

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales · Charity number 1128613

Details

Other names	GUC
Status	Registered
Legal form	Previously excepted
Registered	2009-03-17
Register	View on the Charity Commission register

Contact

Address	8 Camargue Place Godalming Surrey GU7 1JQ
Phone	07808649597
Email	church-sec@guc.org.uk
Website	www.guc.org.uk

Activities

Objects: THE PURPOSE OF THE CHARITY IS TO ADVANCE THE CHRISTIAN FAITH IN THE AREA OF BENEFIT IN ACCORDANCE WITH THE PRINCIPLES AND PRACTICES OF THE PARTICIPATING CHURCHES.

Activities: Religious activities

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£145,361	£169,878	-	-
2023-08-31	£150,914	£166,767	-	-
2022-08-31	£130,413	£150,891	-	-
2021-08-31	£114,397	£142,939	-	-
2020-08-31	£130,422	£150,459	-	-

Trustees

Name	Role	Appointed
Rev Adam Payne	Chair	2020-09-27
Alison Joyce Sargeant		2024-09-29
Alison Margaret Briscoe		2020-09-27
EILEEN MACDONALD		2014-01-19
Francis Richard Groves		2023-09-24
Julie Anne Rowling		2020-09-27
Kathryn Riddy		2023-09-24
Louise Pauline Steele		2022-10-19
Margaret Louise Ireland		2024-09-29
Marian Holliday		2023-09-24
Patricia Ann Pollard		2022-09-25

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales - Charity number 1128613

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2024
for
Godalming United Church
(Methodist and United Reformed)**

**Godalming United Church
(Methodist and United Reformed)**

**Contents of the Financial Statements
for the Year Ended 31 August 2024**

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**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The aims of Godalming United Church are to:

- o Proclaim Jesus Christ as the head of the church and seek in all things to serve and follow His teachings and example.
- o Express the visible unity of Christ's church.
- o Respond to the needs of the world family by reaching out to our neighbourhoods and the wider world with the material and spiritual resources of the gospel.
- o Serve the local community through the use of our premises and the involvement of our members in the life of the district.

Objectives for the year were to:

- o Identify additional uses and users for the facilities and flexibility provided by our buildings.
- o Encourage the prayer life of the church.
- o Increase the reach of the church, including the development of the online service provision to minister to people both in our local community and beyond who wish to make GUC Online their home church.
- o Develop additional services/events to encourage attendance by non-members of our Church.
- o Further progress the challenge to develop Discipleship in the Church.
- o Progress training and education initiatives to meet the changing needs of safeguarding children and vulnerable adults.
- o Expand and support the facilities for Bible Study.
- o Establishment of a youth group for secondary and college age students.
- o Continue to develop and grow Messy Church to provide outreach to families both connected and unconnected with the church.

Strategies for Objectives:

- o Maintain and support the members responsible for the administration and operation of the income stream from lettings.
- o Continued adoption of the safeguarding training programme by the Methodist Church - Creating Safer Space Foundation and Refresher Modules and, where appropriate to the role, the Advanced Module.
- o Scheduling of themed bible study courses and adaptation of Chancel Room area to provide a suitably equipped space.
- o Work in partnership with the Trinity Trust Team to establish a youth group provision on Godalming United Church premises.

Significant activities

During 2023-24 in person services were held on every Sunday, apart from on occasions where we gathered to worship with other Christians in Godalming at a different location. Services continued to be streamed and reach a wide audience locally, nationally and even across the world. For local members of the congregation who were unable to attend or access services on line, transcripts of services were provided.

A team of 8 Pastoral Visitors continues to provide care for church members throughout the year.

The church continues to be committed to Safeguarding so its premises and activities are a safe place for all users but especially for children and vulnerable adults. The Lead Safeguarding Officer for Godalming United Church has become a basic Safeguarding Trainer and has held an in person course at the church as well as an online course during the year, and is about to train as an Advanced Safeguarding Trainer. DBS disclosures were obtained or renewed as necessary.

The church continues to be committed to operating the Fairtrade philosophy in its social functions and trading activities where possible.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2024**

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

The Church Council has continued to meet regularly throughout the year and fulfilled its commitments both as trustees for Godalming United Church and as managing trustees for the Trustees for Methodist Church Purposes as the church premises are Methodist Trust property.

The online service continues to minister to a dedicated group from around the world and there are some who have made GUC Online their 'home church'. Enhancements have continued to the audio visual offering, both for those attending in the service with the installation of second large television screen at the front of the church, and continuing improvements 'behind the scenes' to provide a better experience for those attending services in person and those attending GUC Online. These improvements continue to be generously funded in their entirety by church members and attendees.

Approximately once every two months on a Thursday afternoon the minister conducts a Service of Communion at church, primarily for those who are not able to attend morning worship. The minister also offers home Communion when required.

Messy Church continues to be a popular outreach event, meeting twice per term on a Saturday afternoon. The sessions give the opportunity to welcome families, many of whom are otherwise unconnected with our church, for two hours of Bible themed activities. The coming together of the generations within the church is also a joy. It has been decided in the interests of safety and planning to cap attendance to 30 per session.

A new youth group for school/college for aged students called 'Snack-chat' was established during the year. It is a small group designed to foster faith and life based discussions over food, led by the Trinity Trust Team.

The Qui discussion group continued to meet during the year with attendance of up to six people to talk about our lives and world within the context of faith. Topics included the situation in Israel and Gaza; the importance of our words; favourite or chosen things; missed opportunities; the bigger picture; and the Holy Spirit.

2023-24 also proved to be a solid year for the Church finances. Lettings income remained steady and interest continued to be strong for one off and regular bookings. Income from freewill offerings also stayed relatively stable with a continued increase in the number of people giving through regular standing orders. The church was protected from a significant increase in energy costs due to being in an existing contract which ended at the end of the financial year.

As expected, budget setting for the forthcoming 2024-25 financial year was challenging. Although lettings are strong and freewill giving from the church congregation remains relatively stable, a significant increase in energy costs had to be incorporated in the budget due to the previous four year contract ending in August 2024. The budget was built up from a zero base so that all items were given consideration as to their inclusion and level. Trustees agreed to set a deficit budget for presentation to Church Meeting, and the challenge set to address this deficit. Trustees are very aware that work needs to be ongoing given the pattern with membership numbers and the profile of regular giving across the current membership.

A quinquennial inspection of the buildings was undertaken in the 2023-24 financial year which has given us a focus for the planning of maintenance works during the forthcoming financial year. Other cost pressures still remain and regular monitoring will continue to be important to ensure that costs are controlled and income is maximised, to ensure that we are not relying on reserves. The availability of unrestricted reserves equivalent to six months of unrestricted payments gives trustees assurance that the organisation is a going concern.

The trustees have continued to ensure that the Church meets the requirements of public benefit given in the guidance issued by the Charities Commission.

At 31 August 2024 the membership stood at 116 members, a net decrease of 4 since the same time in 2023.

Mission and Outreach activities have provided financial support for the central mission funds of both the Methodist and United Reformed Churches. Friday Lunches had a successful year and new faces continue to be welcomed. A profit of £3,955 was made during the 2023-24 year, an increase of £265 against the previous year, enabling seven local charities to be supported plus the School Holiday Lunches scheme which Godalming United Church operates at St Mark's in Godalming.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2024**

Support for The Gambia continued throughout the year. A total of £2,421 was sent in support of Gambia projects, comprising £1,670 for the Ophthalmic Clinic for cataract operations and £751 for student sponsorships.

Other fundraising achievements during the year were the Christmas collections with funds being remitted to Christian Aid (£295) and Action for Children (£548). A special appeal during the year enabled us to send funds in support of the British Red Cross following the earthquake in Morocco (£1,005). £3,681 was raised by the 2023/24 Lenten Appeal to support the construction of a roof on a new church at Innula in Uganda.

It was a highlight of the year to be able to once again have a collection of clothes, food and toiletries for the Whitechapel Mission during June and July. This initiative receives support from both the Circuit and the town and the trailer was once again completely filled.

The Church continued its support of the Trinity Trust Team in 2023-24 through donations of £12,000 towards the provision of youth activities led by Christian youth workers and offering positive role models in school and community settings. Donations were also made to the Methodist Church, World Mission Fund of £1,800 and Churches Together in Godalming £1,035.

Looking forward, we anticipate weekly worship attendance continuing to grow, both in person and online and the growth of mission work. There are challenges ahead with the need for mission work in our community and beyond arguably being the greatest that it has been for many years.

FINANCIAL REVIEW

Financial Review & Examined Accounts

The accounts of the Church and Mission and Outreach have been examined and have been prepared in accordance with the Charities Act 2011 and applicable Accounting Standards in the United Kingdom including the Financial Reporting for Smaller Entities (FRSSE) (effective 1 January 2015), under the historic cost convention and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Revised 2015).

Income to the General Funds for the year amounted to £125,109 (2022/23 £124,069), an increase of 1% compared to the previous year. Expenditure from the General Funds was £3,570 higher compared to 2022/23. The primary source of income is donations, offerings and letting of church premises. Further members moved to giving by standing order during the year, giving more certainty on income and lettings income and interest from new hirers of the premises remains strong.

Income into the restricted and designated funds in 2023/24 comprised £15,202 (2022/23 £15,733) relating to Mission and Outreach, and donations to the Church towards the cost of audio visual improvements of £5,000 (2022/23 £11,113). Restricted funds of £8,530 and designated funds of £6,525 both relating to Mission and Outreach (2022/23 £12,750 restricted and £2,985 designated) were distributed during the year, and a further £17,799 (2022/23 £17,464) by grants and donations from unrestricted Church funds.

The managing trustees consider that a balance on unrestricted funds equivalent of up to six months of unrestricted payments (circa £58,000) to be adequate to cover fluctuations in income and expenditure, particularly unexpected shortfalls on lettings income. Unrestricted free reserves of £61,165 at 31st August 2024 and if necessary designated reserves which are £38,065 could be utilised. This level of reserves is considered to be appropriate based on current and planned activities.

A balance of £37,500 is now in the Fabric Reserve. Due to the age of the buildings, it is felt to be prudent to have a Fabric Reserve to cover unforeseen situations requiring urgent attention beyond the Church's ability to raise funds in a particular year. The balance of restricted funds of £5,926 includes £75 relating to Mission and Outreach will be distributed in the current year, and free restricted reserves of £524 for audio visual improvements. Funds balances are held with the Central Finance Board of the Methodist Church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2024**

Godalming United Church was formed of the Methodist and United Reformed congregations of Godalming in a covenant to become one congregation which was signed on 2 January 1977 and in a Sharing Agreement signed on 24 September 1978 by which the Methodist premises were to be used for the purposes of the united church.

Godalming United Church operates as a Local Ecumenical Partnership sponsored by Churches Together in Surrey under a Constitution dated 8 June 2011. This Constitution meets the requirements of Churches Together in England for Single Congregation Local Ecumenical Partnerships (SCLEPs).

It is a local church of the Methodist Church in Great Britain and of the United Reformed Church in the United Kingdom. It is incorporated in the Wey Valley Circuit 36/06 of the Methodist South East District. In the United Reformed Church it is incorporated in the Wessex Synod, 9D12.

In December 2006 Godalming United Church entered into a further local ecumenical partnership by signing the Farncombe and Godalming Group Ministry covenant. This brought together Godalming United Church with three Church of England churches in the Parishes of Godalming and Farncombe: St John the Baptist, Farncombe; St Mark, Godalming and Ss Peter and Paul, Godalming.

Recruitment and appointment of new trustees

The Trustees are elected annually at the Annual Congregational Meeting in the Autumn of each year. Trustees are drawn from the membership of Godalming United Church. The election is for a term of three years.

Organisational structure

Within the structure of the Constitution, the church is governed by its Congregational Meetings and Church Council with the assistance of the Stewards and the following other committees: Pastoral Visitors, Property, Mission and Outreach, Finance, Events and Youth Forum. The Church Council and Congregational Meeting have oversight of these committees and the Church Council is the managing trustee body.

Induction and training of new trustees

Trustees are registered members of Godalming United Church and have usually served, or are serving, on one or more of the Committees. Induction and training is principally through familiarisation with the Minutes of the Committees and attendance at the alternate monthly Church Council meetings. On first appointment and each serving year thereafter each Trustee signs a Declaration of Eligibility form CSD-1382, a Trustee Registration Form and the Officeholder Declaration Safeguarding Form C issued by the Methodist Church.

Risks to the Charity

The principal risks to the continuing operation of the charity are understood to be in maintaining the buildings in a sound state in order to meet changing legislative requirements for health and safety, complying with safeguarding legislation and maintaining income from lettings in addition to the regular giving and offertory collections from the congregation.

These risks have been mitigated by the existence of an annual programme of minor works for volunteer work parties and an adequate flood defence system in terms of the property; adoption of a current Health and Safety Executive recommended Health and Safety policy; regular updating of our register of DBS Disclosures and training requirements for safeguarding. Lettings income is administered by a Lettings Coordinator and the offertory collections are administered by the Gift Aid and Envelopes Secretary, both of whom are members of the Finance Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128613

Principal address

Bridge Road
Godalming
Surrey
GU7 3DU

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2024**

Trustees

Rev'd A Payne - Chair

L Steele - Church Secretary

J Rowling - Treasurer

A Steele - Senior Steward (Resigned 29.9.2024)

A Briscoe - Senior Steward (Appointed 29.9.2024)

E Macdonald - Pastoral Assistant

R August (Resigned 29.9.2024)

F Groves

M Holliday

M Ireland (Appointed 29.9.2024)

J McAteer (Resigned 29.9.2024)

P Pollard

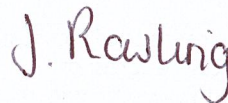
K Riddy

A Sargeant (Appointed 29.9.2024)

Approved by order of the board of trustees on26/6/2025..... and signed on its behalf by: _____



.....
Trustee



**Independent Examiner's Report to the Trustees of
Godalming United Church
(Methodist and United Reformed)**

Independent examiner's report to the trustees of Godalming United Church (Methodist and United Reformed)

I report to the charity trustees on my examination of the accounts of Godalming United Church (Methodist and United Reformed) (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Andrew Skilton, ACA

Date: 26 June 2024

**Godalming United Church
(Methodist and United Reformed)**

**Statement of Financial Activities
for the Year Ended 31 August 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		92,817	13,475	106,292	114,785
Charitable activities					
Lettings		32,149	-	32,149	32,966
Other income		6,084	836	6,920	3,163
Total		131,050	14,311	145,361	150,914
EXPENDITURE ON					
Charitable activities					
Grants		24,324	8,530	32,854	33,199
Circuit Assessment		74,624	-	74,624	73,321
Church premises		24,869	186	25,055	23,754
Office costs		3,310	-	3,310	2,458
Governance cost		2,886	-	2,886	2,886
Depreciation		31,149	-	31,149	31,149
Total		161,162	8,716	169,878	166,767
NET INCOME/(EXPENDITURE)		(30,112)	5,595	(24,517)	(15,853)
Transfers between funds	7	520	(520)	-	-
Net movement in funds		(29,592)	5,075	(24,517)	(15,853)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,332,546	851	2,333,397	2,349,250
TOTAL FUNDS CARRIED FORWARD		2,302,954	5,926	2,308,880	2,333,397


The notes form part of these financial statements

**Godalming United Church
(Methodist and United Reformed)**

**Balance Sheet
31 August 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	4	2,210,002	4,627	2,214,629	2,241,151
CURRENT ASSETS					
Debtors	5	24,712	-	24,712	25,348
Cash at bank		72,685	1,299	73,984	71,645
		97,397	1,299	98,696	96,993
CREDITORS					
Amounts falling due within one year	6	(4,445)	-	(4,445)	(4,747)
NET CURRENT ASSETS		92,952	1,299	94,251	92,246
TOTAL ASSETS LESS CURRENT LIABILITIES		2,302,954	5,926	2,308,880	2,333,397
NET ASSETS		2,302,954	5,926	2,308,880	2,333,397
FUNDS					
Unrestricted funds	7			2,302,954	2,332,546
Restricted funds				5,926	851
TOTAL FUNDS				2,308,880	2,333,397

The financial statements were approved by the Board of Trustees and authorised for issue on 26.16.25 and were signed on its behalf by:


.....
Trustee

J. Rawling

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures and fittings	- 33% on cost and 25% on cost

The freehold land and buildings have been included in the balance sheet with effect from 1st September 2006 at values used for insurance purposes. Other assets are deemed to be fully depreciated and no value has been included for these assets.

Assets costing less than £1,000 are not included as fixed assets, but are written off in the year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Organisations

The accounts include the results of the church and its mission funds. Some smaller groups' income and expenditure, and balances have not been consolidated into the results as the amounts are small and the Council consider that the value obtained by the inclusion is outweighed by the amount of work required.

Going Concern

The accounts have been prepared on the going concern basis. The trustees have carried out a review of forecasts and budgets and believe there are sufficient resources to continue for the foreseeable future, which is defined as one year from the date of signing these accounts.

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

No trustees received remuneration or expenses. Donations from trustees during the year were £8,315 (2023: £13,705).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	91,690	23,095	114,785
Charitable activities			
Lettings	32,966	-	32,966
Other income	3,163	-	3,163
Total	<u>127,819</u>	<u>23,095</u>	<u>150,914</u>
EXPENDITURE ON			
Charitable activities			
Grants	20,449	12,750	33,199
Circuit Assessment	73,321	-	73,321
Church premises	23,754	-	23,754
Office costs	2,458	-	2,458
Governance cost	2,886	-	2,886
Depreciation	31,149	-	31,149
Total	<u>154,017</u>	<u>12,750</u>	<u>166,767</u>
NET INCOME/(EXPENDITURE)	(26,198)	10,345	(15,853)
Transfers between funds	11,913	(11,913)	-
Net movement in funds	(14,285)	(1,568)	(15,853)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,346,831	2,419	2,349,250
TOTAL FUNDS CARRIED FORWARD	<u><u>2,332,546</u></u>	<u><u>851</u></u>	<u><u>2,333,397</u></u>

Godalming United Church
(Methodist and United Reformed)

Notes to the Financial Statements - continued
for the Year Ended 31 August 2024

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2023	2,655,091	17,690	2,672,781
Additions	-	4,627	4,627
At 31 August 2024	<u>2,655,091</u>	<u>22,317</u>	<u>2,677,408</u>
DEPRECIATION			
At 1 September 2023	424,816	6,814	431,630
Charge for year	26,551	4,598	31,149
At 31 August 2024	<u>451,367</u>	<u>11,412</u>	<u>462,779</u>
NET BOOK VALUE			
At 31 August 2024	<u>2,203,724</u>	<u>10,905</u>	<u>2,214,629</u>
At 31 August 2023	<u>2,230,275</u>	<u>10,876</u>	<u>2,241,151</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Income tax recoverable	6,056	6,613
Prepayments and accrued income	18,656	18,735
	<u>24,712</u>	<u>25,348</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	4,445	4,747

7. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	63,322	(3,813)	1,656	61,165
Designated	2,269,224	(26,299)	(1,136)	2,241,789
	<u>2,332,546</u>	<u>(30,112)</u>	<u>520</u>	<u>2,302,954</u>
Restricted funds				
Restricted Fund	851	5,595	(520)	5,926
TOTAL FUNDS	<u>2,333,397</u>	<u>(24,517)</u>	<u>-</u>	<u>2,308,880</u>

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,273	(128,086)	(3,813)
Designated	6,777	(33,076)	(26,299)
	131,050	(161,162)	(30,112)
Restricted funds			
Restricted Fund	14,311	(8,716)	5,595
TOTAL FUNDS	145,361	(169,878)	(24,517)

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	51,272	(412)	12,462	63,322
Designated	2,295,559	(25,786)	(549)	2,269,224
	2,346,831	(26,198)	11,913	2,332,546
Restricted funds				
Restricted Fund	2,419	10,345	(11,913)	851
TOTAL FUNDS	2,349,250	(15,853)	-	2,333,397

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,069	(124,481)	(412)
Designated	3,750	(29,536)	(25,786)
	127,819	(154,017)	(26,198)
Restricted funds			
Restricted Fund	23,095	(12,750)	10,345
TOTAL FUNDS	150,914	(166,767)	(15,853)

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2024**

8. RELATED PARTY DISCLOSURES

The wife of Richard August is a trustee with Trinity Trust which benefitted from a grant totalling £12,000 in the year (2023: £12,000). Trinity Trust, which is a registered charity, delivers Christian led activities and positive role modelling for young people in the Godalming area through church, school and community based programmes.

9. DESIGNATED FUNDS

Included in unrestricted funds are the following designated funds:

	Balance 1/09/2023 £	Income £	Expenditure £	Transfers £	Balance 31/08/2024 £
Mission Fund	1,450	6,777	(6,525)	1,136	2,839
Fabric Reserve	37,500				37,500
Property	2,230,274		(26,551)		2,203,723
	<u>2,269,224</u>	<u>6,777</u>	<u>(33,076)</u>	<u>1,136</u>	<u>2,244,062</u>

The Mission Fund fundraises for charities operating outside the church. The transfer to unrestricted is fundraising income specifically raised for the church.

10. RESTRICTED FUNDS

	Balance 1/09/2023 £	Income £	Expenditure £	Transfers £	Balance 31/08/2024 £
Mission Fund	700	8,425	(8,530)	(520)	75
Audio Visual Improvements	151	5,000		-	5,151
Godaltots	-	886	(186)	-	700
	<u>851</u>	<u>14,311</u>	<u>(8,716)</u>	<u>(520)</u>	<u>5,926</u>

The Mission Fund fundraises for charities operating outside the church.

Of the Audio Visual Improvements fund balance (£5,151) a total of £4,627 was spent in the year and was capitalised on the balance sheet, non-asset restricted reserves for Audio Visual Improvements stands at £524 at the year end.

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales - Charity number 1128613

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2023
for
Godalming United Church
(Methodist and United Reformed)**

**Godalming United Church
(Methodist and United Reformed)**

**Contents of the Financial Statements
for the Year Ended 31 August 2023**

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**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2023**

OBJECTIVES AND ACTIVITIES

Significant activities

During 2022-23 in person services were held on every Sunday, apart from on occasions where we gathered to worship with other Christians in Godalming at a different location. Services continued to be streamed and reach a wide audience locally, nationally and even across the world. For local members of the congregation who were unable to attend or access services on line, transcripts of services were provided.

The Qui discussion group continued to meet monthly, with a membership of five people. This informal group discusses life issues from a faith perspective and covered topics such as the value of life and dying with dignity, faith and politics, the hijacking of Christmas, the legal requirements imposed on the church, reflecting on what it means to be made in the image of God, exploring the theme 'For Goodness Sake' and tackling the topic 'Doing the best'.

A team of 8 Pastoral Visitors continue to provide care for church members throughout the year.

The church continues to be committed to Safeguarding so its premises and activities are a safe place for all users but especially for children and vulnerable adults. Safeguarding training continued and work is being carried out on holding training more locally to enable people to attend more easily. The Lead Safeguarding Officer for Godalming United Church has trained to become a basic Safeguarding trainer which will enable training to be carried out closer to home. DBS disclosures were obtained or renewed as necessary.

The church continues to be committed to operating the Fairtrade philosophy in its social functions and trading activities where possible.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

The aims of Godalming United Church are to:

- o Proclaim Jesus Christ as the head of the church and seek in all things to serve and follow His teachings and example.
- o Express the visible unity of Christ's church.
- o Respond to the needs of the world family by reaching out to our neighbourhoods and the wider world with the material and spiritual resources of the gospel.
- o Serve the local community through the use of our premises and the involvement of our members in the life of the district.

Objectives for the year were to:

- o Progress Pastoral Visitor training.
- o Identify additional uses and users for the facilities and flexibility provided by our buildings.
- o Encourage the prayer life of the church.
- o Increase the reach of the church, including the development of the online service provision to minister to people both in our local community and beyond who wish to make GUC Online their home church.
- o Develop additional services/events to encourage attendance by non-members of our Church.
- o Further progress the challenge to develop Discipleship in the Church.
- o Progress training and education initiatives to meet the changing needs of safeguarding children and vulnerable adults.
- o Take further steps in our Eco-Church journey to enable us to take better care of God's creation.
- o Continue to develop and grow Messy Church to provide outreach to families both connected and unconnected with the church.

Strategies for Objectives:

- o Adoption of the pastoral training courses provided by the Godalming Baptist Church, the North East Pastoral Committee of the United Reformed Church and the Methodist Church.
- o Maintain and support the members responsible for the administration and operation of the income stream from lettings.
- o Expand and support the facilities for Bible Study.
- o Continued adoption of the safeguarding training programme by the Methodist Church - Creating Safer Space Foundation and Refresher Modules and, where appropriate to the role, the Advanced Module.
- o Reassess our situation against the latest Eco-Church survey and to identify and implement improvement actions.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2023**

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

2022-23 has been the 'most normal' year since the Covid pandemic, with all activities now fully up and running, although a number of factors still affect the church, the economy and life in general. Attendance continues to recover, as do the church finances. In many ways though the work of the church goes on just as it has for decades, if not centuries - we worship, we study and we try to make disciples of Jesus Christ for the transformation of the world.

The online service continues to minister to a dedicated group from around the world and there are some who have made GUC Online their 'home church'. Enhancements have continued to the audio visual offering, both for those attending in the service by the installation of large television screen at the front of the church, and additional flexibility added 'behind the scenes' to provide a better experience for those attending services in person and those attending GUC Online. These improvements have been generously funded in their entirety by church members and attendees.

The Church Council has continued to meet regularly throughout the year and fulfilled its commitments both as trustees for Godalming United Church and as managing trustees for the Trustees for Methodist Church Purposes as the church premises are Methodist Trust property.

Messy Church continues to be a popular outreach event, meeting twice per term on a Saturday afternoon. Attendance is impossible to predict, but has varied between 18 and 40 or more children, plus their associated carers. The sessions give the opportunity to welcome families, many who are otherwise unconnected with our church, for two hours of Bible based activities. The coming together of the generations within the church is also a joy.

2022-23 also proved to be a year of strengthening for the Church finances. Lettings income grew and interest continued to be strong for one off and regular bookings. Income from freewill offerings stayed relatively stable with a continued increase in the number of people giving through regular standing orders. The church was protected from a significant increase in energy costs due to being in an existing contract.

Budget setting for the forthcoming 2023-24 financial year will be challenging. Although lettings are strong and freewill giving from the church congregation remains relatively stable, our energy costs will increase substantially once our current four year contract ends in August 2024. Work on the next budget will seek to mitigate that as far as possible, but all areas of spend and income will need to be examined to work towards a break even position on the budget. Other cost pressures still remain and regular monitoring will be continue to be important to ensure that costs are controlled and income is maximised, to ensure that we are not relying on reserves. The availability of unrestricted reserves equivalent to six months of unrestricted payments gives trustees assurance that the organisation is a going concern.

The Trustees have continued to ensure that the Church meets the requirements of public benefit given in the guidance issued by the Charities Commission.

At 31 August 2023 the membership stood at 120 members, a net decrease of 6 since the same time in 2022.

Mission and Outreach activities have provided financial support for the central mission funds of both the Methodist and United Reformed Churches. Friday Lunches had a successful year and new faces continue to be welcomed. A profit of £3,690 was made during the 2022-23 year, an increase of £257 against the previous year, enabling ten local charities to be supported.

Support for the Gambia continued throughout the year. A total of £2,855 was sent in support of Gambia projects, comprising £2,245 for the Ophthalmic Clinic for cataract operations and £610 for student sponsorships.

Other fundraising achievements during the year were the Christmas collections with funds being remitted to Christian Aid (£282) and Action for Children (£576). Special appeals during the year enabled us to send funds in support of Christian Aid appeals for the flooding in Pakistan (£1,143) and the Syrian earthquake (£1,303). £2,726 was sent to Medicines sans Frontiers for the 2022/23 Lenten Appeal in support of their work in the Ukraine.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2023**

It was a highlight of the year to be able to once again have a collection of clothes, food and toiletries for the Whitechapel Mission during June and July. This initiative receives support from both the Circuit and the town and the trailer was once again completely filled. A group of church members also visited the Whitechapel Mission to hear about the work carried out there.

The Church continued its support of the Trinity Trust Team in 2022-23 through donations of £12,000 towards the provision of youth activities led by Christian youth workers and offering positive role models in school and community settings. Donations were also made to the Methodist Church, World Mission Fund of £1,800 and Churches Together in Godalming £960.

Looking forward, we look forward to weekly worship attendance continuing to grow, both in person and online and the growth of mission work. There are challenges ahead with the need for mission work in our community and beyond arguably being the greatest that it has been for many years, and work is continuing on new ministries to help those suffering with the cost of living.

FINANCIAL REVIEW

Financial Review & Examined Accounts

The accounts of the Church and Mission and Outreach have been examined and have been prepared in accordance with the Charities Act 2011 and applicable Accounting Standards in the United Kingdom including the Financial Reporting for Smaller Entities (FRSSE) (effective 1 January 2015), under the historic cost convention and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Revised 2015).

Income to the General Funds for the year amounted to £124,069 (2021/22 £116,882), and increase of 6% compared to the previous year. Expenditure from the General Funds was £124,481 (2021/22 £114,993), an increase of 8% compared to the previous year. The primary source of income is donations, offerings and letting of church premises. Further members moved to giving by standing order during the year, giving more certainty on income, and lettings income and interest from new hirers of the premises remains strong.

Income into the restricted and designated funds in 2022/23 comprised £26,845 (2021/22 £13,531), of which £15,723 related to Mission and Outreach and £11,113 from donations towards the cost of audio visual improvements. Restricted funds of £12,750 and designated funds of £2,985 both relation to Mission and Outreach (2021/22 £7,147 restricted and £2,200 designated) were distributed during the year, and a further £17,464 (2021/22 £14,895) by grants and donations from unrestricted Church funds.

The managing trustees consider that a balance on unrestricted funds equivalent of up to six months of unrestricted payments (circa £58,000) to be adequate to cover fluctuations in income and expenditure, particularly unexpected shortfalls on lettings income. Unrestricted free reserves of £63,322 at 31st August 2023 and if necessary designated reserves which are £38,949 could be utilised. This level of reserves is considered to be appropriate based on current and planned activities.

A balance of £37,500 is now in the Fabric Reserve. Due to the age of the buildings, it is felt to be prudent to have a Fabric Reserve to cover unforeseen situations requiring urgent attention beyond the Church's ability to raise funds in a particular year. The balance of restricted funds includes funds relating to Mission and Outreach will be distributed in the current year. Funds balances are held with the Central Finance Board of the Methodist Church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Godalming United Church
(Methodist and United Reformed)**

**Report of the Trustees
for the Year Ended 31 August 2023**

Godalming United Church was formed of the Methodist and United Reformed congregations of Godalming in a covenant to become one congregation which was signed on 2 January 1977 and in a Sharing Agreement signed on 24 September 1978 by which the Methodist premises were to be used for the purposes of the united church.

Godalming United Church operates as a Local Ecumenical Partnership sponsored by Churches Together in Surrey under a Constitution dated 8 June 2011. This Constitution meets the requirements of Churches Together in England for Single Congregation Local Ecumenical Partnerships (SCLEPs).

It is a local church of the Methodist Church in Great Britain and of the United Reformed Church in the United Kingdom. It is incorporated in the Wey Valley Circuit 36/06 of the Methodist South East District. In the United Reformed Church it is incorporated in the Wessex Synod, 9D12.

In December 2006 Godalming United Church entered into a further local ecumenical partnership by signing the Farncombe and Godalming Group Ministry covenant. This brought together Godalming United Church with three Church of England churches in the Parishes of Godalming and Farncombe: St John the Baptist, Farncombe; St Mark, Godalming and Ss Peter and Paul, Godalming.

Recruitment and appointment of new trustees

The Trustees are elected annually at the Annual Congregational Meeting in the Autumn of each year. Trustees are drawn from the membership of Godalming United Church. The election is for a term of three years.

Organisational structure

Within the structure of the Constitution, the church is governed by its Congregational Meetings and Church Council with the assistance of the Stewards and the following other committees: Pastoral Visitors, Property, Mission and Outreach, Finance, Events and Youth Forum. The Church Council and Congregational Meeting have oversight of these committees and the Church Council is the managing trustee body.

Induction and training of new trustees

Trustees are registered members of Godalming United Church and have usually served, or are serving, on one or more of the Committees. Induction and training is principally through familiarisation with the Minutes of the Committees and attendance at the monthly Church Council meetings. On first appointment and each serving year thereafter each Trustee signs a Declaration of Eligibility form CSD-1382, a Trustee Registration Form and the Officeholder Declaration Safeguarding Form C issued by the Methodist Church.

Risks to the Charity

The principal risks to the continuing operation of the charity are understood to be in maintaining the buildings in a sound state, meeting changing legislative requirements for health and safety, safeguarding and the need for an income from lettings in addition to the regular giving and offertory collections from the congregation. These risks have been mitigated by the existence of an annual programme of minor works for volunteer work parties and an adequate flood defence system in terms of the property; adoption of a current Health and Safety Executive recommended Health and Safety policy; regular updating of our register of DBS Disclosures and training requirements for safeguarding. Lettings income is administered by a Lettings Coordinator and the offertory collections are administered by the Gift Aid and Envelopes Secretary, both of whom are members of the Finance Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1128613

Principal address

Bridge Road
Godalming
Surrey
GU7 3DU

**Godalming United Church
(Methodist and United Reformed)**

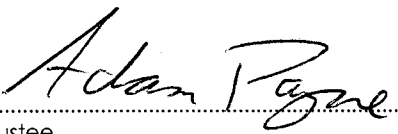
**Report of the Trustees
for the Year Ended 31 August 2023**

Trustees

Rev'd A Payne - Chair
S Kelley - Church Secretary (Resigned 1 October 2022)
L Steele - Church Secretary (Appointed 19 October 2022)
J Rowling - Treasurer
A Steele - Senior Steward
E Macdonald - Pastoral Assistant
R August
A Briscoe (Resigned 24 September 2023)

F Groves (Appointed 24 September 2023)
M Holliday (Appointed 24 September 2023)
J McAteer
K Nye (Resigned 25 September 2022)
P Pollard (Appointed 25 September 2022)
K Riddy (Appointed 24 September 2023)
N Wilks (Resigned 24 September 2023)

Approved by order of the board of trustees on 28/6/2024 and signed on its behalf by:


.....
Trustee



**Independent Examiner's Report to the Trustees of
Godalming United Church
(Methodist and United Reformed)**

Independent examiner's report to the trustees of Godalming United Church (Methodist and United Reformed)

I report to the charity trustees on my examination of the accounts of Godalming United Church (Methodist and United Reformed) (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

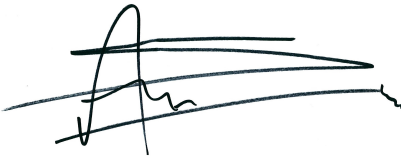
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust 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 Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.



Andrew Skilton, ACA

Date: 2nd July 2024

**Godalming United Church
(Methodist and United Reformed)**

**Statement of Financial Activities
for the Year Ended 31 August 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		91,690	23,095	114,785	99,104
Charitable activities					
Lettings		32,966	-	32,966	30,493
Other income		3,163	-	3,163	816
Total		127,819	23,095	150,914	130,413
EXPENDITURE ON					
Charitable activities					
Grants		20,449	12,750	33,199	24,242
Circuit Assessment		73,321	-	73,321	69,410
Church premises		23,754	-	23,754	23,268
Office costs		2,458	-	2,458	3,187
Governance cost		2,886	-	2,886	2,750
Depreciation		31,149	-	31,149	28,034
Total		154,017	12,750	166,767	150,891
NET INCOME/(EXPENDITURE)					
Transfers between funds	7	(26,198) 11,913	10,345 (11,913)	(15,853) -	(20,478) -
Net movement in funds		(14,285)	(1,568)	(15,853)	(20,478)
RECONCILIATION OF FUNDS					
Total funds brought forward		2,346,831	2,419	2,349,250	2,369,728
TOTAL FUNDS CARRIED FORWARD		2,332,546	851	2,333,397	2,349,250

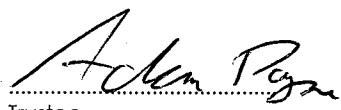
The notes form part of these financial statements

**Godalming United Church
(Methodist and United Reformed)**

**Balance Sheet
31 August 2023**

	Notes	Unrestricted funds £	Restricted fund £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	4	2,241,151	-	2,241,151	2,259,838
CURRENT ASSETS					
Debtors	5	25,348	-	25,348	23,159
Cash at bank		70,794	851	71,645	70,060
		96,142	851	96,993	93,219
CREDITORS					
Amounts falling due within one year	6	(4,747)	-	(4,747)	(3,807)
NET CURRENT ASSETS		91,395	851	92,246	89,412
TOTAL ASSETS LESS CURRENT LIABILITIES		2,332,546	851	2,333,397	2,349,250
NET ASSETS		2,332,546	851	2,333,397	2,349,250
FUNDS					
Unrestricted funds	7			2,332,546	2,346,831
Restricted funds				851	2,419
TOTAL FUNDS				2,333,397	2,349,250

The financial statements were approved by the Board of Trustees and authorised for issue on 28/6/2024 and were signed on its behalf by:


Trustee

J Rawling

**Godalming United Church
(Methodist and United Reformed)**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 1% on cost
Fixtures and fittings	- 33% on cost and 25% on cost

The freehold land and buildings have been included in the balance sheet with effect from 1st September 2006 at values used for insurance purposes. Other assets are deemed to be fully depreciated and no value has been included for these assets.

Assets costing less than £1,000 are not included as fixed assets, but are written off in the year.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Organisations

The accounts include the results of the church and its mission funds. Some smaller groups' income and expenditure, and balances have not been consolidated into the results as the amounts are small and the Council consider that the value obtained by the inclusion is outweighed by the amount of work required.

Going Concern

The accounts have been prepared on the going concern basis. The trustees have carried out a review of forecasts and budgets and believe there are sufficient resources to continue for the foreseeable future, which is defined as one year from the date of signing these accounts.

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

No council members received remuneration or expenses. Donations from trustees during the year were £13,705 (2022: £10,471).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	89,007	10,097	99,104
Charitable activities			
Lettings	30,493	-	30,493
Other income	815	1	816
Total	<u>120,315</u>	<u>10,098</u>	<u>130,413</u>
EXPENDITURE ON			
Charitable activities			
Grants	17,095	7,147	24,242
Circuit Assessment	69,410	-	69,410
Church premises	23,268	-	23,268
Office costs	3,187	-	3,187
Governance cost	2,750	-	2,750
Depreciation	28,034	-	28,034
Total	<u>143,744</u>	<u>7,147</u>	<u>150,891</u>
NET INCOME/(EXPENDITURE)	(23,429)	2,951	(20,478)
Transfers between funds	<u>1,500</u>	<u>(1,500)</u>	<u>-</u>
Net movement in funds	(21,929)	1,451	(20,478)
RECONCILIATION OF FUNDS			
Total funds brought forward	2,368,760	968	2,369,728
TOTAL FUNDS CARRIED FORWARD	<u><u>2,346,831</u></u>	<u><u>2,419</u></u>	<u><u>2,349,250</u></u>

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

4. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 September 2022	2,655,091	5,228	2,660,319
Additions	-	12,462	12,462
At 31 August 2023	<u>2,655,091</u>	<u>17,690</u>	<u>2,672,781</u>
DEPRECIATION			
At 1 September 2022	398,265	2,216	400,481
Charge for year	26,551	4,598	31,149
At 31 August 2023	<u>424,816</u>	<u>6,814</u>	<u>431,630</u>
NET BOOK VALUE			
At 31 August 2023	<u>2,230,275</u>	<u>10,876</u>	<u>2,241,151</u>
At 31 August 2022	<u>2,256,826</u>	<u>3,012</u>	<u>2,259,838</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Income tax recoverable	6,613	5,807
Prepayments and accrued income	18,735	17,352
	<u>25,348</u>	<u>23,159</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Other creditors	4,747	3,807
	<u>4,747</u>	<u>3,807</u>

7. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	51,272	(412)	12,462	63,322
Designated	2,295,559	(25,786)	(549)	2,269,224
	<u>2,346,831</u>	<u>(26,198)</u>	<u>11,913</u>	<u>2,332,546</u>
Restricted funds				
Restricted Fund	2,419	10,345	(11,913)	851
TOTAL FUNDS	<u>2,349,250</u>	<u>(15,853)</u>	<u>-</u>	<u>2,333,397</u>

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,069	(124,481)	(412)
Designated	3,750	(29,536)	(25,786)
	<u>127,819</u>	<u>(154,017)</u>	<u>(26,198)</u>
Restricted funds			
Restricted Fund	23,095	(12,750)	10,345
	<u>150,914</u>	<u>(166,767)</u>	<u>(15,853)</u>

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	Transfers between funds £	At 31.8.22 £
Unrestricted funds				
General fund	52,883	1,889	(3,500)	51,272
Designated	2,315,877	(25,318)	5,000	2,295,559
	<u>2,368,760</u>	<u>(23,429)</u>	<u>1,500</u>	<u>2,346,831</u>
Restricted funds				
Restricted Fund	968	2,951	(1,500)	2,419
	<u>2,369,728</u>	<u>(20,478)</u>	<u>-</u>	<u>2,349,250</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	116,882	(114,993)	1,889
Designated	3,433	(28,751)	(25,318)
	<u>120,315</u>	<u>(143,744)</u>	<u>(23,429)</u>
Restricted funds			
Restricted Fund	10,098	(7,147)	2,951
	<u>130,413</u>	<u>(150,891)</u>	<u>(20,478)</u>

**Godalming United Church
(Methodist and United Reformed)**

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2023**

8. RELATED PARTY DISCLOSURES

The wife of Richard August is a Trustee with Trinity Trust which benefitted from a grant totalling £12,000 in the year (2022: £12,000). Trinity Trust, which is a registered charity, delivers Christian led activities and positive role modelling for young people in the Godalming area through church, school and community based programmes.

9. DESIGNATED FUNDS

Included in unrestricted funds are the following designated funds:

	Balance 1/09/2022	Income	Expenditure	Transfers	Balance 31/08/2023
	£	£	£	£	£
Mission Fund	1,233	3,751	(2,985)	(549)	1,450
Fabric Reserve	37,500				37,500
Property	2,256,826		(26,551)		2,230,274
	<u>2,295,559</u>	<u>3,751</u>	<u>(29,536)</u>	<u>(549)</u>	<u>2,269,224</u>

The Mission Fund fundraises for charities operating outside the church. The transfer to unrestricted is fundraising income specifically raised for the church.

10. RESTRICTED FUNDS

Included in unrestricted funds are the following designated funds:

	Balance 1/09/2022	Income	Expenditure	Transfers	Balance 31/08/2023
	£	£	£	£	£
Mission Fund	919	11,982	(12,750)	549	700
Audio Visual Improvements	1,500	11,113	-	(12,462)	151
	<u>2,419</u>	<u>23,095</u>	<u>(12,750)</u>	<u>(11,913)</u>	<u>851</u>

The Mission Fund fundraises for charities operating outside the church. The transfer from unrestricted is fundraising income specifically raised for the church.

The transfer from the Audio Visual Improvements restricted fund represents the restricted fund contribution to the audio visual fixed asset additions in the year.

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales - Charity number 1128613

Accounts

**GODALMING UNITED CHURCH
(Methodist and United
Reformed)**

**ANNUAL REPORT & FINANCIAL
STATEMENTS**

31st August 2022

Registered Number 1128613

GODALMING UNITED CHURCH
(Methodist and United Reformed)

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Trustees Annual Report 2022

Reference & Administrative Details

Registered Name: Godalming United Church (Methodist & United Reformed)

Other Name: GUC

Registered Number: 1128613

Principal Office Address: Godalming United Church
Bridge Road
Godalming
Surrey
GU7 3DU

Correspondence should be directed to the Church Secretary at the above address.

Website: guc.org.uk

Independent Examiner: Andrew Skilton
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
GU5 9LY

Charity Trustees:

The charity trustees are elected members of the Church Council and are the managing Trustees of the organisation.

Rev'd A Payne – Chair	A Briscoe
S Kelley - Church Secretary (Resigned 1 October 2022)	J McAteer
J Rowling – Treasurer	K Nye (Resigned 25 September 2022)
A Steele - Senior Steward	N Wilks
E MacDonald – Pastoral Assistant	P Pollard (Appointed 25 September 2022)
R August	L Steele (Appointed 19 October 2022)

Structure, Governance and Management

Governing Document

Godalming United Church was formed of the Methodist and United Reformed congregations of Godalming in a covenant to become one congregation which was signed on 2 January 1977 and in a Sharing Agreement signed on 24 September 1978 by which the Methodist premises were to be used for the purposes of the united church.

Godalming United Church operates as a Local Ecumenical Partnership sponsored by Churches Together in Surrey under a Constitution dated 8 June 2011. This Constitution meets the requirements of Churches Together in England for Single Congregation Local Ecumenical Partnerships (SCLEPs).

It is a local church of the Methodist Church in Great Britain and of the United Reformed Church in the United Kingdom. It is incorporated in the Wey Valley Circuit 36/06 of the Methodist South East District. In the United Reformed Church it is incorporated in the Wessex Synod, 9D12.

In December 2006 Godalming United Church entered into a further local ecumenical partnership by signing the Farncombe and Godalming Group Ministry covenant. This brought together Godalming United Church with three Church of England churches in the Parishes of Godalming and Farncombe: St John the Baptist, Farncombe; St Mark, Godalming and Ss Peter and Paul, Godalming.

Recruitment and Appointment of new Trustees

The Trustees are elected annually at the Annual Congregational Meeting in the Autumn of each year. Trustees are drawn from the membership of Godalming United Church. The election is for an initial term of three years.

Induction and Training of Trustees

Trustees are registered members of Godalming United Church and have usually served, or are serving, on one or more of the Committees. Induction and training is principally through familiarisation with the Minutes of the Committees and attendance at the monthly Church Council meetings. On first appointment and each serving year thereafter each Trustee signs a Declaration of Eligibility form CSD-1382, a Trustee Registration Form and the Officeholder Declaration Safeguarding Form C issued by the Methodist Church.

Organisational Structure

Within the structure of the Constitution, the church is governed by its Congregational Meetings and Church Council with the assistance of the Stewards and the following other committees: Pastoral Visitors, Property, Mission and Outreach, Finance, Events and Youth Forum. The Church Council and Congregational Meeting have oversight of these committees and the Church Council is the managing trustee body.

Risks to the Charity

The principal risks to the continuing operation of the charity are understood to be in maintaining the buildings in a sound state, meeting changing legislative requirements for health and safety, safeguarding and the need for an income from lettings in addition to the offertory collections from members.

These risks have been mitigated by the existence of an annual programme of minor works for volunteer work parties; adoption of a current Health and Safety Executive recommended Health and Safety policy; regular updating of our register of DBS Disclosures and training requirements for safeguarding. Lettings income is administered by a Lettings Secretary and the offertory collections are administered by the Gift Aid and Envelopes Secretary, both of whom are members of the Finance Committee.

Objectives and Activities

The aims of Godalming United Church are to:

- Proclaim Jesus Christ as the head of the church and seek in all things to serve and follow His teachings and example.
- Express the visible unity of Christ's church.
- Respond to the needs of the world family by reaching out to our neighbourhoods and the wider world with the material and spiritual resources of the gospel.
- Serve the local community through the use of our premises and the involvement of our members in the life of the district.

Objectives for the year were to:

- Progress Pastoral Visitor training.
- Identify additional uses and users for the facilities and flexibility provided by our buildings.
- Encourage the prayer life of the church.
- Develop additional services/events to encourage attendance by non-members of our Church.
- Further progress the challenge to develop Discipleship in the Church.
- Progress training and education initiatives to meet the changing needs of safeguarding children and vulnerable adults.
- Continue to review and develop processes and guidelines to ensure a Covid secure environment allowing the premises to continue to be used for worship and lettings.
- Registration as an Eco-Church and completion of the baseline survey.
- Resume Messy Church following the break enforced by Covid

Strategies for Objectives:

- Adoption of the pastoral training courses provided by the Godalming Baptist Church, the North East Pastoral Committee of the United Reformed Church and the Methodist Church.
- Maintain and support the members responsible for the administration and operation of the income stream from lettings.
- Expand and support the facilities for Bible Study.
- Continued adoption of the safeguarding training programme by the Methodist Church - Creating Safer Space Foundation and Refresher Modules and, where appropriate to the role, the Advanced Module.
- Establish an Eco-Church Working Group to complete the baseline survey and implement and plan further measures to enable us to take better care of God's creation.

Significant Activities

During 2021-22 in person services were held on every Sunday, apart from on occasions where we gathered to worship with other Christians in Godalming at a different location. Services continued to be streamed and reach a wide audience locally, nationally and even across the world. For local members of the congregation who were unable to attend or access services on line, transcripts of services were provided.

The Qui discussion groups continued to meet monthly, albeit with reduced numbers, with discussion emerging from the conversation, addressing issues of grief and loss, and church relevance in a changing world. The group reflected on their discussions and decided on reflection that they needed to be more intentional and look at bigger issues, such as population control as an answer to hunger and need; its impact on different age groups and the economy, including attitudes about young and old and how we manage and share the abundant resources God has provided.

A team of 8 Pastoral Visitors continue to provide care for church members throughout the year.

Despite the reduced use of the premises, the church continued to be committed to Safeguarding so its premises and activities are a safe place for all users but especially for children and vulnerable adults. Safeguarding training continued and work is being carried out on holding training more locally to enable people to attend more easily. DBS disclosures were obtained or renewed as necessary.

The church continues to be committed to operating the Fairtrade philosophy in its social functions and trading activities where possible.

Achievements and Performance

The year 2021-22 can probably be best be described as “The Awakening” after the end of Covid restrictions, with a full return to in person worship, and many activities restarting after the Covid enforced break, including Friday lunches, Messy Church, youth activities and the annual church pantomime.

The Church Council has continued to meet regularly throughout the year and fulfilled its commitments both as trustees for Godalming United Church and as managing trustees for the Trustees for Methodist Church Purposes as the church premises are Methodist Trust property.

In September 2021, the Annual Congregational Meeting, the decision was made to register the church to become an Eco-Church, and during the year thanks to the work of the Eco-Church Working Group, the Church has achieved a bronze award and is working towards getting the silver award.

At the September 2021 Congregational Meeting, following the decision of the Methodist Conference of 2021 to allow same sex marriages in Methodist Church, it was agreed that GUC should apply to register the premises to be authorised to conduct same sex as well as heterosexual marriages and on 4th January 2022 GUC received its authorisation from the General Registry Office to do so.

Messy Church resumed successfully during 2021-22. Messy Church is held once per half term on a Saturday afternoon, with an additional August session as part of Godalming’s holiday ‘Staycation’ event. This is an important outreach activity, and attendance varies between 16 and 40 or more children, plus their associated carers. The sessions give the opportunity to welcome families, many who are otherwise unconnected with our church, for two hours of Bible based activities.

2021-22 also proved to be a welcome return to normality for the Church finances, although challenges remain associated with the cost of living and economic climate. Lettings returned to around pre-Covid levels, and only one hirer did not return. Interest continues to be strong for one off and regular bookings. Income from freewill offerings held up with a continued increase in the number of people giving through standing orders or bank transfers.

Budget setting for the forthcoming 2022-23 financial year continues to be challenging. Although lettings have returned to pre-Covid levels, the Circuit Assessment is increasing for the first time in a number of years, resulting in a small year in year deficit being anticipated. The approach to the budget setting is cautious, which should result in a break even position being achieved. We are fortunate to be in a fixed term energy contract until August 2024, which means that we are not yet seeing the increase in energy costs arising from higher unit prices although costs will clearly increase from the premises now being fully open. Other cost pressures remain however, and regular monitoring will be continue to be important to ensure that costs are controlled and income is maximised, to ensure that we are not relying on reserves. The availability of unrestricted reserves equivalent to six months of unrestricted payments gives trustees assurance that the organisation is a going concern.

The Trustees have continued to ensure that the Church meets the requirements of public benefit given in the guidance issued by the Charities Commission.

At 31 August 2022 the membership stood at 126 members, a net decrease of 4 since the same time in 2021.

Mission and Outreach activities have provided financial support for the central mission funds of both the Methodist and United Reformed Churches. Friday Lunches resumed in September 2021 for the first time post-Covid and many of the regular customers returned, and new faces continue to be welcomed. A profit of £3,433 was made during the 21-22 year, and the following charities have been supported - Cellar Camino Cafe, Age UK Surrey (The Clockhouse), Farncombe Day Centre, Home Start Waverley, Church Homeless Trust, Christians Against Poverty, St Mark's Food Bank, Citizens Advice and Guildford Action.

Support for the Gambia continued throughout the year. A total of £2,555 was sent in support of Gambia projects, comprising £1,707 for the Ophthalmic Clinic for cataract operations and £848 for student sponsorships.

Other fundraising achievements during the year were the Christmas collections with funds being remitted to Christian Aid (£220) and Action for Children (£361). Special appeals during the year enabled us to send funds in support of Afghanistan (£449) and Haiti (£449). £2,264 was sent to Medicines sans Frontiers for the 2021/22 Lenten Appeal.

It was a highlight of the year to be able to once again have a collection of clothes, food and toiletries for the Whitechapel Mission at the end of June this year. In addition to providing breakfasts for homeless people, the Mission has extended its work to providing lunches as well. A trailer was parked at the church for just over a week and was full when it was collected.

The Church continued its support of the Trinity Trust Team in 2021-22 through donations of £12,000, to the Methodist Church, World Mission Fund of £1,800 and Churches Together in Godalming £960.

Looking forward, we look forward to weekly worship attendance continuing to grow, both in person and online and the growth of mission work. There are challenges ahead with the need for mission work in our community and beyond arguably being the greatest that it has been for many years, and work has started on planning new ministries to help those suffering with the cost of living.

Financial Review & Examined Accounts

to 31st August 2022

The accounts of the Church and Mission and Outreach have been examined and have been prepared in accordance with the Charities Act 2011 and applicable Accounting Standards in the United Kingdom including the Financial Reporting for Smaller Entities (FRSSE) (effective 1 January 2015), under the historic cost convention and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Revised 2015).

Income to the General Funds for the year amounted to £116,882 (2020/21 £107,120), a decrease of 9% compared to the previous year. Expenditure from the General Funds was £6,478 higher compared to 2020/21 which is to be expected given the full re-opening of the premises. The primary source of income is donations, offerings and letting of church premises. Further members moved to giving by standing order during the last year which helps to mitigate reductions in giving during periods of lockdown, and all but one hirer returned post Covid and there continues to be interest from new hirers of the premises.

Income into the restricted and designated funds in 2021/22 comprised £12,031 relating to Mission and Outreach, and a donation to the Church towards the cost of audio visual improvements of £1,500. Restricted funds of £7,147 and designated funds of £2,200 both relating to Mission and Outreach (2020/21 £7,873) were distributed during the year, and a further £14,895 (2020/21 £13,415) by grants and donations from unrestricted Church funds.

The managing trustees consider that a balance on unrestricted funds equivalent of up to six months of unrestricted payments (circa £58,000) to be adequate to cover fluctuations in income and expenditure, particularly unexpected shortfalls on lettings income. Unrestricted free reserves of £48,260 at 31st August 2022 and if necessary designated reserves which are £37,500 could be utilised. This level of reserves is considered to be appropriate based on current and planned activities.

Designated funds include £1,233, being the balance on funds raised from the Friday lunches held by Mission and Outreach. These will be distributed in 2022/23.

A balance of £37,500 is now in the Fabric Reserve. Due to the age of the buildings, it is felt to be prudent to have a Fabric Reserve to cover unforeseen situations requiring urgent attention beyond the Church's ability to raise funds in a particular year. The balance of restricted funds of £2,419 includes £919 relating to Mission and Outreach will be distributed in the current year, and £1,500 for audio visual improvements. Funds balances are held with the Central Finance Board of the Methodist Church.

The report was approved by the Trustees on 21st June 2023 and signed on its behalf by:



Reverend Adam Payne, Trustee

Independent Examiner's Report to the Trustees of Godalming United Church

I report to the trustees on my examination of the financial statements of Godalming United Church ('the charity') for the year ended 31st August 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.


Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Andrew Skilton, ACA
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey GU5 9LY



23 June 2023

GODALMING UNITED CHURCH

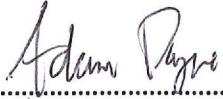
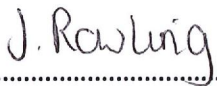
STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 August 2022

		General	Designated	Restricted	Total	Total
	Notes	Funds	Funds	Funds	2022	2021
INCOME FROM:		£	£	£	£	£
Donations		68,727	3,433	9,214	81,374	81,634
Income tax recoverable on donations		16,847	-	883	17,730	17,138
		85,574	3,433	10,097	99,104	98,772
Charitable activities						
Lettings		30,493	-	-	30,493	15,088
Other trading activities						
Fundraising		-	-	-	-	-
Investments		175	-	1	176	70
Other income		640	-	-	640	467
TOTAL INCOME		116,882	3,433	10,098	130,413	114,397
EXPENDITURE ON:						
Charitable Activities	2	114,993	28,751	7,147	150,891	142,939
TOTAL EXPENDITURE		114,993	28,751	7,147	150,891	142,939
NET INCOME/(EXPENDITURE)		1,889	(25,318)	2,951	(20,478)	(28,542)
TRANSFERS BETWEEN FUNDS		(3,500)	5,000	(1,500)	-	-
NET MOVEMENT IN FUNDS		(1,611)	(20,318)	1,451	(20,478)	(28,542)
RECONCILIATION OF FUNDS:						
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2021	10,11	52,883	2,315,877	968	2,369,728	2,398,270
TOTAL FUNDS CARRIED FORWARD AT 31/08/2022	10,11	51,272	2,295,559	2,419	2,349,250	2,369,728

GODALMING UNITED CHURCH

Balance Sheet

At 31 August 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7		2,259,838		2,287,872
CURRENT ASSETS					
Debtors	8	23,159		34,486	
Cash at bank and in hand		70,060		50,965	
		93,219		85,451	
CREDITORS : amount falling due within one year	9	3,807		3,595	
NET CURRENT ASSETS			89,412		81,856
NET ASSETS			2,349,250		2,369,728
RESERVES					
Unrestricted Funds			51,272		52,883
Designated – Fabric reserve	10	37,500		32,500	
Designated – Mission reserve	10	1,233		-	
Designated – Property	10	2,256,826		2,283,377	
			2,295,559		2,315,877
Restricted	11		2,419		968
Total funds			2,349,250		2,369,728
<p>Approved by the Council on 21st June 2023 and signed on their behalf by:</p>					
					
Rev'd A Payne - Council Member		J Rowling – Treasurer			
Charity number: 1128613					

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

1. Accounting Policies

The church is a public benefit entity and the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

“The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The particular accounting policies adopted by the trustees are described below. The level of rounding is £1 and the functional currency is Sterling.

Going Concern

The accounts have been prepared on the going concern basis. The trustees have carried out a review of forecasts and budgets and believe there are sufficient resources to continue for the foreseeable future, which is defined as one year from the date of signing these accounts.

Accounting convention

The financial statements have been prepared under the historic cost convention and on an accruals basis.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Liabilities are recognised as expenditure when there is a legal or constructive obligation committing the Charity to expenditure, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Grants payable are payments to third parties in furtherance of the Charitable objectives of the Church.

VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

Allocation of Support Costs

All support costs are allocated to charitable activities. Governance costs are the independent examination.

Charitable Activities

The expenditure on Charitable activities includes grants made and support costs.

Tangible fixed assets

Depreciation is provided on cost over the estimated useful lives of the assets. The rates of depreciation are as follows:-

Land and Buildings	1% straight line basis
Fixtures, fittings and equipment	25% to 33% Straight Line

The freehold land and buildings have been included in the balance sheet with effect from 1st September 2006 at values used for insurance purposes. Other assets are deemed to be fully depreciated and no value has been included for these assets.

Assets costing less than £1,000 are not included as fixed assets, but are written off in the year.

Debtors

Debtors are recognised at settlement amount.

Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured with reasonable reliability. Creditors are recognised at settlement amount.

Financial Instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

Organisations

The accounts include the results of the church and its mission funds. Some smaller groups' income and expenditure, and balances have not been consolidated into the results as the amounts are small and the Council consider that the value obtained by the inclusion is outweighed by the amount of work required.

Funds

Donations received by the church which are specific as to the use of the funds are included as restricted funds. Other funds are unrestricted except for those designated by the Trustees. These include funds set aside for specific purposes by the Trustees.

		General	Designated	Restricted		
	Notes	Funds	Funds	Funds	2022	2021
		£	£	£	£	£
2. Charitable Activities						
Grants	3	14,895	2,200	7,147	24,242	21,288
Circuit assessment		69,410	-	-	69,410	69,410
Support Costs						
Church premises	4	23,268	-	-	23,268	18,810
Office costs	5	3,187	-	-	3,187	3,635
Governance cost	6	2,750	-	-	2,750	2,512
Depreciation	7	1,483	26,551	-	28,034	27,284
		114,993	28,751	7,147	150,891	142,939

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

	2022	2021
	£	£
3. Grants		
Trinity Trust	12,000	10,500
Sundry other donations	135	155
Churches Together in Godalming	960	960
Gambia appeals	2,555	1,969
Denominational Funds	2,483	3,299
World Mission	2,022	3,167
Sundry mission donations	4,087	1,238
	24,242	21,288
4. Church Premises	£	£
Lighting and Heating	8,414	6,266
Cleaning	7,179	4,613
Insurances	3,640	3,419
Repairs and maintenance	4,035	4,512
	23,268	18,810
5. Office Costs	£	£
Stationery and Photocopying	117	222
Music and Licences	2,408	941
Miscellaneous costs	662	2,472
	3,187	3,635
6. Governance Cost	£	£
Independent Examiner's fee	2,750	2,512

GODALMING UNITED CHURCH

**Notes to the Financial Statements
Year to 31st August 2022**

7. Tangible Fixed Assets					
		Freehold Land &	Other	Fixtures	
		Buildings	Equipment	& Fittings	Total
		£	£	£	£
Cost					
At 1st September 2021		2,655,091	5,228	-	2,660,319
Additions		-	-	-	-
At 31st August 2022		2,655,091	5,228	-	2,660,319
Depreciation					
At 1st September 2021		371,714	733	-	372,447
Charge for the year		26,551	1,483	-	28,034
At 31st August 2022		398,265	2,216	-	400,481
Net Book Value					
At 31st August 2022		2,256,826	3,012	-	2,259,838
At 31st August 2021		2,283,377	4,495	-	2,287,872
8. Debtors					
				2022	2021
				£	£
Income tax recoverable				5,807	17,134
Prepayments				17,352	17,352
				23,159	34,486
9. Creditors					
				2022	2021
				£	£
Accruals				3,807	3,595

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

10. Designated funds	Balance				Balance
	01/09/2021	Income	Expenditure	Transfers	31/08/2022
	£	£	£	£	£
Mission Fund *	-	3,433	(2,200)	-	1,233
Fabric Reserve	32,500	-	-	5,000	37,500
Property	2,283,377	-	(26,551)	-	2,256,826
	2,315,877	3,433	(28,751)	5,000	2,295,559
11. Restricted funds	Balance				Balance
	01/09/2021	Income	Expenditure	Transfers	31/08/2022
	£	£	£	£	£
Mission Fund *	968	8,598	(7,147)	(1,500)	919
Audio Visual Improvements	-	1,500	-	-	1,500
	968	10,098	(7,147)	(1,500)	2,419

* The Mission Fund fundraises for charities operating outside the church. The balance will be utilised in 2022/23. The transfer to unrestricted is fundraising income specifically raised for the church.

12. Transactions with Trustees

No council members received remuneration or expenses. Donations from trustees during the year were £10,471 (2021: £12,105)

The wife of Richard August is a Trustee with Trinity Trust which benefitted from a grant totalling £12,000 in the year (2021: £10,500). Trinity Trust, which is a registered charity, delivers Christian led activities and positive role modelling for young people in the Godalming area through church, school and community based programmes.

13. Analysis of funds	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	3,012	2,256,826	-	2,259,838
Net Current Assets	48,260	38,733	2,419	89,412
Total	51,272	2,295,559	2,419	2,349,250

14. Capital Commitments

At the year end there were no capital commitments.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2022

15. Statement of Financial Activities for year ended 31 August 2021					
		General	Designated	Restricted	Total
	Notes	Funds	Funds	Funds	2021
INCOME FROM:		£	£	£	£
Donations		74,959	-	6,675	81,634
Income tax recoverable on donations		16,536	-	602	17,138
		91,495	-	7,277	98,772
Charitable activities					
Lettings		15,088			15,088
Investments		70	-	-	70
Other income		467	-	-	467
TOTAL INCOME		107,120	-	7,277	114,397
EXPENDITURE ON:					
Charitable Activities					
Grants		13,415	-	7,873	21,288
Circuit assessment		69,410	-	-	69,410
Support Costs					
Church premises		18,810	-	-	18,810
Office costs		3,635	-	-	3,635
Depreciation		733	26,551	-	27,284
Independent Examiners' fees		2,512	-	-	2,512
TOTAL EXPENDITURE		108,515	26,551	7,873	142,939
NET(EXPENDITURE)		(1,395)	(26,551)	(596)	(28,542)
TRANSFERS BETWEEN FUNDS		(2,183)	2,500	(317)	-
NET MOVEMENT IN FUNDS		(3,578)	(24,051)	(913)	(28,542)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2020		56,461	2,339,928	1,881	2,398,270
TOTAL FUNDS CARRIED FORWARD AT 31/08/2021		52,883	2,315,877	968	2,369,728

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales - Charity number 1128613

Accounts

**GODALMING UNITED CHURCH
(Methodist and United
Reformed)**

**ANNUAL REPORT & FINANCIAL
STATEMENTS**

31st August 2021

Registered Number 1128613

**GODALMING UNITED CHURCH
(Methodist and United Reformed)**

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Trustees Annual Report 2021

Reference & Administrative Details

Registered Name: Godalming United Church (Methodist & United Reformed)

Other Name: GUC

Registered Number: 1128613

Principal Office Address: Godalming United Church
Bridge Road
Godalming
Surrey
GU7 3DU

Correspondence should be directed to the Church Secretary at the above address.

Website: guc.org.uk

Independent Examiner: Andrew Skilton
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
GU5 9LY

Charity Trustees:

The charity trustees are elected members of the Church Council and are the managing Trustees of the organisation.

Rev'd A Payne – Chair (appointed 27 September 2020) M Ireland (resigned 27 September 2020)

Rev'd N Edsall – (resigned 15 January 2021) R August

S Kelley - Church Secretary A Briscoe (appointed 27 September 2020)

J Rowling – Treasurer (appointed 27 September 2020) J McAteer

A Steele - Senior Steward K Nye

E MacDonald - Pastoral Assistant N Wilks (appointed 27 September 2020)

Structure, Governance and Management

Governing Document

Godalming United Church was formed of the Methodist and United Reformed congregations of Godalming in a covenant to become one congregation which was signed on 2 January 1977 and in a Sharing Agreement signed on 24 September 1978 by which the Methodist premises were to be used for the purposes of the united church.

Godalming United Church operates as a Local Ecumenical Partnership sponsored by Churches Together in Surrey under a Constitution dated 8 June 2011. This Constitution meets the requirements of Churches Together in England for Single Congregation Local Ecumenical Partnerships (SCLEPs).

It is a local church of the Methodist Church in Great Britain and of the United Reformed Church in the United Kingdom. It is incorporated in the Wey Valley Circuit 36/06 of the Methodist South East District. In the United Reformed Church it is incorporated in the Wessex Synod, 9D12.

In December 2006 Godalming United Church entered into a further local ecumenical partnership by signing the Farncombe and Godalming Group Ministry covenant. This brought together Godalming United Church with three Church of England churches in the Parishes of Godalming and Farncombe: St John the Baptist, Farncombe; St Mark, Godalming and Ss Peter and Paul, Godalming.

Recruitment and Appointment of new Trustees

The Trustees are elected annually at the Annual Congregational Meeting in the Autumn of each year. Trustees are drawn from the membership of Godalming United Church. The election is for an initial term of three years.

Induction and Training of Trustees

Trustees are registered members of Godalming United Church and have usually served, or are serving, on one or more of the Committees. Induction and training is principally through familiarisation with the Minutes of the Committees and attendance at the monthly Church Council meetings. On first appointment and each serving year thereafter each Trustee signs a Declaration of Eligibility form CSD-1382, a Trustee Registration Form and the Officeholder Declaration Safeguarding Form C issued by the Methodist Church.

Organisational Structure

Within the structure of the Constitution, the church is governed by its Congregational Meetings and Church Council with the assistance of the Stewards and the following other committees: Pastoral Visitors, Property, Mission and Outreach, Finance, Events and Youth Forum. The Church Council and Congregational Meeting have oversight of these committees and the Church Council is the managing trustee body.

Risks to the Charity

The principal risks to the continuing operation of the charity are understood to be in maintaining the buildings in a sound state, meeting changing legislative requirements for health and safety, safeguarding and the need for an income from lettings in addition to the offertory collections from members.

These risks have been mitigated by the existence of an annual programme of minor works for volunteer work parties; adoption of a current Health and Safety Executive recommended Health and Safety policy; regular updating of our register of DBS Disclosures and training requirements for safeguarding. Lettings income is administered by a Lettings Secretary and the offertory collections are administered by the Gift Aid and Envelopes Secretary, both of whom are members of the Finance Committee.

Objectives and Activities

The aims of Godalming United Church are to:

- Proclaim Jesus Christ as the head of the church and seek in all things to serve and follow His teachings and example.
- Express the visible unity of Christ's church.
- Respond to the needs of the world family by reaching out to our neighbourhoods and the wider world with the material and spiritual resources of the gospel.
- Serve the local community through the use of our premises and the involvement of our members in the life of the district.

Objectives for the year were to:

- Progress Pastoral Visitor training.
- Identify additional uses and users for the facilities and flexibility provided by our buildings.
- Encourage the prayer life of the church.
- Develop additional services/events to encourage attendance by non-members of our Church.
- Further progress the challenge to develop Discipleship in the Church.
- Progress training and education initiative to meet the changing needs of safeguarding children and vulnerable adults.
- Continue to review and develop processes and guidelines to ensure a Covid secure environment allowing the premises to continue to be used for worship and lettings.

Strategies for Objectives:

- Adoption of the pastoral training courses provided by the Godalming Baptist Church, the North East Pastoral Committee of the United Reformed Church and the Methodist Church.
- Maintain and support the members responsible for the administration and operation of the income stream from lettings.
- Expand and support the facilities for Bible Study.
- Continued adoption of the safeguarding training programme by the Methodist Church - Creating Safer Space Foundation and Refresher Modules and, where appropriate to the role, the Advanced Module.

Significant Activities

Throughout the year, despite the Covid restrictions, a Sunday service of worship has taken place. For about half of the year on an intermittent basis it has been possible to have a gathered service at the church. Neither the choir nor the worship group Candela were able to take part in worship during the year. Live streaming of all services, and the ability to access service recordings via the Internet have given access to services to those members unable to attend in person, the wider community both locally, nationally and even across the world. For local members of the congregation who were unable to attend or access services on line, transcripts of services were provided.

The two discussion groups, Qui and the Monday Bible Study Group were affected by the restrictions. Qui did manage a meeting in Autumn 2020 during a temporary easing of restrictions and restarted again in July. Both groups planned to re-commence regular meetings in the Autumn.

A team of 8 Pastoral Visitors continue to provide care for church members throughout the year.

Despite the reduced use of the premises, the church continued to be committed to Safeguarding so its premises and activities are a safe place for all users but especially for children and vulnerable adults. Foundation Safeguarding training was attended on line by newly appointed workers and as a refresher for those who did the initial training four years ago. DBS disclosures were obtained or renewed as necessary.

Throughout the year, the church's two participating denominations and other organisations provided a variety of webinar training sessions ranging in subject matter from Dementia, Bullying, Mission, to Trustees Responsibilities. These sessions were accessed by several church members.

The church continues to be committed to operating the Fairtrade philosophy in its social functions and trading activities where possible.

Achievements and Performance

The year 2020-21 can best be summed up as a stop-start year, with two Covid lockdowns, a couple of periods of limited easing of restrictions until “Freedom Day” on 19th July 2021.

Despite the Covid restrictions, the Church Council has continued to meet regularly throughout the year either in person or on line. As well as the normal agenda, the Church Council spent time ensuring that the church remained compliant with whatever the current restrictions were at the time of the meeting. Wherever possible the Church Council has been keen for as much of the church’s life to continue, but always within the parameters of what was Covid safe and legal. The Council also agreed to seek the opinion of the September 2021 Annual Congregational Meeting as to whether the church should become an Eco-Church which was supported.

The church welcomed its new minister, the Reverend Adam Payne, his wife Kyla and daughters, Elizabeth and Molly, in September 2020. Adam’s induction service was able to take place in person at the church on 26th September 2021 during an easing of restrictions, although the congregation had to be limited to 30 people. The service was also streamed for those who could not attend. The following day at the Annual Congregational meeting, the final act of Adam’s appointment took place. Due to lockdown the initial call had been made by the URC Wessex Synod, and so at the ACM, by a unanimous vote, the call to Adam was made by GUC, which he accepted.

The lockdowns inevitably had an effect on the church’s finances. The most significant effect was the reduction of lettings’ income. Some activities relating to vulnerable groups were exempted from lockdown and we continued to look to make the premises available for this purpose, however many of the regular lettings could no longer take place. The Lettings Secretary maintained contact with hirers, and worked with them towards the resumption of activities. The vast majority of hirers had either returned by the end of the financial year, or planned to return from September 2021. Income from freewill offerings held up with a continued increase in the number of people giving through standing orders or bank transfers.

Again the reduction in lettings income was partially offset by cost savings achieved during periods of closure, mainly in relation to cleaning. The Property Committee were diligent in their maintenance of the building during lockdown and limited opening, and timings of works and maintenance reviewed in light of this. Regular scrutiny of performance against budget by the Treasurer and Church Council took place, with a particular focus on key income items such as lettings and freewill offerings, and monitoring the level of expenditure in light of the reduced income from lettings.

A cautious budget has again been set for the forthcoming 2021-22 financial year, with the budget for lettings income set at the same level as 2020-21, but in the reasonable anticipation that it will not fall short as it did in 2020-21. Once again, regular monitoring will be critical to ensure that in the event that income is again impacted, that we can respond and seek to reduce costs to ensure that we are not relying on reserves. The potential to save costs in the event of complete closure, together with the availability of unrestricted reserves equivalent to six months of unrestricted payments gives trustees assurance that the organisation is a going concern.

The Trustees have continued to ensure that the Church meets the requirements of public benefit given in the guidance issued by the Charities Commission.

At 31 August 2021 the membership stood at 130 members, a net decrease of 6 since the same time in 2020.

Due to closure of the local branch of Barclays, the changing of the church's bank to Natwest was commenced during the year to maintain access to local banking services.

Many Church activities were unfortunately unable to take place during 2020-21, including Events Committee organised events, and most notably the annual pantomime.

Mission and Outreach activities have provided financial support for the central mission funds of both the Methodist and United Reformed Churches. Although Friday lunches were unable to take place during the year, the profit from lunches held just before the initial lockdown totalling £700 was allocated between the CAB, The Cellar and the Godalming Food Banks.

Despite the restrictions and alternative approaches needing to be taken, the Christmas collections went ahead, raising circa £1,100 for Christian Aid and £990 for Action for Children.

Support for the Gambia continued throughout the year. A further £1,353 was sent for cataract operations, including £1,233 from the Christmas card appeal and St Hilary's School again gave a donation from its Harvest giving for the schools in the Gambia. Another container full mainly of educational and medical supplies was packed in May, but due to the problems of transport only arrived in the Gambia in July.

Other fundraising achievements during the year were £2,025 raised with the Lenten Appeal for Medicines sans Frontiers, and different initiatives during Christian Aid Week.

It was a highlight of the year to be able to once again have a collection of clothes, food and toiletries for the Whitechapel Mission at the end of June this year. In addition to providing breakfasts for homeless people, the Mission has extended its work to providing lunches as well. A trailer was parked at the church for just over a week and was full when it was collected.

As it was not possible to hold the traditional toy service in December 2020, a collection was held and as a result £411 was donated to The Cellar. The Cellar has relocated to new accommodation in the Borough Council offices, and was able to serve customers outside until a full service resumed during July.

The Church continued its support of the Trinity Trust Team in 2020-21 through donations of £10,500, to the Methodist Church World Mission Fund of £1,800 and Churches Together in Godalming £960.

It is anticipated that a more normal year will resume in 2021-22, with the vast majority of church activities returning.

Financial Review & Examined Accounts

to 31st August 2021

The accounts of the Church and Mission and Outreach have been examined and have been prepared in accordance with the Charities Act 2011 and applicable Accounting Standards in the United Kingdom including the Financial Reporting for Smaller Entities (FRSSE) (effective 1 January 2015), under the historic cost convention and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (Revised 2015).

Income to the General Funds for the year amounted to £107,120 (2019/20 £116,138), a decrease of 8% compared to the previous year. Expenditure from the General Funds was £2,805 lower compared to 2019/20. The primary source of income is donations, offerings and letting of church premises. Further members moved to giving by standing order during the last year which helps to mitigate reductions in giving during periods of lockdown. There was a loss of income due to the continuing restrictions on activities, but hirers have returned as restrictions allowed, and there continues to be interest from new hirers.

Income into the restricted fund in 2020/21 was income to Mission and Outreach. Funds of £7,873 (2019/20 £12,588) were distributed during the year and a further £13,415 (2019/20 £13,060) by grants and donations from unrestricted Church funds.

The managing trustees consider that a balance on unrestricted funds equivalent of up to six months of unrestricted payments (circa £55,000) to be adequate to cover fluctuations in income and expenditure, particularly unexpected shortfalls on lettings income. Unrestricted free reserves of £48,388 at 31st August 2021 and if necessary designated reserves which are £32,500 could be utilised. This level of reserves is considered to be appropriate based on current and planned activities.

A balance of £32,500 is now in the Fabric Reserve. due to the age of the buildings, it is felt to be prudent to have a Fabric Reserve to cover unforeseen situations requiring urgent attention beyond the Church's ability to raise funds in a particular year. The balance of restricted funds of £968 in Mission and Outreach will be distributed in the current year. Funds balances are held with the Central Finance Board of the Methodist Church.

The report was approved by the Trustees on 25 May 2022 and signed on its behalf by:



Reverend Adam Payne, Trustee

Independent Examiner's Report to the Trustees of Godalming United Church

I report to the trustees on my examination of the financial statements of Godalming United Church ('the charity') for the year ended 31st August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

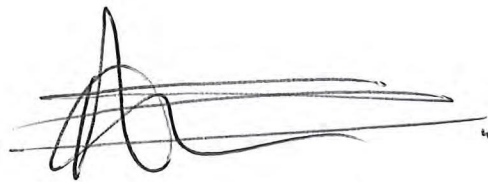
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Andrew Skilton, ACA
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey GU5 9LY

1st JUNE 2022

GODALMING UNITED CHURCH

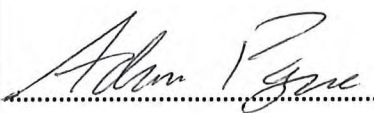
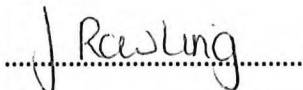
STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 August 2021

		General	Designated	Restricted	Total	Total
	Notes	Funds	Funds	Funds	2021	2020
INCOME FROM:		£	£	£	£	£
Donations		74,959	-	6,675	81,634	85,144
Income tax recoverable on donations		16,536	-	602	17,138	17,567
		91,495	-	7,277	98,772	102,711
Charitable activities						
Lettings		15,088	-	-	15,088	22,413
Other trading activities						
Fundraising		-	-	-	-	4,578
Investments		70	-	-	70	219
Other income		467	-	-	467	501
TOTAL INCOME		107,120	-	7,277	114,397	130,422
EXPENDITURE ON:						
Charitable Activities	2	108,515	26,551	7,873	142,939	150,459
TOTAL EXPENDITURE		108,515	26,551	7,873	142,939	150,459
NET EXPENDITURE		(1,395)	(26,551)	(596)	(28,542)	(20,037)
TRANSFERS BETWEEN FUNDS		(2,183)	2,500	(317)	-	-
NET MOVEMENT IN FUNDS		(3,578)	(24,051)	(913)	(28,542)	(20,037)
RECONCILIATION OF FUNDS:						
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2019	10,11	56,461	2,339,928	1,881	2,398,270	2,418,307
TOTAL FUNDS CARRIED FORWARD AT 31/08/2020	10,11	52,883	2,315,877	968	2,369,728	2,398,270

GODALMING UNITED CHURCH

Balance Sheet

At 31 August 2021

	Notes	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7		2,287,872		2,312,126
CURRENT ASSETS					
Debtors	8	34,486		23,685	
Cash at bank and in hand		50,965		67,074	
		85,451		90,759	
CREDITORS : amount falling due within one year	9	3,595		4,615	
NET CURRENT ASSETS			81,856		86,144
NET ASSETS			2,369,728		2,398,270
RESERVES					
Unrestricted Funds			52,883		56,461
Designated – Fabric reserve	10	32,500		30,000	
Designated – Property	10	2,283,377		2,309,928	
			2,315,877		2,339,928
Restricted	11		968		1,881
Total funds			2,369,728		2,398,270
Approved by the Council on 25 May 2022 and signed on their behalf by:					
 Rev'd A Payne - Council Member		 J Rowling - Treasurer			
Charity number: 1128613					

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

1. Accounting Policies

The church is a public benefit entity and the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

“The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The particular accounting policies adopted by the trustees are described below. The level of rounding is £1 and the functional currency is Sterling.

Going Concern

The accounts have been prepared on the going concern basis. The trustees have carried out a review of forecasts and budgets and believe there are sufficient resources to continue for the foreseeable future, which is defined as one year from the date of signing these accounts.

Accounting convention

The financial statements have been prepared under the historic cost convention and on an accruals basis.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Liabilities are recognised as expenditure when there is a legal or constructive obligation committing the Charity to expenditure, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Grants payable are payments to third parties in furtherance of the Charitable objectives of the Church.

VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

Allocation of Support Costs

All support costs are allocated to charitable activities. Governance costs are the independent examination.

Charitable Activities

The expenditure on Charitable activities includes grants made and support costs.

Tangible fixed assets

Depreciation is provided on cost over the estimated useful lives of the assets. The rates of depreciation are as follows:-

Land and Buildings	1% straight line basis
Fixtures, fittings and equipment	25% reducing balance basis

The freehold land and buildings have been included in the balance sheet with effect from 1st September 2006 at values used for insurance purposes. Other assets are deemed to be fully depreciated and no value has been included for these assets.

Assets costing less than £1,000 are not included as fixed assets, but are written off in the year.

Debtors

Debtors are recognised at settlement amount.

Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured with reasonable reliability. Creditors are recognised at settlement amount.

Financial Instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

Organisations

The accounts include the results of the church and its mission funds. Some smaller groups' income and expenditure, and balances have not been consolidated into the results as the amounts are small and the Council consider that the value obtained by the inclusion is outweighed by the amount of work required.

Funds

Donations received by the church which are specific as to the use of the funds are included as restricted funds. Other funds are unrestricted except for those designated by the Trustees. These include funds set aside for specific purposes by the Trustees.

		General	Designated	Restricted		
	Notes	Funds	Funds	Funds	2021	2020
		£	£	£	£	£
2. Charitable Activities						
Grants	3	13,415	-	7,873	21,288	25,648
Circuit assessment		69,410	-	-	69,410	69,410
Support Costs						
Church premises	4	18,810	-	-	18,810	22,192
Office costs	5	3,635	-	-	3,635	5,398
Governance cost	6	2,512	-	-	2,512	1,260
Depreciation	7	733	26,551	-	27,284	26,551
		108,515	26,551	7,873	142,939	150,459

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

	2021	2020
	£	£
3. Grants		
Trinity Trust	10,500	12,000
Sundry other donations	155	100
Churches Together in Godalming	960	960
Gambia appeals	1,969	7,348
Denominational Funds	3,299	2,013
World Mission	3,167	646
Sundry mission donations	1,238	2,581
	21,288	25,648
4. Church Premises	£	£
Lighting and Heating	6,266	6,593
Cleaning	4,613	5,534
Insurances	3,419	3,416
Repairs and maintenance	4,512	6,649
	18,810	22,192
5. Office Costs	£	£
Stationery and Photocopying	222	614
Music and Licences	941	580
Miscellaneous costs	2,472	4,204
	3,635	5,398
6. Governance Cost	£	£
Independent Examiner's fee	2,512	1,260

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

7. Tangible Fixed Assets						
			Freehold Land & Buildings	Other Equipment	Fixtures & Fittings	Total
			£	£	£	£
Cost						
At 1st September 2020			2,655,091	2,198	-	2,657,289
Additions			-	3,030	-	3,030
At 31st August 2021			2,655,091	5,228	-	2,660,319
Depreciation						
At 1st September 2020			345,163	-	-	345,163
Charge for the year			26,551	733	-	27,284
At 31st August 2021			371,714	733	-	372,447
<u>Net Book Value</u>						
At 31st August 2021			2,283,377	4,495		2,287,872
At 31st August 2020			2,309,928	2,198	-	2,312,126
8. Debtors						
					2021	2020
					£	£
Income tax recoverable					17,134	6,333
Prepayments					17,352	17,352
					34,486	23,685
9. Creditors						
					2021	2020
					£	£
Accruals					3,595	4,615

GODALMING UNITED CHURCH

Notes to the Financial Statements Year to 31st August 2021

10. Designated funds	Balance				Balance
	01/09/2020	Income	Expenditure	Transfers	31/08/2021
	£	£	£	£	£
Fabric Reserve	30,000	-	-	2,500	32,500
Property	2,309,928	-	(26,551)	-	2,283,377
	2,339,928	-	(26,551)	2,500	2,315,877
11. Restricted funds	Balance				Balance
	01/09/2020	Income	Expenditure	Transfers	31/08/2021
	£	£	£	£	£
Mission Fund	1,881	7,277	(7,873)	(317)	968
	1,881	7,277	(7,873)	(317)	968
<p>The Mission Fund fundraises for charities operating outside the church. The balance will be utilised in 2022. The transfer to unrestricted is fundraising income specifically raised for the church.</p>					
12. Transactions with Trustees					
No council members received remuneration or expenses.					
Donations from trustees during the year were £12,105 (2020: £10,792)					
13. Analysis of funds	Unrestricted	Designated	Restricted	Total	
	£	£	£	£	
Fixed Assets	4,495	2,283,377	-	2,287,872	
Net Current Assets	48,388	32,500	968	81,856	
Total	52,883	2,315,877	968	2,369,728	
14. Capital Commitments					
At the year end there were no capital commitments.					

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2021

15. Statement of Financial Activities for year ended 31 August 2020					
		General	Designated	Restricted	Total
	Notes	Funds	Funds	Funds	2020
INCOME FROM:		£	£	£	£
Donations		76,509	-	8,635	85,144
Income tax recoverable on donations		16,500	-	1,067	17,567
		93,009	-	9,702	102,711
Charitable activities					
Lettings		22,413			22,413
Other trading activities					
Fundraising		-	-	4,578	4,578
Investments		215	-	4	219
Other income		501	-	-	501
TOTAL INCOME		116,138	-	14,284	130,422
EXPENDITURE ON:					
Charitable Activities					
Grants		13,060	-	12,588	25,648
Circuit assessment		69,410	-	-	69,410
Support Costs					
Church premises		22,192	-	-	22,192
Office costs		5,398	-	-	5,398
Depreciation		-	26,551	-	26,551
Independent Examiners' fees		1,260	-	-	1,260
TOTAL EXPENDITURE		111,320	26,551	12,588	150,459
NET INCOME/(EXPENDITURE)		4,818	(26,551)	1,696	(20,037)
TRANSFERS BETWEEN FUNDS		(3,381)	5,000	(1,619)	-
NET MOVEMENT IN FUNDS		1,437	(21,551)	77	(20,037)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2019		55,024	2,361,479	1,804	2,418,307
TOTAL FUNDS CARRIED FORWARD A31/08/2020		56,461	2,339,928	1,881	2,398,270

GODALMING UNITED CHURCH (METHODIST & UNITED REFORMED)

England & Wales - Charity number 1128613

Accounts

**GODALMING UNITED CHURCH
(Methodist and United
Reformed)**

**ANNUAL REPORT & FINANCIAL
STATEMENTS**

31st August 2020

Registered Number 1128613

GODALMING UNITED CHURCH
(Methodist and United Reformed)

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Trustees Annual Report 2020

Reference & Administrative Details

Registered Name: Godalming United Church (Methodist & United Reformed)

Other Name: GUC

Registered Number: 1128613

Principal Office Address: Godalming United Church
Bridge Road
Godalming
Surrey
GU7 3DU

Correspondence should be directed to the Church Secretary at the above address.

Website: guc.org.uk

Independent Examiner: Andrew Skilton
Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
GU5 9LY

Charity Trustees:

The charity trustees are elected members of the Church Council and are the managing trustees of the organisation.

Rev'd Norman Edsall (Chair)

M Ireland (term of office expired on 27 September 2020)

S Kelley – Church Secretary

E MacDonald

R Gidlow – Treasurer (resigned 27 January 2020)

J McAteer (West)

R August

K Nye

N Gidlow (resigned 23 February 2020)

A Steele

J Rowling – Treasurer (appointed 16 September 2020)

N Wilks (appointed 27 September 2020)

Structure, Governance and Management

Governing Document:

Godalming United Church was formed of the Methodist and United Reformed congregations of Godalming in a covenant to become one congregation which was signed on 2 January 1977 and in a Sharing Agreement signed on 24 September 1978 by which the Methodist premises were to be used for the purposes of the united church.

Godalming United Church operates as a Local Ecumenical Partnership sponsored by Churches Together in Surrey under a Constitution dated 8 June 2011. This Constitution meets the requirements of Churches Together in England for Single Congregation Local Ecumenical Partnerships (SCLEPs).

It is a local church of the Methodist Church in Great Britain and of the United Reformed Church in the United Kingdom. It is incorporated in the Wey Valley Circuit 36/06 of the Methodist South East District. In the United Reformed Church it is incorporated in the Wessex Synod, 9D12.

In December 2006 Godalming United Church entered into a further local ecumenical partnership by signing the Farncombe and Godalming Group Ministry covenant. This brought together Godalming United Church with three Church of England churches in the Parishes of Godalming and Farncombe: St John the Baptist, Farncombe: St Mark, Godalming and Ss Peter & Paul, Godalming.

Recruitment and Appointment of new Trustees:

The Trustees are elected annually at the Annual Congregational Meeting in the Autumn of each year. Trustees are drawn from the membership of Godalming United Church. The election is for an initial term of three years.

Induction and Training of Trustees:

Trustees are registered members of Godalming United Church and have usually served or are serving on one or more of the Committees. Induction and training is principally through familiarisation with the Minutes of the Committees and attendance at the monthly Church Council meetings. On first appointment and each serving year thereafter each Trustee signs a Declaration of Eligibility form CSD-1382, a Trustee Registration Form and the Officeholder Declaration Safeguarding Form C issued by The Methodist Church.

Organisational Structure:

Within the structure of the Constitution, the church is governed by its Congregational Meetings and Church Council with the assistance of the Stewards and the following other committees: Pastoral Visitors, Property, Mission & Outreach, Finance, Events and Youth Forum. The Church Council and Congregational Meeting have oversight of these committees and the Church Council is the managing trustee body.

Risks to the Charity:

The principal risks to the continuing operation of the charity are understood to be in maintaining the buildings in a sound state, meeting changing legislative requirements for health and safety,

safeguarding and the need for a lettings income in addition to the offertory collections from members. These risks have been mitigated by the initiation of an annual programme of minor works for volunteer work parties; adoption of a current H&SE recommended Health and Safety Policy; regular updating of our register of DBS Disclosures and training requirements for safeguarding. Lettings income is administered by a Lettings Secretary and the offertory collections are administered by the Gift Aid and Envelopes Secretary both of whom are members of the Finance Committee.

Objectives and Activities

The Aims of Godalming United Church are to:

- proclaim Jesus Christ as the head of the church and seek in all things to serve and follow His teachings and example.
- express the visible unity of Christ's Church
- respond to the needs of the world family by reaching out to our neighbourhoods and the wider world with the material and spiritual resources of the gospel.
- serve the local community through the use of our premises and the involvement of our members in the life of the district.

Objectives for the year were to:

- progress Pastoral Visitor training
- identify additional uses and users for the facilities and flexibility provided by our buildings.
- encourage the prayer life of the Church
- develop additional services/events to encourage attendance by non-members of our Church
- further progress the challenge to develop Discipleship in the Church
- progress training and education initiatives to meet the changing needs of safeguarding children and vulnerable adults
- calling of a new minister following the retirement of the Rev'd Paul Hulme
- introducing new processes and guidelines to ensure a Covid secure environment allowing the premises to be used for worship and lettings.

Strategies for Objectives:

- Adoption of the pastoral training courses provided by the Godalming Baptist Church, the North East Pastoral Committee of the United Reformed Church and the Methodist Church.
- Maintain and support the members responsible for the administration and operation of the lettings income stream.
- Expand and support the facilities for Bible Study

- Continued adoption of the safeguarding training programme by the Methodist Church – Creating Safer Space Foundation and Refresher Modules and, where appropriate to the role, the Leadership Module

Significant Activities:

Each Sunday, worship is open to everyone and continues to offer a variety of service formats throughout the year to ensure all ages can feel welcome and receive teaching and learning in the Christian faith. During the period of lockdown, worship was maintained through on line provision of services.

As with services, other activities have been impacted by the lockdown and the ongoing need to adhere to Covid restrictions.

The 'Monday Group' met once a month with an average of 12 people in attendance, and post lockdown, support continues through emails and telephone calls.

Qui met monthly between September and March, sharing Christian experience in the context of everyday and current events and is designed to build confidence in faith sharing. From April, informal contact between members of the group has provided opportunities for sharing and support. Group attendance varies between five and eleven people.

A team of 12 Pastoral Visitors continue to provide care for church members throughout the year.

The church continues to be committed to operating the Fairtrade philosophy in its social functions and trading activities where possible.

The Ladies Fellowship changed its name to the Tuesday Fellowship to encourage male members to attend, and two or three men have attended regularly. The group provides fellowship and opportunities to learn about other countries and their societies and has had a wide range of speakers during the six months it was able to meet on a number of topics. The fellowship have supported a number of charities this year, namely AGE UK Surrey, Compassion in World Farming, Action for Children and The Cellar.

Achievements and Performance

This year has been a year full of the unexpected, but one in which much has happened. The retirement of the Rev'd Paul Hulme in July 2019 meant that that church entered a period of interregnum. The calling of a new minister was therefore a high priority. Following a somewhat unusual calling process, with interviews and preaching carried out remotely rather than in person, the Rev'd Adam Payne was appointed and took up his appointment in September 2020.

The other key challenge in 2019/20 has been the Coronavirus pandemic. The national lockdown in mrrch forced a cessation to all activities on the church premises, both worship and lettings. Through the skills which we have been blessed with within our church community, worship has continued uninterrupted on line.

The pandemic had a financial impact during the 2019/20 financial year, principally in relation to lettings income, although this was offset by cost savings arising from the premises not being open, mainly in relation to cleaning. Some additional costs were incurred in making the premises Covid secure. Income from freewill offerings held up due to an increasing number of people giving through standing orders. The budget for the forthcoming 2020/21 financial year has been set on a

cautious basis, to take into account the risk of further restrictions and loss of lettings income by some 20%, but still sets a break even position in cash terms. Ongoing monitoring of the financial position and specific work on the lettings performance will be vital during 2020/21 to allow action to be taken in the event of the loss of income exceeding the budget expectation. The financial position early in 2020/21 is within the parameters of the budget despite the second lockdown, lettings have recommenced in good numbers as loosening of restrictions have allowed, and there continues to be interest from new hirers. The potential to save costs in the event of complete closure, together with the availability of unrestricted reserves equivalent to six months of unrestricted payments gives trustees assurance that the organisation is a going concern.

The Trustees have continued to ensure that the Church meets the requirements of public benefit given in the guidance issued by the Charity Commission.

At 31 August 2020 the membership stood at 136 members, a net decrease of 4 since the same time in 2019.

The Music Kids (from 5 yrs old) started the year with 15 members and gained two further members after the pantomime in February. Prior to lockdown, the group sung twice at Eastlake Nursing Home, several times in church services, and at church events, and at the Pepperpot in December. Summer activities unfortunately could not be undertaken due to Covid restrictions.

The annual pantomime this year was 'The Wizard of Oz' and, once again, involved 4 performances over 2 days with a large cast of all ages, and an army of helpers backstage, front of house etc. The audiences included many non-members, parents and friends of the children and young people. The money raised, after costs, was distributed amongst the Church, Rainbows, Brownies, Cubs and Music Kids. The raffle proceeds were given to Homestart and profits from the sale of the DVD were given to the Samson MS centre in Guildford.

Mission and Outreach activities have provided financial support for the central mission funds of both the Methodist and United Reformed Churches. The 'Friday lunches' are open to all and have raised: £400 for The Cellar, £150 for Milford & Villages Day Centre (Clockhouse), £150 for Age Concern Farncombe, £250 for Guildford Number 5, £250 for Godalming Citizens Advice, Guildford Action £250, Skillway £150, The Dan Eley Foundation £150, Salvation Army Foodbank Guildford £250 and Food Wise £200.

The Lenten Appeal raised £1,144 including gift aid which has been sent to the Red Cross to support their work in fighting Ebola in the Democratic Republic of Congo.

As part of our Christmas fundraising, the Carol Service raised £920 for Christian Aid and the Christmas tree cards raised £780 for the Ophthalmic Project in The Gambia, which carries out cataract operations. Further donations were generously made for this project totalling £4,300.

Action for Children has been supported by collecting boxes £431 and the Christmas Day collection £682 including gift aid.

One container of redundant school equipment from the UK has been shipped to the Gambia for distribution among state schools in the poorest region.

The annual collection of men's clothing and non-perishable breakfast foods for the Whitechapel Mission for the homeless and rootless of London unfortunately had to be cancelled, but it is intended to organise a collection in 2021.

Local groups are supported through donations of food made at the Harvest Festival (to the Salvation Army) and by toys at the Weysiders' Christmas service (to the Cellar).

The Trinity Trust Team (established in 2000 through an initiative of Churches Together in Godalming and District) has been supported with £12,000 towards their work as Christian youth workers in the local schools and community and their church based youth ministry.

The Cellar (Ecumenical) Christian Cafe had to close its town centre premises during the year as the lease could not be renewed and the search started for alternative premises. They continued to meet regularly for prayer and praise and management and trustee meetings. Regular customers have continued to be supported by phone.

Messy Church has met approximately once per half term prior to lockdown, and is a real outreach activity, welcoming families otherwise unconnected with our church for two hours of activities, including a worship time with a story, songs and prayers and ending with a party tea. Attendance is unpredictable, and has varied between 14 and 40 children plus parents/carers.

The improved premises continue to be used extensively by members and non members alike. The local community groups using our premises include; Al Anon (family support group), Art classes (a new class), Baby Sensory (3-24 months old development and support classes, a new class), Conquest Art Club (disabled artists), Diabetes Prevention classes run by ICS for the NHS), Fleur de Lys Morris Dancers, Friday Lunches (hot and cold meals sold to all), Godalming School of Dance (3 years to adult) on Wednesday, Friday and Saturday, Godaltots (mother and toddlers group), Godalming Orchestra (a new fledgling group but growing), Hobbies Group, Kiko Soccer School (toddlers to 4 year olds), Ladies Fellowship Group, Ladies Over 50s Keep-fit, Mini Athletics (for children 2 to 4 years old), Monday Group (Bible study group), Music Kids (4 to teenagers), Muslim Friday Prayer Group, Paracise (exercise to music, adults of all ages), Pilates (exercise group), Playball, Qui Group (a new group), Self Defence Training, Weysight (Blind Club), Weight Watchers, Yoga Groups, 4th Godalming Brownies, 1st Godalming Rainbows, 4th Godalming Scouts and Cubs. Holiday regular users and ad hoc users include: Theatre bugs (3 to 7 years) every school holiday for 2 to 10 days, Godalming Choral Society and Godalming Theatre Group (GTG) for rehearsals, Godalming Town Council (for meetings that need to be away from the office environment), Surrey Youth Support Services meetings, Local Guiders meetings, Major Minors Nursery School Christmas sing-a-long and summer graduations, Public Meetings, Children and Adults birthday parties, Concerts held in the church include: Godalming Band (twice a year), Godalming Youth Orchestra (up to 3 times a year), Woolsacks Musical All-sorts for OAP's and the younger people (once a year) and Godalming 6th Form College's annual charity concert.

Financial Review & Examined Accounts to 31 August 2020

The accounts of the Church and Mission & Outreach have been examined and have been prepared in accordance with the Charities Act 2011 and applicable Accounting Standards in the United Kingdom including the Financial Reporting for Smaller Entities (FRSSE) (effective 1 January 2015), under the historic cost convention and the Statement of Recommended Practice 'Accounting and Reporting by Charities (Revised 2015).

Income to the General Funds for the year amounted to £116,138 (2018/19 £124,237), a decrease of 6.5% compared to the previous year. Expenditure from the General Funds was £1,922 lower compared to 2018/19. The primary source of income is donations, offerings and letting of church premises. The loss of income from offerings was mitigated to some extent by additional people moving to standing orders during lockdown. There was a loss of income during the period March to August 2020 due to the national lockdown and then subsequent restrictions on activities. Lettings started to recommence during the summer, and there continues to be interest from new hirers.

Income into the restricted fund in 2019/20 was income to Mission and Outreach. Funds of £12,588 (2018/19 £8,023) were distributed during the year and a further £13,060 (2018/19 £15,817) by grants and donations from unrestricted Church funds.

The managing trustees consider that a balance on unrestricted funds equivalent of up to six months of unrestricted payments (circa £55,000) to be adequate to cover fluctuations in income and expenditure, particularly unexpected shortfalls on lettings income. Unrestricted reserves of £56,461 at 31st August 2020 are close to this level and considered to be appropriate based on current and planned activities.

A balance of £30,000 is now in the Fabric Reserve. Due to the age of the buildings, it is felt to be prudent to have a fabric reserve to cover unforeseen situations requiring urgent attention beyond the Church's ability to raise funds to that extent in a particular year. The balance of restricted funds of £1,881 in Mission and Outreach will be distributed in the current year. Fund balances are held with the Central Finance Board of the Methodist Church.

The report was approved by the Trustees on 13 January 2021 and signed on its behalf by:



Rev'd A Payne, Trustee

Independent Examiner's Report to the Trustees of Godalming United Church

I report to the trustees on my examination of the financial statements of Godalming United Church ('the charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

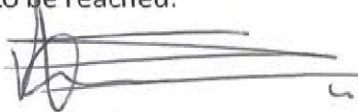
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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

financial statements to be reached.

Andrew Skilton, ACA
Brewers Chartered Accountants
Bourne House
Queen Street, Gomshall, Surrey, GU5 9LY



20 January 2021

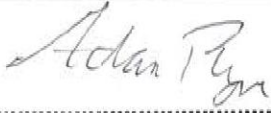
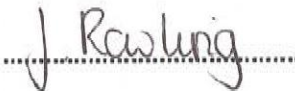
GODALMING UNITED CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 August 2020

		General	Designated	Restricted	Total	Total
	Notes	Funds	Funds	Funds	2020	2019
INCOME FROM:		£	£	£	£	£
Donations		76,509	-	8,635	85,144	87,985
Income tax recoverable on donations		16,500	-	1,067	17,567	17,564
		93,009	-	9,702	102,711	105,549
Charitable activities						
Lettings		22,413	-	-	22,413	29,379
Other trading activities						
Fundraising		-	-	4,578	4,578	120
Investments		215	-	4	219	187
Other income		501	-	-	501	-
TOTAL INCOME		116,138	-	14,284	130,422	135,235
EXPENDITURE ON:						
Charitable Activities	2	111,320	26,551	12,588	150,459	147,816
TOTAL EXPENDITURE		111,320	26,551	12,588	150,459	147,816
NET INCOME/(EXPENDITURE)		4,818	(26,551)	1,696	(20,037)	(12,581)
TRANSFERS BETWEEN FUNDS		(3,381)	5,000	(1,619)	-	-
NET MOVEMENT IN FUNDS		1,437	(21,551)	77	(20,037)	(12,581)
RECONCILIATION OF FUNDS:						
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2019	10,11	55,024	2,361,479	1,804	2,418,307	2,430,888
TOTAL FUNDS CARRIED FORWARD AT 31/08/2020	10,11	56,461	2,339,928	1,881	2,398,270	2,418,307

GODALMING UNITED CHURCH

Balance Sheet

At 31 August 2020

	Notes	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7		2,312,126		2,336,479
CURRENT ASSETS					
Debtors	8	23,685		23,840	
Cash at bank and in hand		67,074		60,994	
		90,759		84,834	
CREDITORS : amount falling due within one year	9	4,615		3,006	
NET CURRENT ASSETS			86,144		81,828
NET ASSETS			2,398,270		2,418,307
RESERVES					
Unrestricted Funds			56,461		55,024
Designated – Fabric reserve	10	30,000		25,000	
Designated – Property	10	2,309,928		2,336,479	
			2,339,928		2,361,479
Restricted	11		1,881		1,804
Total funds			2,398,270		2,418,307
Approved by the Council on 13 January 2021 and signed on their behalf by:					
 Rev'd A Payne - Council Member Charity number: 1128613		 J Rowling - Treasurer			

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2020

1. Accounting Policies

The church is a public benefit entity and the financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

“The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair view’. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The particular accounting policies adopted by the trustees are described below. The level of rounding is £1 and the functional currency is Sterling.

Going Concern

The accounts have been prepared on the going concern basis. The trustees have carried out a review of revised forecasts and budgets following the outbreak of COVID 19 and believe there are sufficient resources to continue for the foreseeable future, which is defined as one year from the date of signing these accounts.

Accounting convention

The financial statements have been prepared under the historic cost convention and on an accruals basis.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the church is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

Liabilities are recognised as expenditure when there is a legal or constructive obligation committing the Charity to expenditure, it is probably that settlement will be required and the amount of the obligation can be measured reliably. Grants payable are payments to third parties in furtherance of the Charitable objectives of the Church.

VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

GODALMING UNITED CHURCH

Notes to the Financial Statements Year to 31st August 2020

Allocation of Support Costs

All support costs are allocated to charitable activities. Governance costs are the independent examination.

Charitable Activities

The expenditure on Charitable activities includes grants made and support costs.

Tangible fixed assets

Depreciation is provided on cost over the estimated useful lives of the assets. The rates of depreciation are as follows:-

Land and Buildings	1% straight line basis
Fixtures, fittings and equipment	25% reducing balance basis

The freehold land and buildings have been included in the balance sheet with effect from 1st September 2006 at values used for insurance purposes. Other assets are deemed to be fully depreciated and no value has been included for these assets.

Assets costing less than £1,000 are not included as fixed assets, but are written off in the year.

Debtors

Debtors are recognised at settlement amount.

Creditors

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured with reasonable reliability. Creditors are recognised at settlement amount.

Financial Instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2020

Organisations

The accounts include the results of the church and its mission funds. Some smaller groups' income and expenditure, and balances have not been consolidated into the results as the amounts are small and the Council consider that the value obtained by the inclusion is outweighed by the amount of work required.

Funds

Donations received by the church which are specific as to the use of the funds are included as restricted funds. Other funds are unrestricted except for those designated by the Trustees. These include funds set aside for specific purposes by the Trustees.

		General	Designated	Restricted		
	Notes	Funds	Funds	Funds	2020	2019
		£	£	£	£	£
2. Charitable Activities						
Grants	3	13,060	-	12,588	25,648	23,840
Circuit assessment		69,410	-	-	69,410	69,410
Support Costs						
Church premises	4	22,192	-	-	22,192	23,329
Office costs	5	5,398	-	-	5,398	2,946
Governance cost	6	1,260	-	-	1,260	1,740
Depreciation	7	-	26,551	-	26,551	26,551
		111,320	26,551	12,588	150,459	147,816

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	2020	2019
	£	£
3. Grants		
Trinity Trust	12,000	12,000
Sundry other donations	100	2,857
Churches Together in Godalming	960	960
Gambia appeals	7,348	1,976
Denominational Funds	2,013	2,384
World Mission	646	946
Sundry mission donations	2,581	2,717
	<u>25,648</u>	<u>23,840</u>
4. Church Premises	£	£
Lighting and Heating	6,593	5,434
Cleaning	5,534	10,309
Insurances	3,416	3,699
Repairs and maintenance	6,649	4,514
	<u>22,192</u>	<u>23,956</u>
5. Office Costs	£	£
Stationery and Photocopying	614	842
Music and Licences	580	677
Miscellaneous costs	4,204	2,386
	<u>5,398</u>	<u>3,905</u>
6. Governance Cost	£	£
Independent Examiner's fee	1,260	1,740

GODALMING UNITED CHURCH
Notes to the Financial Statements
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7. Tangible Fixed Assets					
		Freehold Land & Buildings	Other Equipment	Fixtures & Fittings	Total
		£	£	£	£
Cost					
At 1st September 2019		2,655,091	-	-	2,655,091
Additions		-	2,198	-	2,198
At 31st August 2020		2,655,091	2,198	-	2,657,289
Depreciation					
At 1st September 2019		318,612	-	-	318,612
Charge for the year		26,551	-	-	26,551
At 31st August 2020		345,163	-	-	345,163
<u>Net Book Value</u>					
At 31st August 2020		2,309,928	2,198	-	2,312,126
At 31st August 2019		2,336,479	-	-	2,336,479
8. Debtors					
				2020	2019
				£	£
Income tax recoverable				6,333	6,488
Prepayments				17,352	17,352
				23,685	23,840
9. Creditors					
				2020	2019
				£	£
Accruals				4,615	3,006

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2020

10. Designated funds	Balance				Balance
	01/09/2019	Income	Expenditure	Transfers	31/08/2020
	£	£	£	£	£
Fabric Reserve	25,000	-	-	5,000	30,000
Property	2,336,479	-	(26,551)	-	2,309,928
	2,361,479	-	(26,551)	5,000	2,339,928
11. Restricted funds	Balance				Balance
	01/09/2019	Income	Expenditure	Transfers	31/08/2020
	£	£	£	£	£
Mission Fund	1,804	14,284	(12,588)	(1,619)	1,881
	1,804	14,284	(12,588)	(1,619)	1,881

The Mission Fund fundraises for charities operating outside the church. The balance will be utilised in 2020. The transfer to unrestricted is fundraising income specifically raised for the church.

12. Transactions with Trustees

No council members received remuneration or expenses.

Donations from trustees during the year were £10,792 (2019: £9,200)

13. Analysis of funds	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	2,198	2,309,928	-	2,312,126
Net Current Assets	54,263	30,000	1,881	86,144
Total	56,461	2,339,928	1,881	2,398,270

14. Capital Commitments

At the year end there were no capital commitments.

GODALMING UNITED CHURCH
Notes to the Financial Statements
Year to 31st August 2020

15. Statement of Financial Activities for year ended 31 August 2019

	Notes	General Funds	Designated Funds	Restricted Funds	Total 2019
		£	£	£	£
INCOME FROM:					
Donations		76,991	-	10,994	87,985
Income tax recoverable on donations		17,564	-	-	17,564
		94,555	-	10,994	105,549
Charitable activities					
Lettings		29,379			29,379
Other trading activities					
Fundraising		120	-	-	120
Investments		183	-	4	187
TOTAL INCOME		124,237	-	10,998	135,235
EXPENDITURE ON:					
Charitable Activities					
Grants		15,817	-	8,023	23,840
Circuit assessment		69,410	-	-	69,410
Support Costs					
Church premises		23,329	-	-	23,329
Office costs		2,946	-	-	2,946
Depreciation		-	26,551	-	26,551
Independent Examiners' fees		1,740	-	-	1,740
TOTAL EXPENDITURE		113,242	26,551	8,023	147,816
NET EXPENDITURE		10,995	(26,551)	2,975	(12,581)
TRANSFERS BETWEEN FUNDS		(2,495)	5,000	(2,505)	-
NET MOVEMENT IN FUNDS		8,500	(21,551)	470	(12,581)
RECONCILIATION OF FUNDS:					
TOTAL FUNDS BROUGHT FORWARD AT 01/09/2018		46,524	2,383,030	1,334	2,430,888
TOTAL FUNDS CARRIED FORWARD AT 31/08/2019		55,024	2,361,479	1,804	2,418,307