

BENFLEET METHODIST CHURCH
Registered Charity Number 1127749

FINANCIAL STATEMENTS AND TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

**Church Office
Benfleet Methodist Church
67 High Road
Benfleet
Essex
SS7 5LH**

BENFLEET METHODIST CHURCH

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BENFLEET METHODIST CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

This report has been prepared in accordance with the requirements of the SORP applicable to charities. In order to have a better understanding of the nature and activities of the Circuit and the constituent churches readers are advised to go to the appropriate web sites.

Aims and organisation

Our Mission

Our mission is to be a powerful spiritual influence in the community and a visible expression of God's inclusive love.

Review of the year

The year under review has been completely overtaken by the impact of the Covid-19 pandemic. Whilst activities were all underway in the autumn of 2019, very soon into 2020 the impact of the lockdown in February hit everyone, and the Church was closed for everything, including worship. The lockdown lasted for much of 2020 with only a temporary respite in June which then ended in December.

During that period the Pastoral Visitors kept in contact with their classes and generally there was a great deal of 'telephone visiting' and keeping in touch. Zoom Church services were started led by our own minister, Rev Chris Sandy, which were shared with Thundersley and Trinity Methodist Churches which were greatly welcomed as a means of keeping corporate worship going, as well as regular 'coffee mornings' on Zoom that allowed members to chat and have quizzes and generally socialise.

The premises were closed and the property stewards effectively locked it down whilst maintaining essential services. As soon as it was possible Preschool re-started, albeit with very few children and only after the building had been declared Covid-19 compliant and with safeguards in place for the children and their leaders.

I was glad when they said unto me 'Let us go unto the House of the Lord'.

The worshipping community at Benfleet Methodist Church has been at the very core of everything we have done, whether in the field of fund raising for the new buildings, social activity, outreach or the involvement of the local community sharing the facilities. As soon as it was allowed Church services recommenced in May 2021, socially distanced which was very strange, but attendances have usually been around forty and on occasions topped that.

To achieve the return to some semblance of normality has entailed a lot of practical work to ensure we complied with government and Methodist regulations for the premises, and grateful thanks go to the Church Stewards and the Property Stewards for this, and also to many members and friends who helped when asked, and followed the rules without grumbling.

When it became possible we saw the resumption of Tuesday Coffee mornings and in May 2021 we resumed coffee morning every day including Saturdays – all Covid-19 compliant. Numbers were not as great but for those who came, it was very welcome. These continue and other activities are being re-introduced as soon as it is permitted and aim to start in the autumn.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

It must be said that there is a high degree of resilience at Benfleet Methodist Church and its members remain in good heart looking forward to resuming our plans, and not looking at the missed opportunities. The Lord loves a 'cheerful giver' and members and friends have remained cheerful, mainly through the fact that a very high proportion of our Sunday offerings are paid through standing orders, and those which are not when we re-opened there were some sizeable cheques for the missed weeks.

When the first lockdown was announced it was agreed that the users of our premises, themselves all charities, should cease paying their assessments until such time as they recommenced activities. This meant a shortfall in income of some £15,000, which together with a shortfall in fund raising of another £3,000 and slightly lower offerings meant we incurred a deficit for the year of £12,000 in 2019/20. However, we have fared better in 2020/21 with the receipt of some government grants and other one-off benefits and actually achieved a surplus for the year of nearly £2,000.

At this point in our report we would normally comment on the work of the various groups: in the strange circumstances in which we find ourselves, that is not really possible in the same way, but lest we forget them they are listed below:

Fellowship

Church services, healing services, bible study group – Sunday worship and communion have restarted and also the monthly Light Worship followed by a Light Lunch and hopefully other social/hospitality opportunities have resumed.

Youth work

Fusion and Fusion plus for children and young people re-started in October under a slightly different guise – Fusion Film Nights – with sessions in school years and limited numbers.

Wesley Preschool – a real credit to the team – they did a remarkable job during Covid. Sadly they were forced to close permanently at the end of the summer term, very largely because Ofsted do not really like Church groups, especially those who have to set up and put away every day.

Uniformed groups – Rainbows, Brownies and Guides – most have restarted from September.

In October Adanna Johnson joined us as a part-time Children and Families Worker and has started a *Sunday school*. Our aim is for her to work with the Fusion children and the local schools to draw the children in for fun, friendship and faith and through the children to reach out to the parents, so that families will once again be making up our church community.

Social care

Mencap's Music Man project - the music therapy group – restarted at the earliest opportunity and continue to do remarkable work with the handicapped young people.

OACS Counselling service – operating a telephone service since March but planning to return November as counsellors and their clients feel comfortable in a Covid scenario.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

Headway – the Brain Injury Charity - returned from 'home working' to the premises as their local office from September 2020.

Hope Group (formerly the Monday Lunch Club – forced to close – but re-opening shortly with increased facilities for older people including those with early stages of dementia. This is a much needed facility to meet a real local need

Sunday lunches – food for the body and company for those on their own – restarted in May 2021

Whitechapel Mission – still receiving clothing that is taken up on a regular basis

Recreational and sporting activities

Badminton – greatly missed by the players – restarted late summer 2021

Yard Arm Folk Orchestra – have restarted (but were very generous financially during the shut-down)

Wesley Art - have restarted in the autumn

Wives Club, Women's Fellowship and Ladies Thursday Club – All three groups are now back and functioning as far as possible

The Welcome Area

Like the London theatres, the Welcome Area has been dark and we have not been able to operate our Ministry of Hospitality, not even being able to have a cup of coffee after Church at the moment. The daily coffee mornings have now restarted and are increasing in numbers.

The Ministry of Hospitality and Welcoming remains at the heart of the fellowship and the worshipping community is at the heart of all we do.

Plans for 2021/22

As a Church it is acknowledged that we are an ageing congregation albeit still very busy and active, and we do not have within the fellowship enough people to lead and arrange activities that we would wish to see happen. Accordingly we must bring in the skills and expertise that we lack and meet the financial costs of so doing.

The Church has been a real centre and hub for the whole community and very much used by people who meet on the premises either for worship or for social and recreational purposes. There are many people living locally who would claim that Benfleet Methodist Church was "their" church although they do not attend on a Sunday morning! Not yet – and that is the challenge we have taken up for young and old.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

The Covid pandemic has brought great upheaval to our Church life. We have seen over the past two years the deaths of eighteen members and friends – not all through Covid – and they were noted and remembered in the Annual Review. However, a forced change to what we do and how we do it is not necessarily a bad thing as it gives the opportunity for fresh thinking, new ideas and renewed vision and energy to get on with our mission. It is a challenge but one that Benfleet Methodist Church can and will rise to as we have done in the past.

Income trends

At the start of the lock-down it was decided that we would cease charging all of our users of the premises since they could not meet. They are all charities themselves, and their sources of voluntary income very largely had dried up. As and when they came back, then the charges were reinstated. However, for the year ended 31 August there was a small increase over 2020.

We are very fortunate that the bulk of our Sunday Offerings come by way of standing orders, so these continued although services were suspended. We are very grateful to all those who give in this way. Once we were able to resume services we found that many of the regular envelope contributors and other regular church attenders put a cheque in to cover the period they had missed. Again, we are most grateful to them. During the period up to the end of August we were only £3,000 short on this source of income.

Our other big source of income is from the fund raising and social events we have and, of course, these just stopped in March. We were around £5,000 short on this source of income in the period.

Expenditure trends

On the expenditure side, obviously costs related to heating, lighting, cleaning and water were all dramatically reduced although some emergency features still use energy so we saw some useful savings. Other maintenance costs continue, including the periodic floor cleaning by professional contractors which is a costly business but necessary to maintain the premises.

Fund balances

As at 31 August 2021 the net current assets of the Church available for general purposes amounted to £68,502 since the greater part of the accumulated funds are invested in the premises. Cash at bank and on deposit at the end of the year amounted to £60,728, up from last year at £51,234. However, this sum includes restricted funds of £8,250.

Basis of preparation and legal framework

The financial statements have been prepared in accordance with the *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) – (Charities SORP (FRS 102)).

BENFLEET METHODIST CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

| | |
|-----------------------------|--|
| Full name of charity | Benfleet Methodist Church |
| Registration Charity Number | 1127749 |
| Date of registration | 28 January 2009 |
| Main communication address | Benfleet Methodist Church 67 High Road Benfleet Essex SS7 5LH |

The members of the Church Council are the Charity Trustees, membership being made up of church office holders and representatives appointed by the church council and the annual church meeting. The full membership is shown as Appendix A to this report

Church Ministers and officers

| | |
|-----------------------------|---|
| Minister | Rev Zena Smith (from 1 September 2021) |
| Church Stewards | Mr Vernon Murray Mr John Stokes Mrs Daisy Humphreys Mr Michael Otchere Mr Peter Wicken Mrs Marie Howard Ms Rosalind Klass Ms Kike Fadiya |
| Church Council Secretary | Mr Richard Reeves |
| Church Treasurers | Mrs Val Ryall and Mrs Rosalind Klass |
| Chairman Property Committee | Mr Andy Keyes |
| Chairman Finance Committee | Mr Richard Reeves |
| Investment Bankers | Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes |
| Bankers | CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ |
| Independent examiner | Mr G W Dorrington 43 St Marys Road Benfleet Essex SS7 1NN |

Mr Richard Reeves FCA acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

BENFLEET METHODIST CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

Aims and organisation

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 discipline of The Methodist Church;
- (b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- (c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- (d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The organisation and resourcing public acts of worship open to members of the church and non-members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Taking religious assemblies in local schools.

Provision of Christianity through the staging of events and services.

Provision of chaplaincy services to the local university and other institutions.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

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

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

Day to day management of the church is undertaken by the Church leadership team along with the Church Council and the Church Committees.

Trustee Training

A range of guidance produced by the Methodist Connexion to support effective running of the circuit, especially the leaflet 'The Role of a Trustee in The Methodist Church' is given to all Church Council members as induction to their role as trustees.

Related parties

The Church is part of the Southend and Leigh Circuit which is a part of the Beds, Essex & Herts District. Internal organisations which are accountable to the Church Council are Wives Club, Women's Fellowship, Badminton Club, Wesley Art Group, Fusion Youth Group, Ladies Thursday Club, Wesley Preschool

Risk Management

The major risks have been identified and recorded by the Property Committee with professional advice taken as required. There is a regular annual review process undertaken and recorded.

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

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosure and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed co-operating with the police and local authority in any investigation
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

Reserves Policy

The Reserves Policy for the Church is to hold a minimum of five months average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the premises and/or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the required income.

Trustees' responsibilities

The trustees are required to prepare financial statements each financial year which give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees have:

- Selected suitable accounting policies and applied them consistently;
- Made judgements and estimates that are reasonable and prudent;
- Followed applicable accounting standards;
- Prepared the financial statements on the going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and hence for taking steps for the prevention and detection of fraud and other irregularities.

BENFLEET METHODIST CHURCH

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2021 continued

So far as each of the trustees is aware there is no relevant information that has not been disclosed to the independent examiner and each of the trustees believes that all steps have been taken that ought to have been taken to make them aware of any relevant audit information and to establish that the independent examiner have been made aware of that information.

Signed on behalf of the Church Leadership team

Rev Z Smith
Minister

Mr R Reeves
Church Council Secretary

Mrs V Ryall
Joint Church Treasurer

Mr J Stokes
Senior Church Steward

19 January 2022

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Financial statements for the year ended 31 August 2021

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Benfleet Methodist

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

| | Notes to the accounts | General Fund (Unrestricted) £ | Restricted Funds £ | Total 2020-21 £ |
|--|-----------------------------|-------------------------------------|--------------------------|-----------------------|
| Income | | | | |
| 1 Offerings | | 26,797 | | 26,797 |
| 2 Donations | 13/1 | 3,404 | | 744 |
| 3 Gift aid | | 7,530 | | 7,530 |
| 4 Interest and investment income | | 64 | | 64 |
| 5 Income from investment properties | | - | | 0 |
| 6 Internal organisations | | | 124,843 | 124,843 |
| 7 Other charitable income | 13/2 | 55,464 | | 58,124 |
| 8 Total income | | 93,259 | 124,843 | 218,102 |
| Expenditure | | | | |
| 9 Circuit assessment or share | | 38,993 | | 38,993 |
| 10 Grants and donations | | 1,770 | | 1,770 |
| 11 Property maintenance | | 16,192 | | 16,192 |
| 12 Insurance, utilities etc | | 11,777 | | 11,777 |
| 13 Depreciation | | 2,103 | | 2,103 |
| 14 Office expenses | | 541 | | 541 |
| 15 Other expenditure | 13/3 | 20,100 | | 20,100 |
| 16 Internal organisations | | | 116,312 | 116,312 |
| 17 Total charitable expenditure | | 91,476 | 116,312 | 207,788 |
| 18 Gains/(losses) on monetary investments | | | | 0 |
| 19 Gains/(losses) on investment properties | | | | 0 |
| 20 Net income/(expenditure) | | 1,783 | 8,531 | 10,314 |
| 21 Transfers between funds | | | | 0 |
| 22 Other gains/(losses) | | | | 0 |
| 23 Net movement in funds | | 1,783 | 8,531 | 10,314 |
| 24 Total funds brought forward | | 1,722,975 | 54,942 | 1,777,917 |
| 25 Total funds carried forward | | 1,724,758 | 63,473 | 1,788,231 |

Benfleet Methodist Church

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

| | Notes to the accounts | General Fund (Unrestricted) £ | Restricted Funds £ | Total 2019-20 £ |
|--|-----------------------------|-------------------------------------|--------------------------|-----------------------|
| Income | | | | |
| 1 Offerings | | 30,480 | | 30,480 |
| 2 Donations | | 7,424 | | 7,424 |
| 3 Gift aid | | 8,919 | | 8,919 |
| 4 Interest and investment income | | 402 | | 402 |
| 5 Income from investment properties | | - | | 0 |
| 6 Internal organisations | | - | 120,962 | 120,962 |
| 7 Other charitable income | 13/2 | 29,601 | | 29,601 |
| 8 Total income | | 76,826 | 120,962 | 197,788 |
| Expenditure | | | | |
| 9 Circuit assessment or share | | 43,066 | | 43,066 |
| 10 Grants and donations | | 475 | | 475 |
| 11 Property maintenance | | 26,265 | | 26,265 |
| 12 Insurance, utilities etc | | 10,152 | | 10,152 |
| 13 Depreciation | | 2,546 | | 2,546 |
| 14 Office expenses | | 735 | | 735 |
| 15 Other expenditure | 13/3 | 5,814 | | 5,814 |
| 16 Internal organisations | | | 112,577 | 112,577 |
| 17 Total charitable expenditure | | 89,053 | 112,577 | 201,630 |
| 18 Gains/(losses) on monetary investments | | | | 0 |
| 19 Gains/(losses) on investment properties | | | | 0 |
| 20 Net income/(expenditure) | | -12,227 | 8,385 | -3,842 |
| 21 Transfers between funds | | | | 0 |
| 22 Other gains/(losses) | | | | 0 |
| 23 Net movement in funds | | -12,227 | 8,385 | -3,842 |
| 24 Total funds brought forward | | 1,735,202 | 46,557 | 1,781,759 |
| 25 Total funds carried forward | | 1,722,975 | 54,942 | 1,777,917 |

Benfleet Methodist Church

Balance Sheet as at 31 August 2021

| | Notes to the Accounts | General Fund (Unrestricted) £ | Restricted Funds £ | Totals 2021 £ | Totals 2020 £ |
|---|-----------------------|----------------------------------|-----------------------|------------------|------------------|
| Fixed Assets | | | | | |
| Church building and other property | 13/4 | 1,671,818 | | 1,671,818 | 1,668,599 |
| Investment properties | | | | 0 | |
| Investments | | | | 0 | |
| Total fixed assets | | 1,671,818 | 0 | 1,671,818 | 1,668,599 |
| Current Assets | | | | | |
| Debtors and prepayments | 13/5 | 7,774 | | 7,774 | 13,342 |
| Loans by the Churches | | | | 0 | |
| Investments with TMCP | | | | 0 | |
| Central Finance Board Deposits | | 39,943 | 8,250 | 48,193 | 41,100 |
| Cash at Bank and in hand | | 12,535 | 63,473 | 76,008 | 10,134 |
| Total current assets | | 60,252 | 71,723 | 131,975 | 64,576 |
| Current liabilities | | | | | |
| Creditors (due in under 1 year) | | 7,312 | 8,250 | 15,562 | 2,040 |
| Grants payable within 2020-21 | | | | 0 | |
| Total current liabilities | | 7,312 | 8,250 | 15,562 | 2,040 |
| Net current assets/liabilities | | 52,940 | 63,473 | 116,413 | 62,536 |
| Total assets less current liabilities | | 1,724,758 | 63,473 | 1,788,231 | 1,731,135 |
| Long term liabilities (due after more than one year) | | | | | |
| Grants payable after 2020-21 | | | | 0 | |
| Loans to the Church | | | | 0 | |
| | | | | 0 | |
| Net assets | | 1,724,758 | 63,473 | 1,788,231 | 1,731,135 |
| Funds of the Church | | | | | |
| General Fund (Unrestricted) | | 1,724,758 | | 1,724,758 | 1,731,225 |
| Designated Funds (Unrestricted) | | | | 0 | |
| Total Unrestricted Funds | | | | 1,724,758 | 1,731,225 |
| Restricted Funds | | | 63,473 | 63,473 | |
| Endowment Funds | | | | 0 | |
| Total Funds | | 1,724,758 | 63,473 | 1,788,231 | 1,731,225 |

BENFLEET METHODIST CHURCH

Notes to the accounts for the year ended 31 August 2021

1. Basis of accounting and accounting policies

i Accounting standard

The financial statements have been prepared in accordance with the *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) – (Charities SORP (FRS 102)).

ii Public benefit entity

Benfleet 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(s) below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments (including properties) are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Church's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ sterling, rounded to the nearest pound.

v FRS 102 SORP 2015

These accounts are compliant with FRS102 and with FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI 2008/629

*Charities accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS 102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

vi Going concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Church is a going concern.

vii Income recognition

Income is brought into account when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

Individual amounts categorised as *Other income* in the SOFA will be shown separately if they are considered material.

In accordance with the Charities SORP (FRS102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report. If goods are donated, a value will be shown in the SOFA or Notes where the value is considered material.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

ix VAT

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

x Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000

The freehold property is shown in the accounts at deemed historical cost representing each property's gross carrying value as at 1 September 2015, being that property's cost as far as the redevelopments are concerned and an internal valuation of the original premises remaining after the redevelopment plus any additions thereafter at cost.

No depreciation is provided because the trustees have maintained the buildings such that their values have been maintained.

The Church has made use of the deemed cost option on transitioning to FRS102 as outlined above.

xi Receivables and Payables; Bank and Cash (Basic Financial Instruments)

Debtors are stated at the amounts owed to the Circuit or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit fund balances are shown at their realisable values.

xii Funds

The trustees have adopted a policy for all unrestricted reserves which is attached as a separate document.

2. Payments to trustees

The Church policy is to reimburse members of the CLT and other trustees for expenditure properly incurred in carrying out their duties, including where appropriate travelling expenses, or where they have been requested to undertake certain activities for the Church. The Minister and officers fulfil the primary executive roles within the Church. None of the trustees is an employee of the Church nor was in receipt of any payment for work undertaken on behalf of the Church, other than reimbursement of appropriate expenses incurred on behalf of the Church. During the year the sum of £nil was reimbursed in this regard to trustees (2020 - £nil).

3. Premises

The freehold premises comprise the church and the ancillary halls and facilities. The equipment comprises furniture and fitting acquired at the time of the redevelopment plus addition at cost. Depreciation is provided on a straight line basis over five years commencing in the year after acquisition.

4. Debtors and Prepayments

All sums shown as Debtors at 1 September 2020 were received during the year 2020-21. All sums paid in advance at 1 September 2020 were for activities that have been held during 2020-21. It is expected that payments in advance at 31 August 2021 will be expensed during 2021-22

5. Central Finance Board (CFB) and Bank Balances

Monetary balances held at the Central Finance Board of the Methodist Church and at CAF Bank are all available on demand without loss of interest.

6. Creditors, Accruals and Income in Advance

It is expected that all sums accrued at 31 August 2021 will be paid during the year to 31 August 2022.

7. Funds

General Fund (unrestricted)

The purpose of this fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Church and which have not been designated for other purposes. Some 96% of this fund is held as a freehold property, being the church and ancillary premises

Restricted Funds

These represent funds of Church organisations who report to the Church Council together with other accumulated minor funds plus a specific grant as yet unspent.

8. Related Parties

Church trustees, being members of the Church, make regular freewill offerings to support the work and activities of the Church. These are made through regular standing orders, weekly envelopes or cash put into the collection plates. It is neither practical nor appropriate to attempt to segregate these amounts that are given voluntarily.

Related parties include the Methodist Conference, the BE&H District and Churches within the Circuit, other Methodist Districts in Great Britain, CFB and TMCP.

9. Volunteer Contribution

Every entity (Connexion, District, Circuit and Church) within the Methodist Church in GB is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. In the Church the principal contribution is by serving on committees of the Church that deal with the mission, property, finance, policy, training and safeguarding. We are grateful to all of them for their help and commitment. No attempt has been made by this Church to value the non-monetary contributions to the Church in monetary terms.

10. Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2019 – nil)

11. Lease commitments

The Church has no lease commitments

12. Independent examiner

No fees payable to the independent examiner.

13. Financial analysis

| | 2021 | 2020 |
|--|--------------|--------------|
| 13/1 Fund raising and donations | | |
| Fund raising | 2,660 | 7,424 |
| Donations | 744 | 0 |
| | 3,404 | 7,424 |
| 13/2 Other charitable income | | |
| Use of premises | 31,512 | 29,601 |
| Other | 1,250 | 0 |

| | | | | |
|-------------|------------------------------------|------------------------|-------------------|------------------|
| | Grants | 22,702 | 0 | |
| | | 55,464 | 29,601 | |
| 13/3 | Other expenditure | | | |
| | Youth Work | 18,450 | 3,645 | |
| | Website | 343 | 1,243 | |
| | Sundry | 703 | 343 | |
| | Performing rights licence | 604 | 560 | |
| | | 20,100 | 5,791 | |
| 13/4 | Fixed assets | Church building | Equip-ment | Total |
| | Cost or valuation | | | |
| | Balance brought forward | 1,661,778 | 66,661 | 1,728,439 |
| | Additions | 0 | 5,322 | 0 |
| | Disposals | 0 | 0 | 0 |
| | | 1,661,778 | 71,983 | 1,733,761 |
| | Depreciation | | | |
| | Balance brought forward | 0 | 59,840 | 59,840 |
| | Released on disposal | 0 | 0 | 0 |
| | Charge for year | 0 | 2,103 | 2,103 |
| | | 0 | 61,943 | 61,943 |
| | Net Book Value | | | |
| | 31 August 2021 | 1,661,778 | 10,040 | 1,671,818 |
| | 31 August 2020 | 1,661,778 | 6,821 | 1,668,599 |
| 13/5 | Debtors and prepayments | 2021 | 2020 | |
| | Circuit assessment paid in advance | 3,119 | 11,141 | |
| | Use of premises | 1,997 | 800 | |
| | Other | 1,489 | 0 | |
| | Prepayments | 1,169 | 1,491 | |
| | | 7,774 | 13,377 | |

BENFLEET METHODIST CHURCH

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer V E Ryall

Date 19 January 2022

Name and address of joint treasurer

Mrs V Ryall
14 Orchill Road
Hadleigh
Essex
SS7 2LS

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be* presented to the meeting of the Church trustees held on 19 January 2022

Signature of the Chair of the meeting

Rev Zena Smith
Name of the Chair of the meeting

Rev Zena Smith

Date 19 January 2022

Independent Examiner's Report to the Trustees of the

Benfleet Methodist Church

Charity Number 1127749

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Benfleet Methodist Church for the year ended 31 August 2021 set out on pages 11 to 17. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Benfleet Methodist Church

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

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

I have/have not* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner G W Dorrington

Name of independent examiner Mr G W Dorrington

Relevant professional qualification of independent examiner

Address
43 St Marys Rad
Benfleet
Essex
SS7 1NN

Date 19 January 2022

Church Council Membership

Rev Zena Smith (Chairman)
Mrs Doreen Bartlett
Ms Kathy Burrell
Mr John Downer
Mrs Sue Downer
Mrs Janice Gray
Mr Rob Gray
Mrs Stella Holden
Mrs Daisy Humphreys
Mrs Caroline Huggett
Mr Andy Keys
Mrs Ann Keys
Mrs Rosalind Klaas
Mr Vernon Murray
Mrs Diane Norton
Mr Richard Reeves (Secretary)
Mr John Spain
Mr John Stokes
Mrs Shelagh Stokes