

Please sign + return

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.

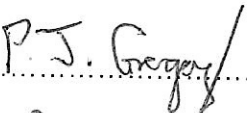
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations,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

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	Note	Unrestricted Funds	Restricted Funds	Total Funds	
				2024	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		<u>115,287</u>	<u>0</u>	<u>115,287</u>	<u>98,425</u>
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		<u>96,362</u>	<u>0</u>	<u>96,362</u>	<u>102,629</u>
Net Incoming Resources		<u>18,925</u>	<u>0</u>	<u>18,925</u>	<u>(4,204)</u>
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		<u>2,992,538</u>	<u>0</u>	<u>2,992,538</u>	<u>2,877,123</u>

EMSWORTH METHODIST CHURCH
Balance Sheet as at 31st August 2024

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	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)	<u>124,057</u>	<u>103,574</u>
		141,259	122,256
Current liabilities			
Amounts Falling Due Within One Year	(8)	(1,182)	(1,104)
Net Current Assets		<u>140,077</u>	<u>121,152</u>
Liabilities Falling due in more than one year		0	0
Net Assets		<u><u>2,992,538</u></u>	<u><u>2,877,123</u></u>
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
		<u><u>2,992,538</u></u>	<u><u>2,877,123</u></u>

Internal Organisations

	Opening balances	Receipts	Payments	Closing balances
Wednesday Group	768	499	(433)	834
	<u>768</u>	<u>499</u>	<u>(433)</u>	<u>834</u>

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 payable 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					
<u>Pastoral Centre Sales</u>	<u>19,702</u>			<u>19,702</u>	<u>16,102</u>
<u>Offerings & Donations</u>					
Offerings	38,051			38,051	33,726
Donations	690			690	2,163
Legacies	2,500			2,500	2,163
Fundraising	44			44	0
	<u>41,285</u>	<u>0</u>	<u>0</u>	<u>41,285</u>	<u>35,889</u>
<u>Miscellaneous</u>					
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
	<u>38,777</u>	<u>0</u>	<u>0</u>	<u>38,777</u>	<u>34,075</u>
<u>Interest Received</u>					
CFB Deposit Fund	2,698			2,698	1,671
Trustees Interest Fund		1,917	1,173	3,090	1,826
	<u>2,698</u>	<u>1,917</u>	<u>1,173</u>	<u>5,788</u>	<u>3,497</u>
<u>Tax Rebates</u>					
Offerings	9,735			9,735	8,862
Pastoral Support				0	0
Fundraising				0	0
Development				0	0
	<u>9,735</u>	<u>0</u>	<u>0</u>	<u>9,735</u>	<u>8,862</u>
<u>Total Incoming Resources</u>	<u>112,197</u>	<u>1,917</u>	<u>1,173</u>	<u>115,287</u>	<u>98,425</u>

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					
<u>Circuit Assessment</u>	<u>37,488</u>			<u>37,488</u>	<u>36,852</u>
<u>Property Expenses</u>					
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
	<u>24,242</u>	<u>0</u>	<u>0</u>	<u>24,242</u>	<u>34,091</u>
<u>General Expenses</u>					
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
	<u>34,521</u>	<u>69</u>	<u>42</u>	<u>34,632</u>	<u>31,686</u>
<u>Total resources Used</u>	<u>96,251</u>	<u>69</u>	<u>42</u>	<u>96,362</u>	<u>102,629</u>

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
	<u>£2,992,538</u>			

5 Analysis of Cash at Bank

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

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
	<u>124,057</u>	<u>103,574</u>

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
	<u>9,369</u>	<u>9,607</u>

8 Analysis of Creditors Payable in One Year

Independent Examiners Fees	1,182	1,104
Accruals		
Other Creditors		
	<u>1,182</u>	<u>1,104</u>

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

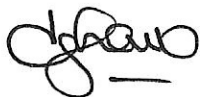
My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act. That examination includes a review of the accounting records kept by the Church and a comparison of the accounts with those records. It also includes considering 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