



Church
Accruals Accounts
2020-2021

THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

Epsom Methodist Church

Registered Charity - Registration number

1127787

	Circuit No	35/39
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Ministers

Rev Catherine Hutton, Rev Ung Soon Nguang and Mr Chris Shaw

Church Stewards

Mrs Val Imms
Mr Simon Jump
Mrs Lisa Halstead
Mrs Hilary Willson
Mr Mark Angel

Church Treasurer

Mr Richard Smith

Epsom Methodist Church Trustees' Annual Report

Contents

	Page
Introduction, Mission and Review	1
12 Month Review - We Worship	2
12 Month Review - We Learn	3
12 Month Review - We Care	4
12 Month Review - We Care (continued)	5
12 Month Review - We Serve	6
12 Month Review - We Look Outwards	7
Events taking place during the year	8
Events which took place during the year (September to March)	9
Events which took place during the year (April to August)	10
Financial performance review (Introduction, Income & Expenditure)	11
Financial performance review (Outlook for 2021/22 & Conclusions)	12
Summary of funds, Valuation and reserves, Plans for 2021/22	13
Basis of preparation and legal framework	14
Aims & organisation, Public benefit, Trustee training, Related parties	15
Risk Management, Safeguarding	16
Statement of Financial Activities (2020-2021)	17
Statement of Financial Activities (2019-2020)	18
Balance Sheet	19
Cash Flow	20
Note 1 Basis of accounting and accounting policies	21
Note 2 Collections and gift aid	22
Note 3 Donations	22
Note 4 Legacies	22
Note 5 Income for the use of the premises	22
Note 6 Roots (coffee shop)	22
Note 7 Nursey	23
Note 8 Interest	23
Note 9 Trust fund management charges	23
Note 10 Mission and Outreach	24
Note 11 Property utilities and maintenance	24
Note 12 Administration	24
Note 13 Salaries and associated costs	25
Note 14 Circuit share	25
Note 15 Donations to charities	25
Note 16 Other expenditure	26
Note 17 Transfers between funds	26
Note BS1 Church buildings	27
Note BS2 Investments	27
Note BS3 Debtors and prepayments	28
Note BS4 Analysis of cash at bank	28
Note BS5 Analysis of current liabilities and long term creditors	28
Note BS6.1 General fund	29
Note BS6.2 Designated funds	29
Note BS7.1 Chinese Congregation fund	30
Note BS7.2 Other restricted funds	30
Note BS8 Endowment funds	31
Note ON1 Capital commitments and contingent liabilities	31
Note ON2 Loans and creditors due after one year	31
Note ON3 Related party transactions	32
Chinese Congregation report	33
Church Council members	34
Declarations	35
Independent Examiner's Report to the Trustees	36

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

Introduction

Epsom Methodist Church is situated in the middle of Epsom. It is part of the Sutton Circuit and the London District. It is registered with the Charity Commissioners, number 1127787, and its affairs are governed by Deed of Union (1932) and Methodist Church Act (1976). Its working name is EMC.

The Mission of the Church

The Mission Statement of Epsom Methodist Church

Our purpose is to respond to God's love in Christ for everyone by being a focus in the town for Christian teaching, worship and care.

The Church Council is committed to enabling as many people as possible to worship at our church and to become a part of our community. It maintains an overview of the life of the church and makes suggestions on how our activities can involve the many groups that lie within our community in the town and around.

When planning our activities for the year, the Church Council has considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Review of the year September 2020 to August 2021

The objectives below are for all ages, including children, young people and families. We believe God's mission is that the heavenly kingdom will come on Earth. We want to be a healthy growing church, playing our part in that mission.

The five objectives below describe a five-year development plan for EMC and are unified by prayer.

1) We worship: to articulate with all our hearts, our love of God in our worship prayer and service

- That there is a variety and richness of worship which is engaging, accessible, challenging and inspiring
- For each person to share a common vision and take part

Despite the pandemic, streamed worship enabled the church either to attend in person or to follow on You tube from their homes or listen to dial a sermon if not on line. There was a mid week Zoom worship also.

2) We learn: to deepen our relationship with God through Jesus Christ

- That we become more devoted followers of Jesus Christ
- More of the congregation to be actively involved in small groups and Bible study

We continued to offer various Bible studies on Zoom and they were well attended. Bible study notes were available to the whole church that accompanied the services. Many people became authors of daily devotions during the pandemic. On line Alpha was available.

3) We care: to show and receive love and support

- That we offer appropriate support and / or signposting when needed
- That every member feels connected

Despite not being able to spend time with each other, most of the pastoral work was carried out on the telephone. Gifts were delivered. When we could meet, people met outside, or socially distanced at the church services. Roots and The Loss and Bereavement Group met as Covid allowed. Hope into Action purchased a house which is nearly ready for residents at the time of writing. Christmas Together delivered Hampers to those alone at Christmas in the Borough. Many children's on line events occurred which were extremely well supported.

4) We serve: that all use the gifts God has given them for the good of others

- For every member to have a chance to be involved in serving; feeling comfortable to use the gifts God has given them

As Covid allowed the church and activities opened up. Risk assessments were performed to keep everyone safe according to the covid guidelines. This allowed people to feel safe to return to the church for activities to use their gifts e.g. worship, Roots, Silent prayer, toddler groups and Nursery (which opened through most of the last year). Some people were reluctant to return to the building as they continue to be concerned about Covid. Many have chosen to use their gifts of leadership and prayer on line and this has worked very well for many groups - house groups, children's worship, prayer on line as well as church business meetings. The online worship and group meetings already described have enabled the church to continue to work as a body and still use their gifts.

5) We look outwards: for others to discover God's love and power in their lives

- That lives are changed as people come to know Jesus
- That we reach out to others through a range of events and opportunities for wider participation
- Encourage more people to attend worship in person or online

Events were reduced but Alpha on line was available to those who wished to join in. On line Worship every week was available both in person (as Covid allowed), recorded or livestreamed (as technology was updated). Roots opened periodically as Covid allowed. EMC also launched a new updated website format which is more user friendly and useful to reach out to those enquiring about EMC.

Prayer will be at the centre of all we do

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

The 12 Month Review

Objective	Achievements from Sept 2019 to August 2020	Targets from September 2020 <i>(achieved targets in bold italics)</i>
We Worship	<p>Special evening celebration service for Harvest.</p> <p>Special evening All Souls service.</p> <p>Prayer Days with different themes.</p> <p>Service led by House Group (Nov 19) and active involvement of uniformed organisations (Scouts - Oct 19)</p> <p>Opportunities for personal stories and leading prayers (Nov 19) .</p> <p>More organists for 9am service.</p> <p>Alternative source of music when musicians are not available.</p> <p>Development of worship leaders allowing for different styles for each service.</p> <p>Online worship started (April 20)</p> <p>Dial a Sermon started (June 20)</p>	<p><i>Opportunity to offer variety of worship and praise online</i></p> <p><i>Development of online Sunday worship</i></p> <p><i>Wednesday lunchtime 'Bitesize' worship in church</i></p> <p><i>Restarting Sunday worship within current restrictions</i></p> <p><i>Streaming live services</i></p> <p><i>Online small groups</i></p> <p><i>Development of children's worship online</i></p> <p><i>Re-start of Silent Prayer group</i></p> <p><i>Online prayer group developed</i></p> <p><i>Special services online and in church as restrictions allow</i></p>

Online prayer group

Objective	Achievements from Sept 20 to August 21	Future planned developments from September 2021
We Worship	<p>Weds bite-sized service in Roots/Zoom</p> <p>Online weekly prayer meetings on Zoom.</p> <p>Daily Devotions by Email April 20 - Easter 21.</p> <p>Silent prayer re-started.</p> <p>Live streamed 10am service from Nov 21.</p> <p>Dial a Sermon continues.</p> <p>Evening YouTube traditional monthly service - May '21.</p> <p>Weekly YouTube children's FAME channel until April '21</p> <p>Monthly Messy church on line / in person summer '21</p> <p>Pre- recorded Christmas Carol Service.</p> <p>Take a Moment Weds mornings on Zoom with Catherine - Jan '21</p>	<p>Live streamed and in person 9am and 10.30am services to re-start</p> <p>Development of Sunday morning provision for children's worship and Sunday school. Possible FAME channel.</p>

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

The 12 Month Review

Objective	Achievements from Sept 2019 to August 2020	Targets from September 2020 (<i>achieved targets in bold italics</i>)
We Learn	<p>Leadership Development Questionnaire by MAG (Mission Action Group)</p> <p>Training and mentoring for House Group Leaders</p> <p>Church Teaching Day with Rev Tony Miles (Feb 2020)</p> <p>Church teaching day led by Rev Paul Smith and Rev Sam McBratney on Marriage and Relationships (Nov '19)</p> <p>Church discussion day (March 2020) on 'Marriage and Relationship' issues being discussed at Conference 2020</p> <p>Continue to develop the Prayer Sheet by inviting more input from group leaders</p>	<p><i>New preaching curriculum</i></p> <p><i>Online Bible study course</i></p> <p><i>More people involved in writing daily reflections</i></p> <p><i>Online teaching days</i></p> <p><i>Follow up course for attendees of Alpha starts</i></p>
Objective	Achievements from Sept 2020 to August 2021	Future Developments from September 2021
We Learn	<p>Lent studies - Big Lent Group - John's Gospel</p> <p>Preaching themes and accompanying bible study guides for house groups</p> <p>Teaching themes have included John, Colossians, Acts and Christians and Climate Change (Jun '21) with accompanying bible study booklets.</p> <p>On line Alpha Course at EMC - and also UCA (University for the Creative Arts , Epsom)</p> <p>Eco church - A month of Climate change and Christians services and bible study booklets (Jun '21)</p> <p>Eco church achieved a Silver Award July 2021</p> <p>On line housegroups</p> <p>Hard copy of Weekly Notes and devotions/study notes delivered to those 'at home'.</p> <p>Weekly Prayer sheet May '21 onwards by Mailchimp</p> <p>Methodist Conference votes for same sex marriage</p>	<p>Further study books on the Gospel of Mark.</p> <p>Bible Study booklets.</p> <p>EMC has received a Silver Eco church Award (July '21) and aim for a Gold Award</p> <p>Housegroups to meet in person.</p> <p>Reinstating monthly Focus. Printed Weekly Notes for those not on line, on request to office.</p> <p>Leaders in the church for updates.</p> <p>Catherine available to chat.</p>

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Objective	Achievements from Sept 2019 to August 2020	Targets from September 2020 <i>(achieved targets in bold italics)</i>
We Care	Housebound visited with gifts from Harvest and at Christmas in addition to usual contact	<i>Further development of Hope into Action project</i>
	Continued opportunity for welcome and hospitality to new members	<i>Roots re-opened and chaplaincy resumed</i>
	Regular Roots Chaplaincy each week	<i>Church Covid compliant</i>
	Welcome Club started Sep 19	<i>Appropriate arrangements for each group returning to the building</i>
	Developed 'Hope into Action' project in collaboration with other local churches	<i>Continuing increased phone calls, cards, pastoral visits and delivered gifts.</i>
	Training day for Pastoral Visitors Autumn 19	<i>Working towards next award level of Eco Church</i>
	Monthly service of Holy Communion at Priory Court Care Home	<i>Loss and Bereavement group restarted</i>
	Christmas Together lunch for 70	<i>Christmas Together mini hampers will be delivered</i>
	Contact while church was shut (online worship, regular phone contact, daily devotions and weekly notes via Mailchimp and post)	<i>Craft for Light Party and Messy Church will be delivered</i>
	Gifts delivered to those who would usually attended Holiday at Home.	
	Boxes of craft materials delivered to children taking part in online holiday club	
	Began process to become an Eco Church	
	Face masks made and sent out	

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Continued from previous page

Objective	Achievements from Sept 2020 to August 2021	Future Developments from September 2021
We Care	<p>Hope into Action - house purchased spring '21</p> <p>Housebound of EMC visited with gifts at harvest and Christmas</p> <p>Christmas Together this year delivered 80 small hampers.</p> <p>Roots has largely remained open with reduced hours.</p> <p>Contact while EMC shut due to Covid - phone calls, daily devotions, Weekly Notes</p> <p>Holiday at Home - gifts delivered and afternoon tea+entertainment x 2.</p> <p>Youth hall used by Nursery for social distancing</p> <p>Holy Communion -Extending the Table - available for use at home.</p> <p>Little Fishes and Little Minnows have started May '21 as parent support groups.</p> <p>Summer Holiday Club - 'Big Green Treasure Machine' Aug '21</p> <p>Monthly Messy church.</p> <p>Twice monthly Loss and Bereavement group in Roots.</p>	<p>Find an Empowerment Worker and occupants. House to open to residents in Nov '22</p> <p>Hopefully a Christmas meal at EMC or hamper delivery</p> <p>Roots to expand staffing and opening hours</p> <p>Sept '21 - restart receiving Holy Communion as pre- Covid</p> <p>Cara (nursery manager) Fridays for Families - Sept '21 and assistance with Messy church. Working party to be established to replace Families and Children's worker who resigned summer '21. This group is to look ahead at planning this ministry and future staffing and leadership.</p>

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Objective	Achievements from Sept 2019 to August 2020	Targets from September 2020 <i>(achieved targets in bold italics)</i>
We Serve	<p>Leadership development Questionnaire to help inform further training for Autumn '19</p> <p>Continued encouragement, training and mentoring of volunteers</p> <p>Training day for those willing to be Pastoral visitors - Autumn '19</p> <p>Further development of Roots space for other groups</p> <p>Youth Hall used for nursery to support social distancing</p>	<p><i>Gradual reopening of church buildings to the community</i></p> <p>Online training and mentoring</p> <p>Planning for new group for young parents</p> <p><i>Additional events as restrictions allow</i></p>
Objective	Achievements from Sept 2020 to August 2021	Future Developments from September 2021
We Serve	<p>Volunteering at EMC reviewed by Leadership Team</p> <p>Roots space used for parents support groups</p>	<p>MAG (Mission Acton Group) to be re-started Sept '21</p>

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Objective	Achievements from Sept 2019 to August 2020	Targets from September 2020 <i>(achieved targets in bold italics)</i>
We Look Outwards	<p>Alpha Course in conjunction with UCA CU Autumn 19</p> <p>Children's Special events - Saltmine theatre in November</p> <p>Successful recruitment of new Children and Families Leader (Jan 20)</p> <p>Outreach through working alongside wider community at 'Christmas Lunch' and the 'Book Fair'</p> <p>Outreach in the community through 'Hope into Action' project</p> <p>Online Alpha course (June 20)</p>	<p>Development of outreach potential of Roots</p> <p><i>Children's events online including Light Party in October and Christmas special.</i></p> <p><i>Alpha course planned for 2021</i></p> <p><i>Development of website and online presence</i></p>
Objective	Achievements from Sept 2020 to August 2021	Future Developments from September 2021
We look Outwards	<p>2 more Online Alpha Courses conducted during lockdown</p> <p>Hope into Action - praying with Churches Together in Epsom</p> <p>Making links with local churches to fulfil God's mission and developing the outreach</p> <p>New updated and new format Church Website launched.</p> <p>Eco church - Monthly Eco church stall at the Farmers Market</p> <p>Links to other Eco churches in Epsom</p> <p>Recycling hub at EMC for community</p>	<p>In person Alpha planned for Jan '22</p> <p>Book fair to be reinstated if Covid permits</p> <p>Children's theatre booked for Christmas '21</p> <p>On line children's Light Party Oct '21</p> <p>Keep the Website up to date as a 'shop window' to the church</p> <p>Potential for outreach through the Eco church</p> <p>Seeks to expand the number of people involved by forming 'Friends of Eco church'. A whole church Eco church fundraising activity Spring 2022. Involvement with St Martins Eco fair</p> <p>Community Eco church events EMC / speakers</p>
Prayer	Many sections overlap but prayer underpins them all	<i>Encourage more prayer in all areas</i>
Prayer	<p>Prayer underpins all that we do at EMC</p> <p>Silent prayer, On line Zoom Wednesday prayer, weekly prayer list.</p> <p>Prayer Pyramid</p> <p>Praying day by day on web site</p>	<p>Monthly in person prayer commencing early Nov '21</p> <p>Night prayer on Zoom twice monthly from Sept '21</p>

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Events **Events taking place between September 2020 and August 2021**

Frequency	Event	Brief Description
Daily	Roots Cafe	Open 9 am- 2pm Monday - Friday
	Ready Teddy Go	Nursery 5 days a week
	Prayer Pyramid	To pray for urgent prayer issues
	Web site	Up to date information about all church activities
	Church Diary	Displayed in the Welcome Area-lettings and events
Weekly	Silent Prayer	Open to all
	Praying Together	Weekly Zoom prayer meeting open to all
	House groups x 3	Meet in person/Zoom and follow service themes
	Little Minnows / Fishes	Meet weekly in the Roots Cafe
	Girl Guiding	Meeting weekly on line/in person
	Scouts	Meeting weekly on line and in person
	Food bank	Emergency food parcels every week
	Sunday services	10am live streamed and in person following restrictions
	On line worship	Take a Moment – Weds mornings and Bite sized Weds lunchtime in Roots when restrictions allowed
	Dial a sermon	EMC sermons via a telephone
	Junior Church	Stopped – Covid but personalised boxes in services
	FAME	Until April '21
	Weekly Notes	On email via Mailchimp and monthly hard copy to those who do not have email
	Prayer sheet	On Weekly Notes and on weekly Prayer Mailchimp on Mondays (May '21 onwards)
Fortnightly	Loss and bereavement drop -in	Meet 1 st and 3 rd Tuesdays at 2pm-4pm as lockdown permits.
Monthly	Messy Church	On line or in person as Covid restrictions permit
	Hard copy of Weekly Notes summary / prayers	Delivered to those at home without email.
Quarterly	House Group Bible Study Guides	These follow the Sermon series. Have studied John, Ephesians, Acts, Christians and Climate Change.
Annually	Book Fair	Large charity book fair – Feb. Cancelled 2021 (Covid)
	Holiday at Home	2/3 day meeting of fun and fellowship for the elderly.'21 2 x afternoon teas.
	Summer Holiday Club	4 day young people's event in August '20 on Zoom and '21 in person – Big Green Treasure Machine
	Christmas Together	Christmas Day Meal for 80. Cancelled 2020 but hampers delivered.
	Children's Advent event	Silhouette Theatre Group – The 12 Days of Christmas booked '21. '20 cancelled (Covid)

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Events

Events taking place between September 2020 and August 2021

Sept '20

Online services continued
FAME continues
Catherine Hutton and family welcomed in Circuit Service
Roots re-opens
Weekly online prayer continues
Dial a Sermon continues
Harvest gifts delivered
Bite sized lunch time church starts in Roots
New weekly Zoom Bible study
Leadership Team Meeting – in person
Praying Together-weekly Weds evening on line prayer meeting continues

Oct '20

Sunday Encounter in person service
Big Zoom Coffee
Messy Church
Loss & Bereavement Group re-starts
Live Streamed Sunday Service
Church Council

Nov '20

Bitesize on Zoom with Catherine on Weds mornings.
Bite sized – 'In Loving Memory'
Remembrance Day Service
Gift Service
Fund raising for Hope Into Action (including Marathon)
Messy Church Online – Christmas
Advent Reflections begin
Leadership Team on Zoom
Extending the Table - Holy Communion for those at home
Big Zoom Coffee chat and prayers after morning service starts

Dec '20

Pre-recorded YouTube Christmas Carol Service with Virtual Choir
Christmas services in person and online
Christmas Together hamper deliveries to 80 residents in the Borough

Jan '21

Lockdown begins
Take a moment - on Weds mornings
Youth Group online started
Leadership Team Meeting on Zoom
On-line & In person services & accompanying Bible Study booklet - John's Gospel

Feb '21

Church Council on Zoom
Online Family Alpha starts

Mar '21

The Big Lent Group – Jesus Active in John's Gospel
World Day of Prayer via Zoom
Leadership Team Meeting on Zoom
New EMC website launched
UCA Online Alpha Course launched
Messy Church Online
Lockdown ends and limited re-opening of the Church

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Events	Events taking place between September 2020 and August 2021
Apr '21	Easter services in person and live streamed Evening prayers with Catherine and Chris during Holy week Online AGM Traditional recorded monthly service launched Leadership Meeting on Zoom Messy Church Hope Into Action Epsom purchase first house
May '21	Online & In person services & accompanying Bible Study booklet - Ephesians Eco Church Farmers' Market Stall Leadership Team Meeting in person Little Minnows & Little Fishes Children's Groups start Messy Church
June '21	Eco Church month – Christians & Climate Change themed services & Bible Study booklet Christian Aid Service – The Earth & Poverty Eco Church Farmers' Market Stall Leadership Team Meeting in person Messy Church
July '21	Restrictions lifted completely Themed services & Bible Study booklet – The Church Unleashed, Acts Hope Into Action Epsom Coffee Morning Church Council in person EMC awarded Eco church Silver Award Messy Church
Aug '21	Holiday at Home afternoon teas and entertainment 4 th & 6 th August Big Green Treasure Machine Summer Holiday Club in person – 30+ attendees Lockdown ends and limited re-opening of the Church

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Financial Performance Review

Introduction

The finances and activities of Epsom Methodist Church, like all UK churches, have been materially affected by the Covid Pandemic. Starting in March 2020, the lockdowns, which did not completely end until 19th July 2021, have materially reduced our income, predominately from commercial lettings of the rooms in the church from which, pre-pandemic, we were receiving over £70,000 of income per annum, from the closure of our coffee shop whose turn-over had reached over £50,000pa and, to a lesser extent, from giving where the lack of Sunday services meant that our total giving (including gift aid) fell over £15,000. However, these losses have been partly offset by an excellent return on our investments on those funds which are managed by the Methodist Central Finance Board.

EMC took immediate measures in April 2020 to reduce expenditure and this has continued throughout the current financial year from 1st September 2020 to 31 August 2021. We also reduced our contribution to the Sutton Circuit. We were helped by the Government's furlough scheme. We believe our staff, supported by our volunteers, are a vital part of our work and our outreach and we maintained our commitment to our staff. Details of the actions we took are set out below.

As a result, there was a surplus of £50,926 in the reserves in the 2020-21 year (as covered by this annual report). This was comprised of a surplus of £25,819 on the English Congregation's accounts, a surplus of £18,075 on the Chinese Congregation's accounts, a surplus of £9,561 on designated funds and a loss of £2,529 on restricted funds.

Budget for the year to August 2021

The Budget for 2020-21 was set as a deficit on the general fund of £42,250. Until March 2020 we were working approximately in line with budget. Following the lockdown, the church restricted its expenditure as described above and the budgeted loss of £42,250 was turned into a surplus of £25,819.

Income for the year to 31 August 2021 for the English Congregation

- **Giving:** Giving (including the associated gift aid) was down almost 10% on the previous year with minimal cash collections from services, the sad death of some of the older members of our congregation and few opportunities for us to welcome new members.
- **Lettings by commercial users:** The church was gradually opened to commercial lettings from May 21 and for a brief period in the autumn of 2020. We were fortunate to receive £24,337 in total, however this just over £17,000 down on the previous year and about a third of that prior to the pandemic.
- **Income from Church Users:** we were fortunate and grateful to the Chinese congregation for maintaining their contribution. With the longer opening hours the nursery increased its contribution by about 15% to £14,220.
- **Return on Investments:** About 50% of reserves (about £230,000) are invested in a mixed equity fund managed by the Methodist Central Finance Board and the remainder in cash or cash deposits. The income from dividends and the profit on its revaluation contributed about £38,000. There is minimal return on our cash investments given the low level of UK interest rates.

Expenditure

- **Caretaking:** Our two caretakers have been fully employed keeping our building safe, as well as carrying out a number of decorating and minor improvements to our buildings. They have done an excellent job.
- **Maintenance:** The major expenditure incurred was an upgrade to our audio-visual technology so that we could live-stream our services on 'Youtube'. This represented about half of the £12,879 spent on maintenance and repairs and meant that total expenditure was only two thirds on that in the previous years and well below that typically spent pre-pandemic.
- **Coffee Shop "Roots":** Roots is regarded as a key opportunity for outreach from our church and many events were/are centred around its facilities. Prior to lockdown Roots takings were running at about £50,000 per annum and it was meeting our expectation to break even. However, during 2020-21 it was only open 18 weeks and even then on a very restricted and socially distanced basis and turnover fell to an annualised basis of £18,000pa. Turnover had begun to increase in July and so it is planned to open Roots from 9am-2pm every weekday for most of next year. However, due to the much lower level of sales Roots did need £4,628 of support from the Church to operate in 2020-21.
- **Mission and Outreach:** In addition to the support for Roots we spent £6,784 on our Mission and Outreach mostly on events for Children and Families including our August Holiday Club which was again thoroughly enjoyed by all the children who attended and warmly praised by their parents.
- **Administration:** Our church office is ably run by two members of staff who deal with all the lettings, the covid risk assessments, the wide range of enquiries, keeping our church operating smoothly and without whose services we could not function. We are very grateful to them both.
- **Music:** After just over four years, our Music Director resigned at the end of the year. She had run our Rejoice Choir and led our worship band; we are very grateful for the hard work and energy which she devoted to her work with us.

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Outlook for the year 2021/22

The English congregation recognises that it should look to use its reserves for the Glory of God's Work and our outreach in our local community. A deficit of about £40,000 has therefore been set as our Budget for the year to 31 August 2022. This does assume that there are no further serious disruptions from a continuance of the Covid pandemic. We look forward to our church gradually returning to the vibrant community it was prior to the pandemic.

Conclusions

Our annual report comprises the combination of three distinct entities which are managed separately. The English Church Congregation, The Chinese Church Congregation and our Ready Teddy Go nursery. It is the English Church Congregation which is also responsible for our buildings, but each has its own management group and its own reserves which have been combined within this set of accounts. Each has ample reserves and has been blessed that the impact of the pandemic has not caused a serious depletion of their financial position even though it has not been practical to use these reserves to significantly improve our Outreach and Mission into our local community. However, the earlier section of this report has demonstrated the extent to which we have been able to run a number of the important activities which we traditionally used to do.

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

General Fund

As at 31 August 2021 the net current assets of the General Fund of the Church were £207,456 (balance sheet - net current assets - £197,456 plus £10,000 - savings bond investment), giving approximately 9 months cover for expenditure.

Gifts & Memorials Fund

This is an unrestricted fund holding mainly legacies and can be used for capital items and other projects in the church. Bequests received by the church are placed in this fund. The fund has been and will be used to continue to employ a lay pastor. The balance in this fund is £311,411 (BS6.2).

Children and Family Leader Fund

This fund (CFL) supports the appointment and cost of a CFL. Its current balance is £4,853 (BS6.2). The CFL terminated her employment at the end of August 2021 and the post is currently being reviewed.

Book Fair Donations

The Book Fair did not take place in 2021 so no donations were made. It is hoped that it will take place again in February 2022.

Benevolence Fund

The Benevolence Fund is used for ministers to pay for charitable needs. Its current balance is £3,580 (BS7.2). It is now topped up from gifts.

Chinese Congregation Fund

This Chinese Congregation is an integral part of the church. However, they maintain their own accounts because of the specific method of their operation. Their income is from the regular giving of the congregation. Their expenditure is mainly their contribution to the main church for their use of the premises and for the future support of the ministry. The balance at the end of the year was £270,785.

Nursery

The Nursery (Ready, Teddy, Go) opened the year with a balance of £48,146 (BS6.2). There was a surplus of £15,929 leaving a balance of £64,075. Their income is from the children who attend and grants from Surrey County Council. Expenditure is mainly on salaries as well as activity material and the use of the church community hall.

Valuation of Properties

The church was included in the balance sheet at historical cost for the first time in 2015/16.

Reserves Policy

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the assessment and to be able to continue, in the short term, funding planned activities in the event of any inability to raise the funds from the giving of the church and the use of the premises. The current level is £120,000 and £126,750 for next year 2021/22.

Plans for 2021/22

There are still 2 years of funding required for the lay pastor. This will be funding of about £40,000 from bequests in the Gifts & Memorials Fund and there are sufficient funds available for this. The main part of future funding of the general fund will be borne by income as described above. Any long term shortfall will be borne by the Gifts & Memorials Fund.

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRS 102) 2015

Full Name of Church	Epsom Methodist Church
Registration Charity Number	1127787
Date of registration	30th January 2009
Main communication address	Church Office Epsom Methodist Church Ashley Road Epsom Methodist Church Surrey KT18 5AQ

The members of the Epsom Methodist Church meeting are the Charity Trustees , membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

The full list of current Church Council members and key lay employees is shown in Appendix A to this report. The full list of those who served during the year is shown in Appendix B.

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

Independent examiner	Jacob, Cavenagh and Skeet 5 Robin Hood Lane, Sutton, SM1 2SW
Investment Bankers	Central Finance Board of the Methodist Church Trustees for Methodist Church Purposes

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Aims and organisation

The Charity objective is:

Provide public acts of worship and sacred space for church members and non-members.
Teach Christianity in sermons, courses and small groups.
Visit the sick and bereaved.
Promote Christianity in events and services.
Provide children, youth, parents and senior citizens with a Christian ethos.
Promote the mission of the church in activities for older people, parents, nursery and toddler groups.
Support specific charities in the UK and overseas financially and with prayer.

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

This is carried out in Epsom Methodist Church through:

Worshipping God through prayer, song and other acts of worship.
The organisation and resourcing of regular 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.
Promotion of Christianity through the staging of events and services.
Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

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

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

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

Day to day management of the church is undertaken by the Church Stewardship team along with the Minister.

The Trustees are appointed at the AGM of the church.

Trustee Training

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

Related Parties

The Church is part of the Sutton Circuit which is part of the London District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are:

Scout and Guide groups
Little Monkeys, weekly morning group for parents and toddlers
Roots Coffee Shop, church open weekdays for refreshments
Nursery - Ready, Teddy, Go, nursery meeting every weekday morning
Loss and Bereavement Support Group Meeting 2nd and 4th Tuesdays
Wesley Quilters, weekly sewing group
Table Talk, monthly meeting for mothers
Friday for Families @EMC, weekly morning group for parents and toddlers
Chinese Congregation and all their related groups

Epsom Methodist Church
TRUSTEES' ANNUAL REPORT (continued)

Risk Management

The major risks have been identified and recorded by the Trustees 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 quarterly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

The top risks in the church were last identified as:

- 1) We do not have sufficient volunteers for all the desired initiatives and we do not yet know whether the pandemic will have negatively influenced the willingness of those volunteers whom we have used.
- 2) The Pandemic may well have changed the way in which "Church" and "Services" are delivered and received. We will need to revise our strategic direction and forward planning as soon as we have some idea of the longer-term implications.
- 3) While EMC has been blessed with ample reserves the Pandemic has had a material adverse impact on our annual budget and we will need to make adjustments if the level of deficits is not reduced materially.

These risks are being addressed in the Church Council, the Leadership Team and the Resources Committee.

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 disclosures 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, cooperating 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

The Epsom Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practices.

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

The Trustees' Annual Report was approved by the Church Council on 16th March 2022 and signed on behalf of the trustees by:



Rev Catherine Hutton

Church Council Chairman

Name of Church

Epsom Methodist Church

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

	Notes to the accounts	General Fund (Unrestricted)	Chinese Congregation Fund (Restricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21	Total 2019-20
		£	£	£	£	£	£	£
Income and endowments from:								
Donations and legacies								
Collections and Gift Aid	2	125,280	91,580				216,860	205,591
Donations and Gift Aid	3	2,542	1,150	11,602	125		15,419	47,775
Legacies	4			52,793			52,793	58,688
Charitable activities								
Contributions from church organisations	5	995					995	5,905
Use of premises by external users	5	24,337					24,337	41,380
Roots trading income	6			5,989			5,989	35,580
Nursery income	7			112,691			112,691	93,704
Other trading activities								
Letting of church flat	5	13,200					13,200	13,200
Investments								
Interest	8	4,550	274	15	-	-	4,839	7,283
Other								
Other income	13	3,471		22,800	-		26,271	22,602
Total		174,375	93,004	205,890	125	-	473,394	531,708
Expenditure on:								
Raising funds								
Trust fund management charges	9	818				-	818	759
Book Fair costs							-	5,251
Charitable activities								
Mission and outreach	10	6,784					6,784	5,138
Roots goods and other expenses	6			2,976			2,976	17,339
Nursery other expenses	7			24,028			24,028	6,836
Building utilities	11	23,611					23,611	40,170
Building maintenance	11	11,786		1,093			12,879	17,293
Administration	12	8,064					8,064	6,753
Salaries	13	63,588	35,500	126,461			225,549	245,477
Circuit share	14	84,000		20,000			104,000	124,000
Donations to charities	15	3,500	16,655	-	2,654		22,809	16,960
Depreciation		2,189		12,053			14,242	13,598
Other								
Other expenditure	16	-	11,771	-	-	-	11,771	5,568
Total expenditure		204,340	63,926	186,611	2,654	-	457,531	505,142
Net gains/(losses) on investments		35,063	-	-	-	-	35,063	(4,044)
Net income/(expenditure)		5,098	29,078	19,279	(2,529)	-	50,926	22,522
Transfers between funds	17	20,721	(11,003)	(9,718)	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-	-
Net movement in funds		25,819	18,075	9,561	(2,529)	-	50,926	22,522
Reconciliation of funds		2,091,615	252,710	410,187	7,275	-	2,761,787	2,739,265
Total funds carried forward		2,117,434	270,785	419,748	4,746	-	2,812,713	2,761,787

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

2021	2020
1,981	7,069
1,981	7,069
-	-

Name of Church

Epsom Methodist Church

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

	Notes to the accounts	General Fund (Unrestricted)	Chinese Congregation Fund (Restricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
		£	£	£	£	£	£	£
Income and endowments from:								
Donations and legacies								
Collections and Gift Aid	2	141,288	64,303				205,591	200,358
Donations	3	2,264	12,695	32,691	125		47,775	82,297
Legacies				58,688			58,688	14,558
Charitable activities								
Contributions from church organisations	5	5,905					5,905	4,279
Use of premises by external users	5	41,380					41,380	64,534
Roots trading income				35,580			35,580	55,832
Nursery income				93,704			93,704	105,656
Other trading activities								
Letting of church flat	5	13,200					13,200	14,723
Investments								
Interest	8	5,793	1,349	101	8	32	7,283	9,559
Other								
Other income	13	6,604		15,998	-		22,602	11,712
Total		216,434	78,347	236,762	133	32	531,708	563,508
Expenditure on:								
Raising funds								
Trust fund management charges	9	747				12	759	924
Book Fair costs				5,251			5,251	-
Charitable activities								
Mission and outreach	10	5,138					5,138	15,784
Roots goods and other expenses				17,339			17,339	20,766
Nursery other expenses				6,836			6,836	17,991
Building utilities	11	40,170					40,170	49,649
Building maintenance	11	17,293					17,293	70,144
Administration	12	6,753					6,753	5,298
Salaries	13	61,615	36,000	147,862			245,477	222,137
Circuit share	14	103,329		20,671			124,000	109,359
Donations to charities	15	3,500	12,960	-	500		16,960	38,095
Depreciation		1,658		11,940			13,598	14,618
Other								
Other expenditure	16	-	(7,791)	7,317	-	6,042	5,568	29,100
Total expenditure		240,203	41,169	217,216	500	6,054	505,142	593,865
Net gains/(losses) on investments		(4,044)	-	-	-	-	(4,044)	4,158
Net income/(expenditure)		(27,813)	37,178	19,546	(367)	(6,022)	22,522	(26,199)
Transfers between funds		13,949	(11,506)	(2,443)	-	-	-	-
Other recognised gains/(losses)		-	-	-	-	-	-	-
Gains/(losses) on revaluation of fixed assets								
schemes		-	-	-	-	-	-	-
Other gains/(losses)			-	-	-	-	-	-
Net movement in funds		(13,864)	25,672	17,103	(367)	(6,022)	22,522	(26,199)
Reconciliation of funds		2,105,479	227,038	393,084	7,642	6,022	2,739,265	2,765,464
Total funds carried forward		2,091,615	252,710	410,187	7,275	-	2,761,787	2,739,265

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

2020	2019
7,069	35,708
7,069	35,708
-	-

Epsom Methodist Church
Balance Sheet as at 31 August 2021

Unrestricted General Fund	Chinese Congregation Fund (Restricted)	Designated (Unrestricted)	Restricted Funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£	£

Tangible Fixed Assets*

	Notes						
Church buildings	BS1	1,905,444				1,905,444	1,905,444
Equipment	BS1	4,534		39,408		43,942	51,958
Investment properties							
Investments	BS2	10,000				10,000	10,000
Total fixed assets		1,919,978		39,408		1,959,386	1,967,402

Current Assets

Debtors and Prepayments	BS3	37,588		42,293		79,881	38,820
Investments with TMCP	BS4	138,683		273,972		412,655	408,979
Central Finance Board Deposits	BS4	13,721	211,494		4,746	229,961	240,588
Cash at Bank and in hand	BS4	9,826	60,093	64,075		133,994	114,442
Total current assets		199,818	271,587	380,340	4,746	856,491	802,829
Creditors (due in under 1 year)	BS5	2,362	802			3,164	8,444
Net current assets (liabilities)		197,456	270,785	380,340	4,746	853,327	794,385
Total assets less current liabilities		2,117,434	270,785	419,748	4,746	2,812,713	2,761,787
Loans and creditors due after 1 year							
Provisions for liabilities and charges							
Net assets		2,117,434	270,785	419,748	4,746	2,812,713	2,761,787

Funds of the Church

General Fund (Unrestricted)	BS6.1	2,117,434				2,117,434	2,091,615
Chinese Congregation (Restricted)	BS7.1		270,785			270,785	252,710
Other Designated funds (Unrestricted)	BS6.2			419,748		419,748	410,187
Other Restricted funds	BS7.2				4,746	4,746	7,275
Total Funds		2,117,434	270,785	419,748	4,746	2,812,713	2,761,787

The financial statements were approved by the trustees on 16th March 2022 and were signed on their behalf



Rev Catherine Hutton

Epsom Methodist Church

Statement of Cash Flows for year ended 31st August 2021

	2021	2020
	£	£
Cashflows from operating activities		
Net cash provided by operating activities	(21,076)	4,597
Cashflows from investing activities		
Interest receivable	4,839	7,283
Purchase of investments		(50,380)
Proceeds from sale of investments	31,350	24,186
Investment in property, plant and equipment	(6,225)	-
Net cash used in investing activities	29,964	(18,911)
Change in cash & cash equivalents in the reporting period	8,888	(14,314)
Cash and cash equivalents at the beginning of the reporting period	499,067	513,381
Cash & cash equivalents at the end of the reporting period	507,955	499,067
Classified on the Balance Sheet as:-		
TMCP deposit	144,000	144,037
Central Finance Board Deposits	229,961	240,588
Cash at bank and in hand	133,994	114,442
	507,955	499,067
Reconciliation of net income/(expenditure) to net cashflow from operating activities		
Net income/(expenditure) from reporting activities (as per the Statement of Financial Activities)	50,926	22,522
Adjustments for:-		
Non-cash donations		
Depreciation	14,241	13,598
Interest receivable	(4,839)	(7,283)
Gains/(losses) on investments	(35,063)	4,044
Net (income)/expenditure on endowment fund	-	6,022
(Increase)/decrease in debtors	(41,061)	6,328
Increase/(decrease) in creditors	(5,280)	(40,634)
Net cash provided by operating activities	(21,076)	4,597

Epsom Methodist Church

Notes to the Accounts

1 Basis of accounting and accounting policies

i Basis of accounting

Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), SORP(FRS102), as amended by Update Bulletin 1, and the Financial Reporting Standard applicable in the UK and Republic of Ireland, FRS 102.

ii Public benefit entity

The Epsom Methodist Church meets the definition of a public benefit entity under FRS 102. It is an unincorporated charity with a main address of Epsom Methodist Church, Ashley Road, Epsom, K18 5AQ.

iii 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. 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. The financial statements are prepared in pounds sterling rounded to the nearest pound.

iv Charities Act

The financial statements have been prepared under the Charities Act 2011 and the 2008 accounting and reporting regulations in order to be able to show a true and fair view, as required by the regulations.

v 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.

vi Income recognition

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

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

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.

viii VAT

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

ix Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000 and are written off over a specified number of years.

The freehold and/or long leasehold property is shown in the accounts at deemed historical cost representing the property's gross carrying value at time of being built. No depreciation is provided because the trustees consider the residual value of the property in its present condition to be not less than its insurance cost and, in the absence of any evidence of impairment, any depreciation provision for the buildings component of the property would be immaterial.

x Monetary Investments

The Church's investments are deposited with TMCP as custodian trustees. The valuations, at market value, are those provided by TMCP.

TMCP is the legal owner and custodian trustee of all Methodist model trust property, including legacies, endowments and accumulated funds. Trust property is held for and on behalf of local managing trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

The funds that support the Church's other funds (as listed below) are held by TMCP in trustees interest funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

xi Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Church or prepaid by the church. Creditors are recognised at the amount expected to be settled.

xii Methodist Connexional Funds

The church pays an assessment/share quarterly to the Sutton Methodist Circuit. The District (a group of contiguous circuits) quarterly remits to The Methodist Church Fund most of the sum received from the Circuits. A small sum is retained by the District to meet its own costs.

Epsom Methodist Church

Notes to the Accounts

2 Collections and gift aid

	General	Chinese	2021	2020
Collection	101,192	78,456	179,648	167,337
Gift Aid	24,088	13,124	37,212	38,254
Total	125,280	91,580	216,860	205,591

3 Donations

	General fund	Chinese Congregation	Designated funds	Restricted funds	2021	2020
Donations to the church general fund	2,522				2,522	1,266
Donations towards the cost of the premises	20				20	998
Donations for Children and Families Leader			11,602		11,602	19,723
Donations for Roots					-	-
Donations for Book Fair					-	12,968
Donations for Benevolence				125	125	125
Chinese Congregation donations		1,150			1,150	12,695
Transfers					-	-
Total	2,542	1,150	11,602	125	15,419	47,775

4 Legacies

A part (£10,000) of a legacy was received during the year. The balance of £42,293 was received during the year 2021-2022 and was included in the accounts as a debtor. A further bequest of £500 was also received.

5 Income from use of the premises

The income from the use of the premises by outside users was £24,337. The rental income from the caretaker's flat was £13,200 for the year. In addition to these, £25,220 was received from church organisations who make a contribution (not a charge) towards the use of the premises.

	2021	2020
Church organisations	995	5,905
Received by transfer	25,220	21,150
External lettings	24,337	41,380
Rent from flat	13,200	13,200
Total	63,752	81,635

Church organisations which do not appear in this report contributed £995 for their use of the premises. Other church organisations which appear in this report contributed £25,220 (Nursery £14,220, Chinese £11,000) by transfer. This totalled £26,215 which was contributed by church organisations.

6 Roots

Roots is a coffee shop run by the church offering hot and cold drinks, snacks and light lunches. It also takes bookings for parties and business lunches. It is a significant part of the outreach of the church and until the Covid-19 pandemic broke in March 2020 was very successful. Following the outbreak it closed down and only started trading during September and October 2020 and then fully again from May 2021. It is not intended to make a profit but, until the temporary closedown, was on target to break even. The church underwrites any loss on the year. Last year this was £7,866. This year it was £4,627. This support comes from the Mission and Outreach Fund and is a part of its budget. All income is from over the counter sales. The breakdown of costs is very simple and is as follows:

Receipts from card and cash payments	5989
Special bookings	0
Value of stock at year end	378
Grant from church	4,627
Total income	10,994

Purchase of provisions	2976
Fittings	27
Wages	7,430
Card payment machine	561
Total expenditure	10,994

Epsom Methodist Church

7 Nursery

The Nursery, which is OFSTED approved, has been operating in the church for very many years. From January 2021 it runs every weekday in term time from 9.15am to 3.15pm and takes children from the surrounding area. It makes a donation, currently £1,270, each month for the use of the church hall. It has its own management committee comprising nursery staff and church members. Its operating costs each year are of the order of £96,000. It was incorporated into the church accounts in 2018/19. Its funding is from the parents' fees and grants from Surrey County Council. Its main expenditure is on staff wages and equipment and the use of the church Community Hall.

Opening balance		48,147
Income		
Surrey County Council grants	72,550	
Other grants and deposits	8,217	
Fees	28,824	
Deposits and donations	1,900	
Fundraising	1,085	
Other income	115	112,691
Interest		15
Total income		112,706

Expenditure		
Staff costs		72,624
Administration	5,150	
Hall rent	14,220	
Donations	1,100	
Returned deposits	1,800	
Equipment repairs	1,671	
Other expenditure	213	
Total expenditure (less staff costs)		24,154
Closing balance		64,075

Nursery expenses of £24,028 (see SOFA) comprise £24,154 less transferred printing costs of £126.

8 Interest

	General	Chinese	Designated	Restricted	Endowment	2021	2020
Interest	568					568	1,364
Dividends/Fixed interest received	3,982					3,982	4,429
Chinese Congregation CFB		274				274	1,349
Nursery			15			15	101
Restricted funds						0	8
Endowment funds						0	32
Total	4,550	274	15	0	0	4,839	7,283

9 Trust fund management charges

Fund	Notes 7-10	Endowment	2021	2020
17544	86		86	86
19520	665		665	595
20912	67		67	66
21290 Hudson Bequest		0	0	12
Total	818	0	818	759

Epsom Methodist Church

10 Mission & Outreach

Area of activity (net expenditure)	2021	2020
Children	4,652	3,528
Adults	2,046	(1,653)
Teaching	86	1,497
Food		23
Subscriptions		1,325
Worship		418
Total	6,784	5,138
Transfer to printing	19	98
Transfer to Roots for refreshments		154
Transfer to underwrite Roots	4,628	7,867
Income from events	635	4,669
Total expenditure on Mission & Outreach	12,066	17,926

Mission and Outreach are at the heart of the church's work. This covers work with children and adults both within and outside the church. The work is described elsewhere in this report. Mission & Outreach is not expected to cover its costs, so a budget is set every year to enable the work to take place. Food, Worship and Subscriptions were moved to Administration for 2020/21 so are not recorded here.

11 Property utilities and maintenance

	General	Designated	Restricted	2021	2020
Cleaning	4,664			4,664	20,353
Utilities	11,825			11,825	11,862
Insurance	6,872			6,872	6,621
Flat	250			250	1,334
Total utilities	23,611			23,611	40,170
Maintenance and Repairs	11,786	1093	0	12,879	17,293
Total	35,397	1,093	0	36,490	57,463

12 Administration

	2021	2020
Telephone	1,037	1,486
Administration	5,017	4,067
Accounts examination	2,010	1,200
Total	8,064	6,753

Epsom Methodist Church

13 Salaries and associated costs

Salaries were paid to 11 staff and were as follows:

	General	Chinese	Designated	2021	2020
Salaries	55,693		42,182	97,875	101,184
National Insurance Contributions	2,984		2,909	5,893	5,177
Pension Fund Contributions	1,440		166	1,606	2,848
Furlough pay	3,471		8,580	12,051	22,602
Nursery payroll costs			72,624	72,624	77,666
Chinese ministry	0	35,500		35,500	36,000
Total	63,588	35,500	126,461	225,549	245,477

The Government furlough scheme was introduced at the beginning of the lockdown in March 2020 due to the corona virus pandemic. The church took advantage of this and the following contributions were received this year for the general fund: caretakers £307, secretaries £2,305, music director £859, total £3,471 and designated funds: Roots £8,580. The total received was £12,051. This is recorded under other income in "Other".

The Chinese ministry is a payment to the Sutton Methodist Circuit for the full cost of this ministry. This comprises stipend, expenses, manse rent, council tax and water rates. Of the full cost, £20,000 is received as a grant from the Methodist Connexion and £6,002 as a payment from the Malaysian Conference. The remaining £35,500 is underwritten by the Chinese Congregation.

Mr Michael Arthur, the husband of the trustee Mrs Ann Arthur, was paid gross wages of £303 (to August 2020: £2,660) for his work as a caretaker until his retirement at the end of October 2020. Mrs Hannah de Bourcier, a trustee of the church, was paid a gross salary of £29,320 (2019/20 £19,333 for 8 months) for her work as the Children's and Families' Leader. Her husband, Simon de Bourcier, was paid £5,000 for his work in the preparation of scripts and other documents for Hannah de Bourcier's work. Hannah de Bourcier's salary while a trustee is covered by this declaration in the Constitutional Practice and Discipline (CPD) of the Methodist Church - Employees of managing trustees may become members of the body constituting those trustees ex officio or by election or appointment on the same basis as if they were not employees and may retain any increased benefits resulting from a subsequent change or changes to their terms of employment as if they were not trustees. (CPD Part 2 Model Trusts 2 Managing Trustees (2))

14 Circuit share

Epsom Methodist Church is a part of the Sutton Circuit which is a group of churches in north east Surrey. The Sutton Circuit is responsible for the housing and payment of all the ministers in the circuit and it also makes a contribution to the London District who pass most of this to the Methodist Connexion which is the head of the church. The District acts mainly in an advisory role and has 3 (2 from September 2021) chairs who oversee the 33 circuits in the district. The circuit payment to the district pays towards these chairs and their support staff. The circuit pays for its ministers' housing and stipends. Each of the churches in the Sutton Circuit is invited to make a share offer to the circuit for the funding of the ministry and this constitutes the budget for the circuit along with other income from the letting of unused houses. This year Epsom Methodist Church offered a share of £104,000 (£130,000 in 2019/20). This was taken from the General Fund (£84,000) and the Gifts & Memorials Fund (£20,000). Further to this, the church sought a reduction in the final quarets payment of £6,000 (£32,500 down to £26,500) thus reducing the total for the year from £130,000 to £124,000. This was agreed by the Circuit Leadership. Because of the pandemic and its effect on the income of all the churches in the circuit, the circuit agreed to underwrite any loss on its budget by allowing the churches to offer all they could afford. As a result, Epsom offered £104,000 for 2020/21.

Epsom Methodist Church

15 Donations to charities

	General	Chinese	Designated	Restricted	Endowment	2021	2020
Methodist Church Mission in Britain Fund	500						
Methodist Church Training Fund	600						
Methodist Church Property Fund	1,350						
Support for Presbyters and Deacons	300						
Methodist Ministers' Housing Fund	750					3,500	3,500
Donations supporting Chinese ministry		16,655				16,655	12,960
Book Fair donations to charities			0			0	0
Benevolence Fund				2,654		2,654	500
Nursery							
Total	3,500	16,655	0	2,654	0	22,809	16,960

16 Other expenditure

	Chinese	Designated	Endowment	2021	2020
Excess of accruals from previous year for sundry costs	11,771			11,771	(7,791)
Close Book Fair fund and transfer to Epsom Book Fair CIC				-	7,317
Close trust 21290 (Peggy Hudson trust) (note BS8)				-	6,042
Chinese sundry costs					
Guides sundry costs					
Close Burden Trust (transfer funds to Benevolence Fund)					
Total	11,771	-	-	11,771	5,568

17 Transfers between funds

The following transfers were made between funds.

Transfers To	Transfers from				
	Donations	Chinese	Roots	Nursery	Book Fair
Use of premises	25,220	(11,000)		(14,220)	
Printing	129	(3)		(126)	
Wages for additional staff					
Underwrite deficit	(4,628)		4,628		
Provision of food for events					
Total	20,721	(11,003)	4,628	(14,346)	-

Epsom Methodist Church

BS1 Church Buildings

The church and other buildings have been valued at build price for each of the stages of their development. These are the stages recorded:

Original build cost	1914	£7,700
Construction of church hall and caretakers flat	1959	£18,000
Construction of transept	1962	£5,529
Construction of vestibule	1968	£3,258
Construction of Leyland Rooms	1984	£37,000
Church development phase 1 – addition to church and welcome area.	2008	£1,280,157
Church development phase 2 – youth hall	2012	£553,800
Total		£1,905,444

The Insurance value of the church at 31st August 2021 was £6,725,722 (31st August 2020 £6,615,722).

Church buildings and other major property

Church (non investment) land and buildings £	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Total £
Balance brought forward	1,905,444			-	137,098	2,042,542
Additions					6,225	6,225
Balance carried forward	1,905,444	-	-	-	143,323	2,048,767

Accumulated depreciation

Balance brought forward					85,140	85,140
Depreciation charge for year					14,241	14,241
Balance carried forward		-	-	-	99,381	99,381
Net book value						
Brought forward	1,905,444	-	-	-	51,958	1,957,402
Balance carried forward	1,905,444	-	-	-	43,942	1,949,386

The boiler and fire doors are written down annually by 10% and the rest by 20% on a straight line basis.

BS2 Investments

Change in investment values

Burden Bequest, Hudson Bequest and National Savings Investment Bond

	2021	2020
Carrying (market) value at beginning of year	10,000	16,022
Add: additions to investments at cost		32
Less: disposals at carrying value		6,054
Net gain(loss) on revaluation		0
Carrying (market) value at end of year	10,000	10,000

Deposit and Investment Funds at TMCP

	2021	2020
Carrying (market) value at beginning of year	408,979	373,666
Add Interest on investments	484	1,176
Add Dividends/fixed interest received	3,982	4,428
Less: administration charge	(818)	(747)
Add: additions to investments at cost	-	58,686
Less: disposals at carrying value	(35,035)	(24,186)
Net gain/(loss) on revaluation	35,063	(4,044)
Carrying (market) value at end of year	412,655	408,979

Balances in TMCP funds by deposit and investment

	2021	2020
Balance in Deposit fund	232,474	212,926
Balance in Investment fund	144,001	196,053
Balance in CFB Short Fixed Interest Fund	36,180	0
Total	412,655	408,979

Epsom Methodist Church

BS3 Debtors and Prepayments

	2021	2020
Prepaid assessments	26,000	26,000
Gift Aid due on General and other funds	9,221	10,896
Gift Aid due on Chinese congregation funds	-	-
Gift Aid due on Children & Family Leader fund	528	836
Balance of legacy received in 2021-2022	42,293	-
Roots stock at year end	378	
Unpaid utilities		228
Other debtors	1,461	860
Total debtors and prepayments	79,881	38,820

BS4 Analysis of cash at bank

	2021	2020
Working Funds		
Bank balance held in HSBC (General fund)	1,724	2,572
Bank balance held in CAF Bank (General fund)	8,103	5,539
Bank balance held in HSBC (Chinese Congregation)	60,093	58,184
Bank balance held in CAF Bank (Nursery)	64,074	48,147
Total of bank balances	133,994	114,442
CFB fund balances		
CFB fund (English Congregation)	18,467	41,383
CFB fund (Chinese Congregation)	211,494	199,205
Total of CFB fund balances	229,961	240,588
Deposit Funds		
Trust fund 17544	50,564	43,103
Trust fund 19520	362,091	332,614
Trust fund 20912	-	33,262
Total of deposit fund balances	412,655	408,979
Total cash, bank and trusts	776,610	764,009

The total for comparison with the balance sheet is the sum of the TMCP trusts, the CFB deposits and the bank balances. When they occur, the TMCP endowment funds are added in too (2020 comparison)

BS5 Analysis of current liabilities and long term creditors

	2021	2020
Administration	712	7,244
Account examination	1,650	1,200
Provision for Chinese Congregation	802	-
Total	3,164	8,444

Epsom Methodist Church

BS6 Unrestricted Funds

BS6.1 General Fund

Fund Name	2020	Income	Expenditure	Transfer	Investment Gains	2021
General Fund	2,091,615	174,375	204,340	20,721	35,063	2,117,434

Fund Name	2019	Income	Expenditure	Transfer	Investment Gains	2020
General Fund	2,105,479	216,434	240,203	13,949	(4,044)	2,091,615

The main asset of the fund is the original build value of the church, £1,905,444. In addition the General fund maintains liquid assets which amount to £207,458 which are 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. The General Fund received by transfer £11,000 from the Chinese Congregation for their use of the premises.

BS6.2 Designated Funds

Fund Name	2020	Income	Expenditure	Transfer	Value of stock	2021
Roots	-	5,989	10,616	4,627	-	-
Children & Families Leader	30,868	11,602	37,617	-	-	4,853
Gifts & Memorials	283,280	52,793	24,662	-	-	311,411
Nursery	48,146	112,706	82,432	(14,345)	-	64,075
Equipment	47,893	3,569	12,053	-	-	39,409
Totals	410,187	186,659	167,380	(9,718)	-	419,748

Fund Name	2019	Income	Expenditure	Transfer	Value of stock	2020
Book Fair	645	12,968	12,568	(1,045)	-	-
Roots	-	49,412	58,333	8,921	-	-
Children & Families Leader	38,181	21,889	29,202	-	-	30,868
Gifts & Memorials	245,263	58,688	20,671	-	-	283,280
Nursery	49,162	93,805	84,502	(10,319)	-	48,146
Equipment	59,833	-	11,940	-	-	47,893
Totals	393,084	236,762	217,216	(2,443)	-	410,187

The purpose of the Book Fair is to generate funds for donations to charities and is the church's main fundraising activity. The balance retained was for setting up the following year. Prior to the running of the Book Fair, the event was removed from the church accounts to become a Community Interest Company, Epsom Book Fair CIC. Hence the funds were transferred to the new company and the closing balance in the church fund became zero. During the setup of the Book Fair each year, small costs are incurred. Also, during the Book Fair itself, the Roots card payment machine is used to receive payments. Both of these transactions are managed by the church and then reconciled with the Book Fair when it is closed for the year.

Roots Coffee Shop provides a refreshment service to the church and the local community in a safe and friendly environment. It is not intended to be profit-making but would ideally break even. The Covid-19 pandemic closed it down at the end of October until May 2021 because there were no activities in the church. The main 2 staff were put on furlough and were paid for their basic hours. By the end of the year, the church transferred £4,627 from Mission & Outreach into its funds to cover the operating loss.

A renamed Children & Families Leader was appointed in January 2020. Mrs Hannah de Bourcier took up the post and has shown herself to be very effective at her work. As well as running children and family activities, she presents the FAME channel on Youtube (FAMilies at Emc). Unfortunately, she had to resign at the end of August 2021. The future of the post is being considered during the early part of the 2021/22 year.

The Gifts & Memorials Fund receives bequests from the estates of church members and others who have died. A part bequest of £10,000 was received during the year. This fund covers part of the cost of the Lay Pastor Chris Shaw and other capital costs.

Equipment is mainly the gas boiler, audio visual equipment used on the church premises, the setting up of the Roots coffee shop and the new organ and piano. The expenditure is the reduction in value as the equipment is written off.

Epsom Methodist Church

BS7.1 Chinese Congregation Fund

Fund Name	2020	Income	Expenditure	Transfer	2021
Chinese Congregation	252,710	93,004	63,926	(11,003)	270,785

Fund Name	2019	Income	Expenditure	Transfer	2020
Chinese Congregation	227,038	78,347	41,169	(11,506)	252,710

The purpose of the fund is for use at the discretion of the trustees in the furtherance of the general objectives of the Chinese Congregation. Its main source of income is the giving of the Chinese Congregation both weekly and by special collections. A transfer of £11,000 was made to the General Fund for the use of the premises.

BS7.2 Other Restricted funds

Fund Name	2020	Income	Expenditure	Transfer	2021
Benevolence fund	6,109	125	2,654		3580
Small groups	1,166	0	0		1166
Totals	7,275	125	2,654	-	4746

Fund Name	2019	Income	Expenditure	Transfer	2020
Benevolence fund	6,484	125	500		6,109
Small groups	1,158	8	0	-	1,166
Totals	7,642	133	500	-	7,275

The Benevolence Fund is required by Methodist Standing Order 651 and is for the relief of poverty and distress.

The Church holds funds for small groups within the church's life where interest is earned for the funds from being invested in the Central Finance Board Deposit Fund.

All references to transfers are explained in section BS6.1 and BS6.2.

Epsom Methodist Church

BS8 Endowment Funds

The Burden bequest and the Hudson bequest have both been closed.

Funds of Other Organisations in the Church

Internal Organisations	Opening balance	Income	Expenditure	Closing balance
Cricket Club	1,085	2,385	2,009	1,461
Genesis	847	0	400	447
Little Monkeys	992	0	0	992
Welcome Club	0	474	474	0
Table Talk	168	100	0	268
Wesley Quilters	548	1	549	0
Totals	3,640	2,960	3,432	3,168

ON1 Capital commitments and contingent liabilities

At 31st August 2021 the Church had no capital commitments.

No contingent liabilities were identified at 31st August 2021.

ON2 Loans and creditors due after one year

No loans and creditors due after one year were identified at 31st August 2021.

(ON - Other Note)

Epsom Methodist Church

ON3 Related party transactions

Name of related party	Relationship	Payments to related parties during the year 2020/21	Payments to related parties during the year 2019/20
		£	£
Action for Children	Connexion	567	8,029
Ministerial Housing Society	Connexion	750	750
Ministerial Training	Connexion	600	600
Fund for Support of Presbyters & Deacons	Connexion	300	300
Fund for Property	Connexion	1,350	1,350
Mission Alongside the Poor	Connexion	500	500
Epsom & Ewell Foodbank*	Charity	0	2,500
Epsom Methodist Scouts*	Church	0	6,500
Epsom & Ewell PHAB*	Charity	0	1,750
Hope4Malawi*	Charity	0	3,200
Church Children and Families Leader*	Church	0	6,000
Epsom Methodist Guides*	Church	0	2,000
Rainbow Trust*	Charity	0	1,850
Garden Roots Children's Charity*	Charity	0	900
Christian Aid	Charity	0	113
Total		4,067	36,342

All transactions were donations.

All donations marked * were made through Epsom Book Fair CIC. The explanation about the reason for the Book Fair being a CIC is explained on page 9 under the financial performance review.

During the year there was no:

Income from related parties

Loans to or from related parties

Amounts owed by or to related parties on 31st August 2021

Epsom Methodist Church

Chinese Congregation Report

Income

A number of areas of giving continue to have been affected by the pandemic. The Sunday offering (£58,570) has increased again (2020 £53,296).

The Thanksgiving has dropped by almost half from £6,825 to £3,515. However, the Mission Fund collection has more than doubled from £5,090 to £11,925.

There was a special collection of £1,150 to support Jerry in his theological study.

Interest from the Central Finance Board account decreased with the sharp fall in interest rates from £1,349 to £274.

Gift Aid had been expected to fall but actually increased from £11,005 to £13,124.

The year to April 2021 has seen more members making regular bank transfers.

A further help was that the English congregation did not use all of its GASDS (small donations) allowance and the Chinese congregation benefited by £1,110.

Total income was up from £78,347 (18.7%) to £93,004.

Expenditure

There are 2 main items of expenditure. The first is the support for Rev Ung Soon Nguang, our minister who joined us five years ago. This year the support of £35,500 was contributed to maintain the Chinese Ministry Fund with a positive balance. This was a small decrease of £500 over the previous year (£36,000). The grant of £20,000 was still in place but this is the final year. The contribution was significant, being 51.35% of all expenditure (£36,000, 58.19%) in 2020).

£16,504 (23.22%) was contributed for Jerry's theological study, this being the first year of a three year course.

£5,090 was accrued in the year and scheduled to be paid in 2021-22.

Summary

Our income comes mainly from Sunday offerings, tax refunds and Thanksgiving. There were also collections for missionary funds and other special offerings.

The expenditure has been mainly on the following:

- Cost of ministry.
- Sponsorship of theological study.
- Worship and helping the Hastings Chinese congregation to have regular weekly worship.
- Support of pastoral care including home visiting of members, the farewell at Pastor Yip's retirement and Christmas gifts.

Epsom Methodist Church

Appendix A

The following are the current members of the Church Council (Managing Trustees):

Ministers

Rev Catherine Hutton, Rev Ung Soon Nguang, Mr Chris Shaw

Secretary

Richard Chandra-Rajan

Treasurer

Richard Smith

Stewards Team

Mark Angel, Val Imms, Simon Jump, Lisa Halstead, Hilary Willson
(not trustee) Jane Ruis, Tom Ruis

Property Stewards

Jacqui Raggett

Pastoral Secretary

Pam Brogan

Chairman of Resources Committee

Mr Andrew Jennings

Chinese Congregation

Mr Chee Hong Fui

Circuit Steward Representative

Vacant

Elected Representatives

Ann Arthur, Jane Barden, Liz Frost, Robert Hill, Gillian Mead, John Riley, Meryl Smith

The following are the trustees who served during the year and are appointed by the Church Council as and when necessary.

Mr Mark Angel (appointed 05/07/2021)

Mrs Ann Arthur

Mrs Jane Barden

Mr Jim Bosley (resigned 12/10/2021)

Mrs Pam Brogan

Mr Richard Chandra-Rajan

Mrs Hannah de Bourcier (resigned 31/08/2021)

Mrs Liz Frost

Mr Chee Hong Fui

Mrs Hilary Gudge (resigned 05/07/2021)

Mrs Lisa Halstead

Mr Robert Hill (appointed 05/07/2021)

Rev Catherine Hutton

Mrs Val Imms

Mr Andrew Jennings

Mr Simon Jump

Miss Sharon Lam (resigned 23/02/2021)

Mrs Gillian Mead

Rev Ung Soon Nguang

Mrs Jacqui Raggett

Mr Steve Rebus (resigned 05/07/2021)

Mr John Riley

Mr Chris Shaw

Mrs Meryl Smith

Mr Richard Smith

Miss Carol Stringer (resigned 12/10/2021)

Mrs Kathryn Thompson (resigned 05/07/2021)

Mr Peter Thompson (resigned 05/07/2021)

Mrs Hilary Willson

Epsom Methodist Church

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

16th March 2022

Name

Richard T Smith

Address

13 Hazon Way, Epsom, Surrey, KT19 8HD

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on

16th March 2022

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Catherine Hutton

Date

16th March 2022

Epsom Methodist Church

Independent Examiner's Report to the Trustees of Epsom Methodist Church

I report to the charity trustees on my examination of the accounts of the Epsom Methodist Church (the Church) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity'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 as 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.

Independent Examiner's Statement

The church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

1. accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102)

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.

Name

Paul Newton FCA
Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Signature



Date

12/4/2022