



ANNUAL REPORT AND ACCOUNTS 2024/2025

(ACCRUALS BASIS)

For the year ended 31st August 2025

Charity registration number: 1127787

Methodist Circuit Number: 35/39

Chair of Trustees: Reverend Catherine Hutton

Acting treasurer: Mr Robert Hill

Epsom Methodist Church Trustees' Annual Report and Accounts

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Epsom Methodist Church Trustees' Annual Report for 2024/25

Objectives and activities

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| <p>Summary of the purposes of the charity as set out in its governing document</p> | <p>Epsom Methodist Church serves as a centre for Christian faith, witness and service for the community of Epsom.</p> <p>The mission statement of the Church is 'To respond to God's love in Christ for everyone by being a real focus in the town for Christian teaching, worship and care.'</p> <p>The Chair of Trustees, the Reverend Catherine Hutton, works with a team of ordained and lay people, both paid and voluntary, to support and develop the life of the Church.</p> |
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>We strive to fulfil our mission through a wide range of activities:</p> <p><i>Teaching and Worship</i></p> <ul style="list-style-type: none"> • Two services are held each Sunday morning reflecting the Christian calendar as appropriate, and the teaching curriculum of the Church. These services are streamed via YouTube to provide access to Sunday worship for people who are housebound or otherwise cannot attend on a Sunday morning. • Three further Sunday services are held under the auspices of the Chinese congregation of Epsom Methodist Church (CEMC). • A number of Life study groups and prayer groups meet regularly for learning, care, prayer and fellowship. • A range of other opportunities for discipleship and Christian learning are offered through courses, study groups and reflective retreats. <p><i>Care</i></p> <ul style="list-style-type: none"> • A strong Pastoral Care system supports Church members, especially those facing challenging times. • Our community café, Roots, provides a place for people of all ages to meet every weekday morning and enjoy a welcome, friendship and conversation while having a drink or a snack. • Our Early Years Nursery and Family Centre offer education and support to children, families and parents. • Support for those who may be lonely, vulnerable or in economic need is provided through the Warm Space we run over the winter period and through our fortnightly Welcome Club. During the summer our Family Centres offers support, lunches and childcare during the long break from school, and a team of volunteers for adults provides a 'Holiday at Home' for those who would otherwise not have a vacation. • An Eco Church Groups promotes better care and stewardship of the environment. • We sponsor a thriving set of uniformed organisations (Scouts and Guides and their associated age- related groups) that meet on our premises. |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

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| | <ul style="list-style-type: none"> We foster links with other community organisations such as Hope into Action (a charity that helps to house the homeless) and other churches, including Churches Together in Epsom. <p>Many of the activities described above not only meet the needs of members of the Church but are also providing public benefit. In addition, EMC makes its extensive premises available to local community groups, charities and individuals to hire.</p> <p>We carefully manage our resources, in the form of our staff, volunteers, buildings and financial assets, in order to support our activities.</p> |
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | <p>The Epsom Methodist Church is an unincorporated charity that meets the definition of a public benefit entity under FRS 102.</p> <p>We confirm that the Trustees have had regard to the Charity Commission's guidance on public benefit.</p> |

Achievements and performance

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| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | <p>The memberships of EMC and CCEMC have continued to grow, and we are welcoming new people to our Sunday services. A course on the fundamentals of the Christian faith was run during June 2025.</p> <p>Our Roots community café continues to thrive and our Warm Space served around 1,000 hot meals during the winter.</p> <p>The Family Centre expanded the range of courses and support it was able to offer to parents and families. Our Holiday at Home programme was again popular and successful and our Eco Church turned a rather neglected garden into an eco-garden.</p> <p>We were not able to appoint a Church Development Officer as we had hoped but were successful in recruiting a Community Chaplain to support our work with the local Epsom community that come through our doors on a daily basis. We also appointed an additional part-time member of staff to work in our Church office.</p> <p>A major capital project to repurpose a disused stage in our Community Hall into a new classroom/meeting room, alongside a state-of-the-art storage facility was completed on time and on budget. Work was also started to address the recommendations of a five-yearly property survey of our premises.</p> |
| Future plans | <p>Plans for 2025/26 include building the mission of the Church through:</p> <ul style="list-style-type: none"> Developing the role of our recently appointed Community Chaplain Working with a Christian consultancy to develop the confidence of Church members to share their faith and to identify and equip members to lead outreach initiatives. Involving more of our members in Life Groups and expanding the number of Groups. |

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| | <ul style="list-style-type: none"> Growing the work of our Family Centre. <p>We will also be considering how to update our audio-visual facilities, website and database management and will be commissioning further building work in line with the recommendations of the quinquennial survey of our premises.</p> |
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Financial review

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| Review of the charity's financial position at the end of the period | <p>The overall finances of the Church remain in a strong position at the end of 2024/25. Total income was £861,441 and total expenditure (excluding capital spending on capital projects) amounted to £674,137. All three main constituent parts of the charity (EMC, EMC Nursery and CCEMC) reported a surplus for the year on their operating activities.</p> <p>Expenditure on major new capital projects in 2024/25 was just under £200,000. As shown in Table 5 of the accompanying Accounts most of the cost of this work was met from grants received from the local authority and external organisations. A legacy, donations from Church members and a surplus on operating activities funded the shortfall, meaning that the Church did not have to draw on its invested funds for the balance. Consequently, reserves for the Church continue to be at a very healthy level (see below).</p> |
| Statement explaining the policy for holding reserves stating why they are held | <p>The trustees require each of the three main constituent parts of the charity (EMC, CCEMC and the Early Years Nursery) to hold reserves equivalent to the value of six months of their operating costs. In practice this means the respective reserves need to be:</p> <ul style="list-style-type: none"> EMC - £180,000 Early Years Nursery and Family Centre - £86,000 CCEMC - £120,000 <p>The Church draws down on reserves as required to fund specific mission projects and in particular its capital programme of maintenance and improvements. It seeks to avoid using its reserves to subsidise its operating budgets.</p> |
| Amount of reserves held | At 31 st August 2025 the Church held £709,514 in invested funds (EMC £330,379, The Early Years Nursery and Family Centre £115,000 and CCEMC £264,135). |
| Explanation of any uncertainties about the charity continuing as a going concern | Based on the monetary assets and human resources available at 31 August 2025, the trustees believe that the Church is a going concern. |
| The charity's principal sources of funds (including any fundraising) | <p>The principal sources of funding are:</p> <ul style="list-style-type: none"> Gifts and contributions from Church members (and associated Gift Aid recovered). Income generated from hiring of the premises. Contributions from church organisations using the premises. Grants from the London District of the Methodist Church, the local authority and other bodies. |

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| Investment policy and objectives including any social investment policy adopted | <p>Balances and reserves are mostly invested in a mix of cash accounts designed to yield optimum levels of interest while ensuring that funds can be easily accessed if required. However, the trustees have also approved holding £100,000 in GILTS.</p> <p>The Church's investments are deposited with and managed by The Trustees for Methodist Church Purposes (TMCP) as custodian trustees for all Methodist model trust property including legacies, endowments and accumulated funds. TMCP is responsible for investment policy and crediting interest earned on investments to our accounts.</p> |
| A description of the principal risks facing the charity | <p>The trustees maintain a risk register and keep the risks facing the Church under review. In particular, trustees are taking account of the need to:</p> <ul style="list-style-type: none"> • Recruit and develop more members to take on leadership roles and positions of responsibility. • Ensure income remains sufficiently buoyant to meet the increases in staff costs arising from National Insurance and pension changes and rising energy bills. • Balance investing in the maintenance and renewal of our premises while still maintaining healthy financial balances. • Ensure that we remain diligent in practising high standards of safeguarding though following through on DBS checks and providing safeguarding training to ensure the safety and wellbeing of all the children and vulnerable adults who use our services and premises. |

Structure, governance and management

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| Description of charity's trusts and type of governing document | The charity is controlled by its governing document, A Deed of Union (1932) and The Methodist Church Act (1976). |
| How is the charity constituted? | EMC is an unincorporated charity. |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | <p>The trustees are appointed from across the EMC membership, including CCEMC, in accordance with the Standing Orders (Nos 602 and 607) of the Methodist Connexional constitution. Trustees are appointed to their roles annually for up to six years.</p> <p>The trustees constitute and meet as the Church Council.</p> |
| Policies and procedures adopted for the induction and training of trustees | A range of guidance is produced by the Methodist Connexion to support the effective running of the church. A short publication on 'The Role of a Trustee in the Methodist Church' is given to all new members. |
| The charity's organisational structure and any wider network with which the charity works | <p>The Church Council (comprising the trustees) is the governing body for the charity. It holds three scheduled meetings per year. The trustees delegate day-to-day management, including financial management, of the activities of the charity as follows:</p> <ul style="list-style-type: none"> • A management committee oversees the operation of the Early Years Nursery and Family Centre. • EMC and CCEMC each have their respective leadership teams that oversee their work. |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

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|---------------------------------------|---|
| | <ul style="list-style-type: none"> A Resources Committee meets three times a year (in between Church Council Meetings) to monitor financial performance and recommend action on financial and property issues. <p>During this financial year EMC has successfully transitioned to using online software (Xero) to monitor its income and expenditure. Management of the finances is undertaken by a bookkeeper under the oversight of the Acting Treasurer. This process has enabled the trustees to receive more detailed and timely information on financial performance throughout the year.</p> <p>The trustees have also reviewed and consolidated the Church's policies and procedures for financial controls, including updating authorised signatories and mandates for the Church's bank accounts.</p> <p>The Church has successfully completed with the Pensions Regulator the re-registration for auto-enrolment for its staff and the Nursery is currently in the process of undertaking this task in respect of the staff it employs.</p> <p>Oversight of the premises is undertaken by an Operations Manager reporting to the chair of trustees.</p> <p>Ministerial stipends are set by the Methodist Connexion. Staff directly employed by EMC mostly have their salaries reviewed in April, having regard to the percentage increase in the National Living Wage.</p> <p>The budget for the forthcoming financial year approved by the Resources Committee is presented to the Church Council at its June meeting.</p> |
| Relationship with any related parties | <p>EMC is part of the Sutton Circuit, which in turn forms part of the London District, and is accountable to the Methodist Conference.</p> <p>Our Youth Hall is managed under a partnership agreement with the Scout Association.</p> |

Reference and administrative details

| | |
|-----------------------------|--|
| Charity name | Epsom Methodist Church |
| Registered charity number | 1127787 |
| Charity's principal address | Epsom Methodist Church Ashley Road Epsom Surrey KT18 5AQ |
| Independent Examiner | JCS Accountants Limited 5 Robin Hood Lane Sutton SM1 2SW |

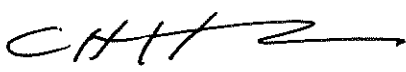
Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year | |
|--|-----------------------------------|--|
| The Trustees for Methodist Church Purposes (TMCP). A list of Board Members for TMCP can be found here https://www.t MCP.org.uk/meet-the-team | | |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person/body entitled to appoint trustee |
|----|-----------------------|--------------------|--|---|
| 1 | Rev Catherine Hutton | Chair | | Methodist Connexion |
| 2 | Mark Angel | | Resigned November 2025 | Church AGM |
| 3 | Ann Arthur | | | Church AGM |
| 4 | Jane Barden | | | Church AGM |
| 5 | Tony Blackburn | | | Church AGM |
| 6 | Pam Brogan | | Resigned 3 rd March 2026 | Church AGM |
| 7 | Katharine Castledine | | | Church AGM |
| 8 | Kammy Chong | | | Church AGM |
| 9 | Christine Cox | | | Church AGM |
| 10 | Neil Dallen | | | Church AGM |
| 11 | Serah Duro | | Appointed 3 rd March 2026 | Church Council |
| 12 | Jason Eng | | Appointed 3 rd March 2026 | Church Council |
| 13 | Robert Hill | Acting Treasurer | | Church AGM |
| 14 | Jeremy Horder | | Resigned 4 th September 2025 | Church AGM |
| 15 | Jerry Wai Chung Lee | | | Church AGM |
| 16 | Sarah Meech | Property Steward | | Church AGM |
| 17 | Andrew Meech | | | Church AGM |
| 18 | Rev. David Pitkeathly | Community Chaplain | Appointed 11 th November 2025 | Church Council |
| 19 | John Riley | | | Church AGM |
| 20 | Rev Ung Soon Nguang | | | Methodist Connexion |
| 21 | Joanna Sarpong | | | Church AGM |
| 22 | Josh Selfe | | Resigned September 2024 | Church Council |
| 23 | Richard Smith | | | Church AGM |
| 24 | Ka Hang (Henry) Tang | | Appointed 17 th June 2025 | Church AGM |
| 25 | Peter Thompson | | Appointed 17 th June 2025 | Church AGM |
| 26 | Karen Willson | | Appointed 17 th June 2025 | Church AGM |
| 27 | Simon Wong | | Resigned September 2025 | Church AGM |

The trustees' Annual Report was approved by the trustees on 3rd March 2026 and signed on their behalf by:


Reverend Catherine Hutton

3/03/2026

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Balance Sheet for Epsom Methodist Church as at 31st August 2025

| Account | | Unrestricted Funds | Restricted Funds | 2025 Total Funds | 2024 Total Funds |
|---|-------|--------------------|------------------|------------------|------------------|
| | Notes | £ | £ | | |
| Fixed Assets | | | | | |
| Church Buildings | BS1 | 2,188,664 | | 2,188,664 | 1,905,444 |
| Office Equipment | BS1 | 49,328 | | 49,328 | 176,509 |
| Total Total Fixed Assets | | 2,237,992 | | 2,237,992 | 2,081,953 |
| Current Assets | | | | | |
| Cash at bank and in hand | | | | | |
| Total Cash at bank and in hand | BS2 | 67,122 | 434,725 | 501,847 | 507,768 |
| Investments | | | | | |
| Investments with TMCP | BS3 | 330,379 | | 330,379 | 322,185 |
| Investments | BS4 | | | | 10,000 |
| Total Investments | | 330,379 | | 330,379 | 332,185 |
| Debtors and Prepayments | | | | | |
| Total Debtors and Prepayments | BS5 | 36,875 | 29,005 | 65,880 | 52,259 |
| Total Current Assets | | 434,376 | 463,730 | 898,106 | 892,212 |
| Creditors: amounts falling due within one year | | | | | |
| Total Creditors: amounts falling due within one year | BS6 | 30,978 | | 30,978 | 58,488 |
| Net Current Assets (Liabilities) | | 403,398 | 463,730 | 867,128 | 833,724 |
| Net Assets less Current Liabilities | | 2,641,390 | 463,730 | 3,105,120 | 2,915,677 |
| Funds | | | | | |
| Restricted Funds | | | 463,730 | 463,730 | 438,244 |
| Designated Funds | | 213,243 | | 213,243 | 203,555 |
| General Fund | | 2,428,147 | | 2,428,147 | 2,273,878 |
| Total Funds | | 2,641,390 | 463,730 | 3,105,120 | 2,915,677 |

Note BS1: See Table 1 and SFA Note 14

Note BS2: See Table 12

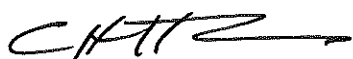
Note BS3: See Table 11

Note BS4: A National Savings Investment Bond for £10,000 was cashed in on 5th March 2025. See Table 11

Note BS5: See Table 13 (a)

Note BS6: See Table 13 (b)

The financial statements were approved by the trustees on 3rd March 2026 and were signed on their behalf by



3/03/2026

Reverend Catherine Hutton
Chair of trustees

Statement of Financial Activities (SOFA) for Epsom Methodist Church for year ended 31st August 2025

| Account | | Unrestricted Funds £ | Restricted Funds £ | Unrestricted Designated Funds £ | 2025 £ | 2024 £ |
|--|-------|----------------------------|--------------------------|--|------------------|------------------|
| Income & Endowments from | | | | | | |
| Donations and Legacies | | | | | | |
| Donations and Gift Aid | SFA1 | 146,644 | 150,861 | 9,190 | 306,695 | 349,184 |
| Grants | SFA2 | | 320,312 | | 320,312 | 111,472 |
| Gifts, Memorials and Legacies | SFA3 | | | 12,811 | 12,811 | 100 |
| Charitable activities | | | | | | |
| Contributions from Church Users | | 2,772 | | | 2,772 | 12,978 |
| Use of premises by external users | | 75,583 | | | 75,583 | 77,460 |
| Other Nursery & Family Centre other income | SFA4 | | 22,469 | | 22,469 | 196,859 |
| Roots income | SFA5 | | | 59,865 | 59,865 | 60,394 |
| Mission based income | SFA6 | 1,198 | 19,337 | 340 | 20,875 | 8,027 |
| Other income | | 2,315 | | | 2,315 | - |
| Other trading activities | | | | | | |
| Letting of Church flat | | 14,085 | | | 14,085 | 13,300 |
| Investments | | | | | | |
| Interest Income | SFA7 | 10,099 | 13,560 | | 23,659 | 25,838 |
| Total | | 252,696 | 526,539 | 82,206 | 861,441 | 855,612 |
| Expenditure on | | | | | | |
| Raising funds | | | | | | |
| Trust fund management charges | | 1,047 | | | 1,047 | 921 |
| Charitable activities | | | | | | |
| Mission based expenditure | SFA8 | 5,063 | 73,078 | 426 | 78,567 | 15,658 |
| Roots other expenses | | | | 19,636 | 19,636 | 21,724 |
| Independent Examination Fee | | 2,520 | | | 2,520 | |
| CCEMC other expenditure | | | 7,434 | | 7,434 | |
| Circuit Assessment | SFA9 | 92,000 | 63,000 | | 155,000 | 155,000 |
| Depreciation | SFA10 | 26,750 | | | 26,750 | 10,856 |
| Donation to charities | SFA11 | 5,367 | 597 | | 5,964 | 28,991 |
| Mission Pastor other costs | | | | (1,472) | (1,472) | |
| Nursery & Family Centre other expenses | SFA4 | | 10,342 | | 10,342 | 29,247 |
| Office and Admin | | 12,047 | 5,546 | | 17,593 | 16,473 |
| Salaries | SFA12 | 92,607 | 154,741 | 43,383 | 290,731 | 340,406 |
| Repairs and maintenance | | 27,808 | | | 27,808 | 42,869 |
| Utilities | SFA13 | 30,169 | | | 30,169 | 40,069 |
| Other expenditure | SFA14 | | | 2,048 | 2,048 | 16,889 |
| Total | | 295,378 | 314,738 | 64,021 | 674,137 | 719,103 |
| Net Gains on investments | SFA15 | 2,139 | | | 2,139 | 20,371 |
| Net income/(expenditure) | | (40,543) | 211,801 | 18,185 | 189,443 | 156,880 |
| Transfers between funds | | 194,812 | (186,315) | (8,497) | - | |
| Net movement in funds | | 154,269 | 25,486 | 9,688 | 189,443 | 156,880 |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 2,273,878 | 438,244 | 203,555 | 2,915,677 | 2,758,797 |
| Total funds carried forward | | 2,428,147 | 463,730 | 213,243 | 3,105,120 | 2,915,677 |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Notes on Statement of Financial Activities for year ended 31st August 2025

SFA 1: Donations

For a more detailed breakdown of donations see Tables 2,3 4

SFA 2: Grants

All grants received are listed in full at Table 5.

SFA 3: Legacies

A single legacy of £10,398 was received during the year ended 31st August 2025.

SFA 4: Nursery & Family Centre

See Table 3 for details of Nursery & Family Centre income and expenditure.

SFA 5 Roots stock

The income figure includes value of the stock, £1,041, held by Roots, as of 31st August 2025.

SFA 6 Mission Based Income

The figure in the Unrestricted Fund column relates to income for mission-based activities receiving a budget from the Church (Eco Church, Holiday at Home, Film Club and Mission Forum).

The figures in the Restricted Fund Funds relate to Mission fund income generated by CCEMC (see Table 2). The total also includes a sum of £189 for the Warm Wednesdays. This project is owned and is the responsibility of Epsom Methodist Family Centre and forms part of its Restricted Fund. Epsom Methodist Church acts as 'banker' for Warm Wednesdays on a day-to-day basis. Further details on Warm Wednesdays income and expenditure are set out in Table 3 on the Nursery & Family Centre. The figure shown here is the residue after all Warm Wednesday expenses were paid and will be carried forward to 2025/26.

The figure in the Unrestricted Designated Fund column relates to mission-based activities that are self-financing (Welcome Club and Christmas Together).

SFA 7: Interest

The figure in the Restricted Fund column includes interest received by CCEMC and the Nursery as shown respectively in Tables 2 and 3.

SFA 8: Mission Based Expenditure

The figures in Unrestricted column relate to EMC mission-based activity.

The figures in the Restricted column relate to CCEMC mission-based activity – see Table 2.

The figure in the Unrestricted Designated Fund column relates to mission-based activities that are self-financing (Welcome Club and Christmas Together).

SFA 9: Circuit Assessment

The Church pays an assessment/share quarterly to the Sutton Circuit group of churches of the Methodist Connexion. The London District (a group of contiguous Circuits) quarterly remits to The Methodist Church Fund most of the sums received from the Circuits. A small sum is retained by the District to meet its own costs. Further details are provided in Tables 2 and 7.

SFA 10

See Accounting Policy 7 and Table 1.

SFA 11: Donations to charities

The Church makes an annual donation to support charitable funds administered by the Methodist (Table 7). The Church also passes on to other charities the proceeds from special collections and other donations by members of the Church (Table 8).

SFA 12: Salaries

See Table 9

SFA 13: Utilities

Utilities expenditure includes spending on gas, electricity, water, building insurance and bulk rubbish removal. The income and expenditure on our main electric supply contract with EDF does not include any costs incurred between 7th April and 31st August 2025. This is because we moved to a new supplier (EDF) who have installed a new meter to reflect the energy generated by the solar panels installed in 2024 and are transmitting data to the supplier every 30 minutes. However, despite repeated requests EDF had failed as of 31st August 2025 to use the data to generate the required invoices.

SFA 14: Other Expenditure

This figure includes two sums: £747 for Benevolence Fund expenses and £1,301 in respect of a repayment of a capital sum to 7th Epsom Methodist Guides that the Church had been holding for a number of years on behalf of the Guides.

SFA 15: Net Gains on Investments

See Table 11

Statement of Financial Activities (SOFA) for Epsom Methodist Church the year ended 31 August 2024

| Account | Notes to the accounts | General Fund (Unrestricted) | CCEMC Fund (Restricted) | Designated Funds (Unrestricted) | Restricted Funds | Total 2023-24 |
|---|-----------------------|-----------------------------|-------------------------|---------------------------------|------------------|------------------|
| Income from: | | £ | £ | £ | £ | £ |
| Donations and legacies | | | | | | |
| Collections and Gift Aid | 2 | 143,974 | 157,866 | - | | 301,840 |
| Donations and Gift Aid | 3 | 5,220 | 6,169 | 35,955 | | 47,344 |
| Grants | | | | | 111,472 | 111,472 |
| Legacies | 4 | | | 100 | | 100 |
| Charitable activities | | | | | | |
| Contributions from church organisations | 5 | 12,978 | | | | 12,978 |
| Use of premises by external users | 5 | 77,460 | | | | 77,460 |
| Mission based income | | 8,027 | | | | 8,027 |
| Roots income | 6 | | | 60,394 | | 60,394 |
| Nursery subscriptions | 7 | | | | 196,859 | 196,859 |
| Other trading activities | | | | | | |
| Letting of church flat | 5 | 13,300 | | | | 13,300 |
| Investments | | | | | | |
| Interest | 8 | 11,366 | 12,330 | | 2,142 | 25,838 |
| Other | | | | | | |
| Other income | | | - | | | |
| Total | | 272,325 | 176,365 | 96,449 | 310,473 | 855,612 |
| Expenditure on: | | | | | | |
| Raising funds | | | | | | |
| Trust fund management charges | 9 | 921 | | | | 921 |
| Charitable activities | | | | | | |
| Mission based expenditure | | 15,658 | | | | 15,658 |
| Roots goods | 6 | | | 21,724 | | 21,724 |
| Nursery other expenses | 7 | | | | 29,247 | 29,247 |
| Building utilities | 10 | 40,069 | | | | 40,069 |
| Building maintenance | 10 | 12,257 | | 30,612 | | 42,869 |
| Administration | 11 | 16,473 | | | | 16,473 |
| Salaries | 12 | 78,959 | 43,000 | 114,542 | 103,905 | 340,406 |
| Circuit assessment | | 92,000 | 63,000 | | - | 155,000 |
| Donations to charities | 13 | 3,500 | 25,436 | | 55 | 28,991 |
| Depreciation | | 2,413 | | 8,443 | | 10,856 |
| Other | | | | | | |
| Other expenditure | 14 | | 16,889 | | | 16,889 |
| Total expenditure | | 262,250 | 148,325 | 175,321 | 133,207 | 719,103 |
| Net gains/(losses) on investments | | 20,371 | | | | 20,371 |
| Net income/(expenditure) | | 30,446 | 28,040 | (78,872) | 177,266 | 156,880 |
| Transfers between funds | 15 | 110,023 | (30,786) | (19,639) | (59,598) | |
| 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 | | 140,469 | (2,746) | (98,511) | 117,668 | 156,880 |
| Reconciliation of funds | | 2,133,409 | 321,754 | 302,066 | 1,568 | 2,758,797 |
| Total funds carried forward | | 2,273,878 | 319,008 | 203,555 | 119,236 | 2,915,677 |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Statement of Cash Flows for Epsom Methodist Church for year ended 31st August 2025

| | 2025 | 2024 |
|---|----------------|----------------|
| Cash flows from operating activities | | |
| Net cash provided by operating activities | 149,265 | 141,930 |
| Cash flows from investing activities | | |
| Interest receivable | 23,659 | 25,423 |
| Purchase of investments | | |
| Proceeds from sale of investments | 10,000 | |
| Investment in property, plant and equipment | (182,788) | (108,177) |
| Net cash used in investing activities | (149,129) | (82,754) |
| Change in cash & cash equivalents in the reporting period | 136 | 59,176 |
| Cash and cash equivalents at the beginning of the reporting period | 572,622 | 513,446 |
| Cash and cash equivalents at the end of the reporting period | 572,758 | 572,622 |
| Classified on the Balance Sheet as:- | | |
| HSBC & cash | 46,757 | 269,874 |
| CFB | 299,633 | 237,894 |
| CAF Bank | 140,457 | - |
| TMCP (cash only) | 70,910 | 64,854 |
| Scottish Widows | 15,000 | - |
| | 572,756 | 572,622 |
| Reconciliation of net income to net cash flow from operating activities | | |
| Net income from reporting activities (as per the Statement of Financial Activities) | 189,443 | 156,880 |
| Adjustments for:- | | |
| Depreciation | 26,750 | 10,856 |
| Interest receivable | (23,659) | (25,423) |
| (Gains)/losses on investments | (2,139) | (20,371) |
| (Increase)/decrease in debtors | (13,621) | 14,126 |
| Increase/(decrease) in creditors | (27,510) | 5,862 |
| Net cash provided by operating activities | 149,265 | 141,930 |

Accounting policies for Epsom Methodist Church

1. 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.

2. 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. The 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.

3. 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.

4. Charities Act

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

5. 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.

6. 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.

7. Tangible fixed assets

These are capitalised if they can be used for more than one year, individually cost at least £1,000 and are written off over a specified number of years, as set out below. Further details are shown in Table 1.

- Solar panels – 4% per year
- Piano and Organ – 10% per year
- Fire doors – 10% per year
- Boilers – 10% per year
- Other equipment – 20% per year

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.

8. VAT

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

9. Restricted and Designated Funds

The Church has three Restricted Funds: EMC Nursery; EMC Family Centre; and Chinese congregation of Epsom Methodist Church (CCEMC).

The Church operates Designated Funds for the following functions: Benevolence Fund; Christmas Together; Mission Outreach Post; Roots Community Cafe; and Welcome Club. In addition, CCEMC operates a designated Mission Fund within its Restricted Fund.

10. Property and monetary investments

Trustees for Methodist Church Purposes (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 Church's investments are deposited with TMCP as custodian trustees. The valuations, at market value, shown in Table 11 are those provided by TMCP. These funds are regarded as medium- and long-term investment

11. Other organisations and Small Groups

In addition to the finances listed in this report there are two other groups, (a playgroup, Little Monkeys, and a lunch club, Table Talk) that meet at the Church. Both groups have their own bank accounts and are entirely responsible for their own income and expenditure. The Cricket Club previously associated with the Church is no longer in existence. The Cricket Club held and was responsible for its own funds.

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Table 1: Depreciation of Assets for Epsom Methodist Church year ended 31st August 2025

| Asset | Cost Bfwd | Additions | Cost Cfwd | Depreciation Bfwd | Depreciation for Year | Depreciation cfwd | NBV Balance Bfwd | NBV Balance Cfwd |
|----------------------------------|------------------|----------------|------------------|-------------------|-----------------------|-------------------|------------------|------------------|
| Church Buildings | 2,023,557 | 178,318 | 2,201,876 | | 11,811 | 11,811 | 2,023,557 | 2,190,065 |
| Fixtures, Fittings and Equipment | 194,269 | 4,470 | 198,739 | 135,873 | 14,939 | 150,812 | 58,396 | 47,927 |
| Total | 2,217,826 | 182,788 | 2,400,615 | 135,873 | 26,750 | 162,623 | 2,081,953 | 2,237,992 |

Note: The insurance value of the church as of 31st August 2025 was £8,751,713 as compared with £8,084,177 at the end of August 2024.

Table 2: CCEMC Income and Expenditure for year ended 31st August 2025

| | Restricted Fund 2025 | Restricted Fund 2024 |
|---|-------------------------|-------------------------|
| Income | | |
| Sunday collections | 126,862 | |
| Other collections & donations | 12,340 | |
| Special collection for Myanmar earthquake | 592 | |
| Mission Fund Income (a) | 19,337 | |
| Grant funding (b) | 47,047 | |
| Interest | 10,770 | |
| Total Income | 216,948 | 176,365 |
| Expenditure | | |
| Salaries | 40,999 | |
| Circuit share | 63,000 | |
| Contribution to EMC premises costs (c) | 35,000 | |
| Mission Fund expenditure (d) | 19,303 | |
| Ministry, Mission, Worship & Pastoral Support (e) | 41,219 | |
| Mandarin Ministry | 3,259 | |
| International congregation | 9,297 | |
| Administration | 3,298 | |
| Donations to charities (f) | 597 | |
| Other | 324 | |
| Total expenditure | 216,296 | 148,325 |

Note (a) Mission Fund Income and Expenditure is held in a Designated Fund and £7,000 of this sum is being held over to be spent in 2025/26.

Note (b) Grant funding includes grants from the Sutton Circuit and the Malaysian Methodist Church as detailed in Table 5

Note (c) A transfer of £35,000 was made to the Church as a contribution towards the cost of maintaining the premises - this transfer is also shown in Table 6.

Note (d) £6,965 of this total was funded from Mission Fund monies contributed but unspent from 2022/23 and 2023/24.

Note (e) £4,000 of this total was funded from Mission Fund monies contributed but unspent from 2022/23 and 2023/24.

Note (f) This figure was donated to Chinese Christian Herald Crusades in support of victims of the Myanmar earthquake.

Table 3: EMC Nursery & Family Centre Income and Expenditure for year ended 31st August 2025

| | EMC Nursery Restricted Fund | EMC Family Centre Restricted Fund | 2025 EMC Nursery & Family Centre Restricted Funds | 2024 EMC Nursery & Family Centre Restricted Funds |
|--|-----------------------------------|--|---|---|
| Income | | | | |
| Donations (including Gift Aid) | 192 | 100 | 292 | 1,006 |
| Local authority grants | 112,973 | 3,500 | 116,473 | 138,044 |
| Other grants (a) | | 12,990 | 12,990 | 12,450 |
| Income from fees and deposits | 22,469 | | 22,469 | 29,359 |
| Allocation from EMC (b) | | 10,000 | 10,000 | 10,000 |
| Warm Wednesdays donated income (c) | | 10,749 | 10,749 | 6,000 |
| Interest | 2,570 | 220 | 2,790 | 2,142 |
| Total Nursery & Family Centre Income | 138,204 | 37,559 | 175,763 | 199,001 |
| Expenditure | | | | |
| Salaries | 104,540 | 16,312 | 120,852 | 113,905 |
| Contribution to EMC premises costs (b) | 15,000 | 1,000 | 16,000 | 19,572 |
| Other charitable activities | 3,815 | 2,108 | 5,923 | 4,680 |
| Administration & Insurance | 2,248 | | 2,248 | 1,931 |
| Warm Wednesdays | | 3,360 | 3,360 | |
| Other | 1,059 | | 1,059 | 3,153 |
| Total Nursery & Family Centre Expenditure | 126,662 | 22,780 | 149,442 | 143,241 |

Note (a): Grants for Family Centre activity were received from the London District of the Methodist Church (£11,490), Epsom Parochial Charities (£1,000) and SUEZ (£500).

Note (b) The Nursery income figures include a £10,000 transfer from the Church for the Family Centre and the expenditure figures include a transfer to the Church of £16,000 for the use of Church premises - these transfers are shown in Table 6.

Note (c) £189 of the Warm Wednesdays is held in EMC's HSBC account rather than the Nursery's account.

Note (e): The Nursery has made provision within its Reserves for a potential liability of £30,000 for back-dated national insurance contributions and apprenticeship levy. The church has advised HMRC and is awaiting their

Table 4: Donations to Epsom Methodist Church for year ended 31st August 2025

| | Unrestricted | Unrestricted Designated | 2025 | 2024 |
|-------------------------------------|----------------|----------------------------|----------------|----------------|
| Regular giving - standing orders | 88,780 | | 88,780 | 114,602 |
| Cash collections | 5,489 | | 5,489 | |
| Regular giving - Envelope scheme | 18,290 | | 18,290 | |
| Ad hoc donations | 3,313 | | 3,313 | 5,220 |
| Mission Outreach Fund | | 9,190 | 9,190 | |
| Children & Families Leader Fund (a) | | | | 10,955 |
| Gift Aid - Recovered Tax | 28,031 | | 28,031 | 29,372 |
| Donation for Kidzone | 200 | | 200 | |
| Retirement gifts | 640 | | 640 | |
| Special Collections | 1,901 | | 1,901 | 5,970 |
| Total | 146,644 | 9,190 | 155,834 | 166,119 |

Note: Details of donations for CCEMC are included in Table 2 and for EMC Nursery & Family Centre (including Warm Wednesdays) in Table 3.

Note (a) The 'Children & Families Leader Fund' was renamed 'Mission Outreach Fund' in 2024/25.

Table 5: Grants received by Epsom Methodist Church during year ended 31st August 2025

| | Restricted Fund 2025 | 2024 |
|---|---------------------------------|----------------|
| Grants received for operational activities | | |
| Mission Pastor Post | | |
| Sutton Circuit | | 25,000 |
| Sub Total | | 25,000 |
| Warm Wednesdays | | |
| Surrey County Council | 3,500 | 3,600 |
| SUEZ - £500 | 500 | |
| Sub Total | 4,000 | 3,600 |
| Nursery and Family Centre | | |
| Surrey County Council (Mainstream) | 102,612 | 114,845 |
| Surrey County Council (Special Needs Support) | 10,361 | 23,200 |
| London District of the Methodist Church | 11,490 | |
| Other | 1,000 | 12,450 |
| Sub Total | 125,463 | 150,494 |
| CCEMC | | |
| Sutton Circuit | 40,000 | 20,000 |
| Malaysian SCAC Funding | 7,047 | |
| Sub Total | 47,047 | 20,000 |
| Total Grants received for operational activities | 176,510 | 199,094 |
| Grants received for capital projects - Stage/Kitchen | | |
| Sutton Circuit | 50,000 | 50,000 |
| London District of the Methodist Church | 25,000 | 25,000 |
| The Benefact Trust | 31,000 | |
| Beatrice Laing Trust | 5,000 | |
| Surrey County Council | 32,802 | 31,322 |
| Total Grants received for capital projects | 143,802 | 106,322 |
| Total Grant funding received | 320,312 | 305,416 |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Table 6: Transfers between funds for Epsom Methodist Church for year ended 31st August 2025

| | Unrestricted EMC General Fund | Restricted Fund EMC Nursery & Family Centre | Restricted Fund CCEMC | Restricted Fund Grants | Other Restricted Funds | Unrestricted Dedicated Roots | Unrestricted Dedicated Gifts & | Unrestricted Dedicated Benevolence | Unrestricted Dedicated Welcome | Unrestricted Dedicated Christmas |
|---|--|---|-----------------------------|------------------------------|------------------------------|------------------------------------|--------------------------------------|--|--------------------------------------|--|
| Contribution towards Family Centre costs | (10,000) | 10,000 | | | | | | | | |
| Contributions towards premises costs | 51,000 | (16,000) | (35,000) | | | | | | | |
| Benevolence Fund | (500) | | | | (345) | | | 845 | | |
| Small Groups | 1,168 | | | | (1,168) | | | | | |
| Welcome Club | (317) | | | | | | | | 317 | |
| Christmas Together | (448) | | | | | | | | | 448 |
| Underwrite Roots deficit | (2704) | | | | | 2,704 | | | | |
| Community Hall Stage costs | 156,612 | | | (143,802) | | | (12,811) | | | |
| Total transferred | 194,811 | -6,000 | -35,000 | -143,802 | -1,513 | 2,704 | -12,811 | 845 | 317 | 448 |

Table 7: Related Party Transactions for Epsom Methodist Church for year ended 31st August 2025

| Name of related party | Relationship | Payments during 2024/25 | Payments during 2023/24 |
|--|---------------------|----------------------------|----------------------------|
| Circuit Assessments | Methodist Connexion | 168,255 | 155,000 |
| Mission in Britain Fund | Methodist Connexion | 500 | 500 |
| Ministerial Training Fund | Methodist Connexion | 600 | 600 |
| Property Fund | Methodist Connexion | 1,350 | 1,350 |
| Fund for support of Presbyters & Deacons | Methodist Connexion | 300 | 300 |
| Ministerial Housing Society | Methodist Connexion | 750 | 750 |
| Total | | 171,755 | 158,500 |

Note: Trustees' remunerations

No payments or expenses were made to trustees in the year in respect of their role as trustees. Two trustees received a salary as employees of the Church, as follows:

Josh Selfe (Mission Pastor): received a single salary payment of £607 (2024: £29,500 salary, £1,770 pension and £24,000 rent).

Sarah Meech (Operations Manager) received a salary of £27,748 and a pension contribution of £1,665 (2024: £24,710 salary and £1,483 pension).

Table 8: Donations to charities from Epsom Methodist Church for year ended 31st August 2025

| | Unrestricted 2025 | Restricted 2025 | 2024 |
|-------------------------------|-------------------|--------------------|--------------|
| Action for Children | 767 | | 391 |
| Christian Aid | 55 | | 235 |
| Epsom & Ewell Foodbank | 345 | | 262 |
| Hope into Action | 185 | | 177 |
| Zimbabwe Victims Support Fund | 515 | | 907 |
| Christian Herald Crusades | | 597 | |
| Total | 1,867 | 597 | 1,972 |

Table 9: Salaries and associated costs for Epsom Methodist Church for year ended 31st August 2025

| | General | CCEMC | Mission Pastor (b) | Nursery | Roots | 2025 | 2024 |
|---|---------------|---------------|--------------------------|----------------|---------------|----------------|----------------|
| Salaries (a) | 81,618 | 28,614 | 607 | 111,288 | 39,920 | 262,047 | 312,568 |
| Employers' National Insurance contributic | 7,511 | 2,819 | | 6,628 | 2,242 | 19,200 | 18,058 |
| Pension Fund contributions (c) | 3,096 | 2,320 | - | 158 | 544 | 8,211 | 8,386 |
| Apprenticeship Levy | 382 | 136 | | 528 | 227 | 1,273 | 1,394 |
| Total | 92,607 | 33,889 | 449 | 120,852 | 42,933 | 290,731 | 340,406 |

Note (a) During the year ended 31st August 2025 the Church employed five full time employees and 12 part time employees (The average number employed during 2024 was 11).

Note (b): The Mission Pastor post was vacant for nearly all of the year ended 31st August 2025.

Note (c): During 2024/25 the Church successfully completed the three-yearly auto re-enrolment required by The Pensions Regulator. More members of the Church's staff are opting into the pension arrangements.

No employee earned over £60,000 during the year ending 31st August 2025 or in the previous year.

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Table 10 Movement of Funds for Epsom Methodist Church for year ended 31st August 2025

The General Fund and the CCEMC Fund are for use at the discretion of the trustees in the furtherance of the general objectives of, respectively, EMC and the Chinese Church at EMC. The purpose of other Funds is as described in the title of the Fund. The position relating to Small Groups is explained in Accounting Policy 11.

Table 10 (a) General Fund

| Fund Name | 2024 | Income | Expenditure | Transfer | Investment Gains | 2025 |
|--------------|-----------|---------|-------------|----------|------------------|-----------|
| General Fund | 2,273,878 | 252,696 | 295,378 | 194,812 | 2,139 | 2,428,147 |

| Fund Name | 2023 | Income | Expenditure | Transfer | Investment Gains | 2024 |
|--------------|-----------|---------|-------------|----------|------------------|-----------|
| General Fund | 2,133,409 | 272,325 | 262,250 | 110,023 | 20,371 | 2,273,878 |

Table 10 (b) Designated Funds

| Fund Name | 2024 | Income | Expenditure | Transfer | Value of Stock | 2025 |
|------------------------------------|----------------|---------------|---------------|----------------|----------------|----------------|
| Roots Community Café | 24 | 59,865 | 62,570 | 2,704 | | 23 |
| Mission Outreach Pastor Post (1) | | 9,190 | (1,023) | | | 10,213 |
| Gifts & Memorials (incl equipment) | 203,531 | 12,811 | 1,301 | (12,811) | | 202,230 |
| Benevolence Fund | | | 747 | 845 | | 98 |
| Welcome Club | | 315 | 328 | 317 | | 304 |
| Christmas Together | | 25 | 98 | 448 | | 375 |
| Totals | 203,555 | 82,206 | 64,021 | (8,497) | | 213,243 |

Note 1: The Children & Families Leader Fund has been renamed the Mission Pastor Outreach Post Fund. The post was vacant for most of the year and the negative expenditure figure reflects includes a refund of a housing deposit

| Fund Name | 2023 | Income | Expenditure | Transfer | Value of stock | 2024 |
|----------------------------|----------------|---------------|----------------|-----------------|----------------|----------------|
| Roots Community Café | 22 | 60,394 | 61,866 | 1,474 | | 24 |
| Children & Families Leader | (14,045) | 35,955 | 74,400 | 52,490 | | |
| Gifts & Memorials | 222,382 | 100 | 30,612 | (11,641) | | 180,229 |
| Nursery | 61,962 | | | (61,962) | | |
| Equipment | 31,745 | | 8,443 | | | 23,302 |
| Totals | 302,066 | 96,449 | 175,321 | (19,639) | | 203,555 |

Table 10 (c) Restricted Funds

| Fund Name | 2024 | Income | Expenditure | Transfer | Investment Gains | 2025 |
|----------------------|----------------|----------------|----------------|------------------|------------------|----------------|
| CCEMC | 319,008 | 216,948 | 181,296 | (35,000) | | 319,660 |
| EMC Nursery | 117,723 | 165,763 | 133,442 | (6,000) | | 144,044 |
| Community Hall Stage | | 143,802 | | (143,802) | | |
| Benevolence Fund | 345 | | | (345) | | |
| Family Centre | | 26 | | | | 26 |
| Small groups | 1,168 | | | (1,168) | | |
| Totals | 438,244 | 526,539 | 314,738 | (186,315) | | 463,730 |

| Fund Name | 2023 | Income | Expenditure | Transfer | Investment Gains | 2024 |
|------------------|----------------|----------------|----------------|-----------------|------------------|----------------|
| CCEMC | 321,754 | 176,365 | 148,325 | (30,786) | | 319,008 |
| EMC Nursery | | 199,001 | 133,152 | 51,874 | | 117,723 |
| Benevolence fund | 400 | | 55 | | | 345 |
| Solar panels | | 31,222 | | (31,222) | | |
| Kitchen | | 80,250 | | (80,250) | | |
| Small groups | 1,168 | | | | | 1,168 |
| Totals | 323,322 | 486,838 | 281,532 | (90,384) | | 438,244 |

Table 11: Changes in Investment Values for Epsom Methodist Church for year ending 31st August 2025

National Savings Investment Bond

| | 2025 | 2024 |
|--|-------------|-------------|
| Carrying (market value) at beginning of year | 10,000 | 10,000 |
| Add: additions to investment at cost | | |
| Less: disposals at carrying value | 10,000 | |
| Net gain (loss) on revaluation | | |
| Carrying (market value) at end of year | | 10,000 |

Deposit and Investment Funds at TMCP

| | 2025 | 2024 |
|--|-------------|-------------|
| Carrying (market value) at beginning of year | 322,185 | 323,259 |
| Add interest on investments | 3,221 | 4,728 |
| Add dividends/ fixed interest received | 3,881 | 4,748 |
| Less: administration charge | (1,047) | (921) |
| Less: net withdrawal of funds | | (30,000) |
| Add: additions to investment at cost | | |
| Less: disposals at carrying value | | |
| Net gain (loss) on revaluation | 2,139 | 20,371 |
| Carrying (market value) at end of year | 330,379 | 322,185 |

Balances in TMCP funds by deposit and investment

| | 2025 | 2024 |
|--|----------------|----------------|
| Balance in CFB Managed Mixed Fund | 126,883 | 126,650 |
| Balance in CFB Managed Fixed Interest Fund | 31,978 | 32,720 |
| Balance in Trustees Interest Fund | 70,909 | 64,854 |
| Balance in Gilt funds | 100,609 | 97,961 |
| Total | 330,379 | 322,185 |

Table 12: Analysis of Cash at Bank for Epsom Methodist Church for year ended 31st August 2025

| | 2025 | 2024 |
|--|----------------|----------------|
| Working Funds | | |
| Cash in hand | 424 | |
| Bank balance held in HSBC (General Fund) | 19,813 | 18,189 |
| Bank balance held in CAF Bank (General Fund) | 11,602 | 66,629 |
| Bank balance held in HSBC (CCEMC) | 26,520 | 67,333 |
| Bank balance held CAF Bank (Nursery) | 128,855 | 117,723 |
| Scottish Widows (Nursery) | 15,000 | |
| Total of bank balances | 202,214 | 269,874 |
| CFB fund balances | | |
| CFB fund (English Congregation) | 35,498 | 1,969 |
| CFB fund (CCEMC) | 264,135 | 235,925 |
| Total CFB fund balances | 299,633 | 237,894 |
| Deposit Funds | | |
| Trust fund 19520 | 330,379 | 322,185 |
| Total of deposit fund balances | 330,379 | 322,185 |
| Total cash, bank and trusts | 832,226 | 829,953 |

Epsom Methodist Church Annual Report and Accounts for Year Ended 31st August 2025

Table 13a: Debtors and Prepayments for Epsom Methodist Church for year ended 31st August 2025

| | 2025 | 2024 |
|----------------------------------|---------------|---------------|
| Prepaid Circuit Assessment | 23,000 | 23,000 |
| CCEMC Prepaid Circuit Assessment | 29,005 | 15,750 |
| Roots stock at year end | 1,041 | 572 |
| Accounts receivable | 2,447 | 1,887 |
| Gift Aid | 10,387 | 10,575 |
| Refund tax and NIC | | 475 |
| Total | 65,880 | 52,259 |

Table 13b: Current Liabilities and Long Term Creditors for Epsom Methodist Church for year ended 31st August 2025

| | 2025 | 2024 |
|--|---------------|---------------|
| Accounts Payable | 24,458 | 53,736 |
| Provision for account examination | 2,000 | 2,000 |
| Chinese Pastor - Other creditor/debtor | 1,038 | |
| Provision for PAYE & Payroll | 3,482 | 2,752 |
| Total | 30,978 | 58,488 |

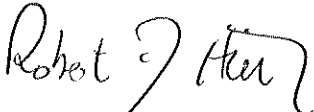
Epsom Methodist Church

DECLARATIONS

Acting 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 Acting Treasurer



Name

Robert Hill


Date

3rd March 2026

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were presented to the Church Council Meeting on 11th November 2025

Signature of the Chair of the meeting



Name of the Chair of the meeting

Rev Catherine Hutton

Date

03-03-2026

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 2025.

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
JCS Accountants Limited
5 Robin Hood Lane
Sutton SM1 2SW

Signature



Date

5 March 2026

