

EMSWORTH METHODIST CHURCH
Notes to the Financial Statements for the Year Ended 31st August 2021

9 Analysis of Subscriptions and Donations (Payments)

	2021
Portsmouth Homeless	200
PCC	132
Leaders Worship	100
Methodist Fund Property	120
Methodist Ministers Housing	125
FSPD	135
All We Can	200
MHA	200
Traidcraft Exchange	200
Action For Children	300
Fund For Human Need	520
Leprosy Mission	100
Stop Domestic Abuse	200
Christians in Emsworth	410
	2942

10 Agency Collections & Payments

	Brought forward 1 Sep 20	Receipts	Payments	Carried forward 31 Aug 21
All We Can	1		(1)	0
Home Mission	7	234	(241)	0
Action for Children	12	293	(305)	0
Beacon Food Bank		463	(463)	0
Methodist Homes		430	(430)	0
	20	1420	(1440)	0

Independent Examiner's Report to the Trustees of Emsworth Methodist Church For the Year Ended 31 August 2021

This report on the accounts of the Church for the year ended 31 August 2021, which is set out on pages 8 to 14, is in respect of an examination carried out in accordance with Section 145 of the Charities Act 2011 (the Act).

Respective Responsibilities of the Trustees and Examiner

As Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Regulations and Section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

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

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

- to keep accounting records in accordance with Section 130 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006

have not been met; or

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

I D Shaw FCCA
Hughes Spencer
12 Acorn Business Park
Northarbour Road
Portsmouth
Hampshire
PO3 6TH

21 October 2021