

**Trustee Report to the Charity Commission.  
Year 2022 - 23**

**Elburton Methodist Church  
Charity No: 1128726**

**Elburton Methodist Church has been actively pursuing the aims and objectives of the five year plan. This has, of course, been greatly impacted by the COVID pandemic. This year we have seen a return to activities that were lost during the pandemic. The congregation has started to grow. Interestingly, the congregation is growing among the more mature members of the community. This, I feel, needs to be celebrated and used as a missional indicator. To this end, Elburton Methodist Church Trustees decided to redirect resources to this demographic.**

**We have seen a change in leadership - in terms of senior steward and the stewarding team. There is a united effort to see Elburton Methodist Church become more community focused. Having said, above, about attracting the elderly within the community, we continue to enjoy and grow the Messy Church Mission and see families attending regularly each month. The Minister - Rev. Darren Middleton - has continued to develop community links with the Primary school, the Elburton residents association and played Father Christmas in the local cafe's Christmas Event and the Village Christmas Fair.**

**The trustees are hopeful for the future of the Church with an emphasis on community engagement.**

**Rev'd Darren Middleton - Chair of the Trustees**

Elburton Methodist Church

*Receipts and Payments - Accounts for the year ended  
31 August 2022*

	Note	GENERAL £	2021/22 RESTRICTED £	TOTAL £	2020/21 TOTAL £
<b>Receipts</b>					
Collections excluding Gift Aid	2	34,167.06	-	34,167.06	25,981.00
Tax recovered under Gift Aid	3	5,501.39	-	5,501.39	6,384.00
		39,668.45	-	39,668.45	32,365.00
				-	
Legacies/Donations	4	1,151.00	-	1,151.00	2,950.00
Property Lettings	5	1,017.50	-	1,017.50	337.00
Interest and Investment Income	6	189.35	-	189.35	243.00
Fund Raising	7	-	-	-	-
Other receipts	8	284.00	-	284.00	1,370.00
Internal Organisations	18		3,847.93	3,847.93	588.00
Sub Total General Funds		42,310.30	3,847.93	46,158.23	37,853.00
Collections for External Organisations	9		286.55	286.55	1,558.00
<b>Total Receipts</b>		<b>42,310.30</b>	<b>4,134.48</b>	<b>46,444.78</b>	<b>39,411.00</b>
<b>Payments</b>					
Circuit Assessment		29,758.08	-	29,758.08	27,278.00
Property Costs				-	-
Church Repairs and Maintenance		1,557.15	-	1,557.15	1,691.00
Cleaning and Hygeine		6,418.92	-	6,418.92	1,744.00
Insurance		2,632.91	-	2,632.91	2,454.00
Utilities		2,861.06	-	2,861.06	1,560.00
		43,228.12	-	43,228.12	34,727.00
Administration	11	3,216.42	-	3,216.42	2,897.00
Donations-Methodist	13	345.34	-	345.34	-
Donations Others	13	2,612.82	-	2,612.82	37.00
Fund Raisimng	14	-	-	-	-
Publicity		137.15	-	137.15	226.00
Other Payments	15	-	-	-	503.00
Internal Organisations	18		3,653.83	3,653.83	331.00
Sub Total		49,539.85	3,653.83	53,193.68	38,721.00
Capital Expenditure	10	3,779.60	-	3,779.60	9,851.00
Collections Passed onto External Organisations	16	-	286.55	286.55	1,558.00
<b>Total Payments</b>		<b>53,319.45</b>	<b>3,940.38</b>	<b>57,259.83</b>	<b>50,130.00</b>
Net income(Expenditure)for year	-	11,009.15	194.10	10,815.05	-
Transfers from Internal Organisations	18	-	250.00	-	-
Total funds in hand at 1st September 2020					101,251.00
Total funds in hand at 31st August 2021					90,532.00
Total funds in hand at 1st September 2021		88,299.00	2,233.00	90,532.00	
Total funds in hand at 31st August 2022		77,039.85	2,677.10	79,716.95	

Elburton Methodist Church  
2022

Summary of Funds at 31st August 2022

		General £	2022 Restricted £	Total £	2021 Total £
General Fund		£ 77,039.85	-	£ 77,039.85	£ 88,299.00
Restricted Funds	17	£ -	1,171.00	£ 1,171.00	£ 1,171.00
Internal Organisations	18	£ -	1,506.10	£ 1,506.10	£ 1,062.00
External Organisations	16	£ -	£ -	£ -	£ -
TOTAL FUNDS HELD		£ 77,039.85	2,677.10	£ 79,716.95	£ 90,532.00

Summary of how funds held

	General £	2022 Restricted £	Total £	2021 Total £
<u>Current Assets</u>				
Deposit with TMCP	£ 18,259.33	-	£ 18,259.33	£ 18,226.00
Deposit Accounts	£ 2,765.26	-	£ 2,765.26	£ 2,765.00
Current Accounts	£ 26,484.18	-	£ 26,484.18	£ 38,995.00
Building Society	£ 30,702.08	-	£ 30,702.08	£ 30,546.00
Cash in hand	£ 1,506.10	-	£ 1,506.10	£ 3.00
TOTAL FUNDS HELD	£ 79,716.95	-	£ 79,716.95	£ 90,532.00

**1 Basis of preparation of financial statements**

These financial statements have been prepared on the historical cost receipts & payments basis of accounting. In accordance with Statement of Recommended Practice (SORP 2005) and Charities Act 2011 and the accounting regulations of the Methodist Church.

**Funds**

The funds held constitute: General Funds held for any purpose of the Church which are unrestricted, Restricted funds which are held for a narrower purpose. Details of restricted funds are set out in note 17

**Accounting Policies**

**Income**

Income is include in these accounts when received.

**Expenditure**

Expenditure is recognised when paid.

**Reserves**

The Church aims to keep reserves amounting to one years running costs.

**2 Offertory**

	<u>2022</u>			<u>2021</u>		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Collections	34,167.06	-	34,167.06	25,981.00	-	25,981.00
Gift Day	-	-	-	-	-	-
	<u>34,167.06</u>	<u>-</u>	<u>34,167.06</u>	<u>25,981.00</u>	<u>-</u>	<u>25,981.00</u>

**3 Gift Aid Tax Recovered**

	<u>2022</u>			<u>2021</u>		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Gift Aid	5,501.39	-	5,501.39	6,384.00	-	6,384.00

**4 Donations**

	<u>2022</u>			<u>2021</u>		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Legacies	-	-	-	2,000.00	-	2,000.00
Donations	1,151.00	-	1,151.00	950.00	-	950.00
	<u>1,151.00</u>	<u>-</u>	<u>1,151.00</u>	<u>2,950.00</u>	<u>-</u>	<u>2,950.00</u>

**5 Lettings**

	<u>2022</u>			<u>2021</u>		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Room Hire	1,017.50	-	1,017.50	337.00	-	337.00

6 Investment Income

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Skipton Building Society	155.70	-	155.70	106.00	-	106.00
Lloyds Business Bank Instant	0.32	-	0.32	76.00	-	76.00
TMCP	33.33	-	33.33	61.00	-	61.00
	<u>189.35</u>	<u>-</u>	<u>189.35</u>	<u>243.00</u>	<u>-</u>	<u>243.00</u>

7 Fund Raising

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Coffee Mornings	-	-	-	-	-	-
Other Events	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 Other Receipts

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Photocopying	-	-	-	35.00	-	35.00
Sundry	-	-	-	317.00	-	317.00
Grants	-	-	-	-	500.00	500.00
Funeral & Weddings	284.00	-	284.00	423.00	-	423.00
Collection S Leigh	-	-	-	-	95.00	95.00
	<u>284.00</u>	<u>-</u>	<u>284.00</u>	<u>775.00</u>	<u>595.00</u>	<u>1,370.00</u>

9 Collections for External Organisations

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Action for Children	-	196.55	196.55	-	50.00	50.00
Nicola	-	90.00	90.00	-	-	-
Food bank	-	-	-	-	330.00	330.00
Shekinah	-	-	-	-	-	-
MCF World Mission	-	-	-	-	-	-
MIB Fund	-	-	-	-	182.00	182.00
Crumbs from the Table	-	-	-	-	985.00	985.00
Mercy Ships	-	-	-	-	11.00	11.00
Send a Cow	-	-	-	-	-	-
JaM project	-	-	-	-	-	-
JaM Project - NHS	-	-	-	-	-	-
MacMillan Cancer Support	-	-	-	-	-	-
Shelter Box	-	-	-	-	-	-
Routeway	-	-	-	-	-	-
	<u>-</u>	<u>286.55</u>	<u>286.55</u>	<u>-</u>	<u>1,558.00</u>	<u>1,558.00</u>

10 Capital Expenditure

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Clavinova & Stool	-	-	-	2,707.00	1,464.00	4,171.00
New Windows & Doors	890.00	-	890.00	2,360.00	500.00	2,860.00
New Boiler	-	-	-	2,820.00	-	2,820.00
Air Purifier	1,074.00	-	1,074.00			
New Cooker	1,815.60	-	1,815.60			
	<u>3,779.60</u>	<u>-</u>	<u>3,779.60</u>	<u>7,887.00</u>	<u>1,964.00</u>	<u>9,851.00</u>

11 Administration

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Hire of Equipment	689.00	-	689.00	693.00	-	693.00
Cost of Church Services	-	-	-	-	-	-
Stationery, Printing & Copy	292.73	-	292.73	258.00	-	258.00
Telephone / Broadband	398.86	-	398.86	358.00	-	358.00
Link /Courier	-	-	-	-	-	-
Music & Licences	545.58	-	545.58	837.00	-	837.00
Organ Service	234.00	-	234.00	234.00	-	234.00
Messy Church	-	-	-	-	-	-
Sundries	204.25	-	204.25	258.00	-	258.00
Accountancy	852.00	-	852.00			
Bank /TMCP Charges	-	-	-	131.00	-	131.00
Jam Expenses	-	-	-	-	-	-
Family Activities	-	-	-	128.00	-	128.00
Website	-	-	-	-	-	-
	<u>3,216.42</u>	<u>-</u>	<u>3,216.42</u>	<u>2,897.00</u>	<u>-</u>	<u>2,897.00</u>

12 Employees

The church had no employees during the year (2021 - Nil). Total emoluments were: £Nil

13 Donations

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
<u>Methodist Charities</u>						
Church Fund for Home Mission	345.34	-	-	-	-	-
Property Fund	-	-	-	-	-	-
Presbyters & Deacons	-	-	-	-	-	-
	<u>345.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other Charities</u>	<u>2,612.82</u>	<u>-</u>	<u>2,612.82</u>	<u>-</u>	<u>37.00</u>	<u>37.00</u>
	<u>2,612.82</u>	<u>-</u>	<u>2,612.82</u>	<u>-</u>	<u>37.00</u>	<u>37.00</u>

14 Fund Raising Expenses

	<u>2022</u>			<u>2021</u>		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Community Day/150th	-	-	-	-	-	-
Big Breakfast	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

15 Other Payments

	2022			2021		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Collection Rev S Leigh	-	-	-	-	205.00	205.00
Funeral fees paid over	-	-	-	298.00	-	298.00
	-	-	-	298.00	205.00	503.00

16 Collections for External Organisations paid over

	2022			2021		
	General	Restricted	Total	General	Restricted	Total
	£	£	£	£	£	£
Action for Children	-	196.55	196.55	-	50.00	50.00
Nicola	-	90.00	90.00	-	-	-
Food bank	-	-	-	-	330.00	330.00
Shekinah	-	-	-	-	-	-
MCF World Mission	-	-	-	-	-	-
MIB Fund	-	-	-	-	182.00	182.00
Mercy Ships	-	-	-	-	11.00	11.00
Crumbs from the Table	-	-	-	-	985.00	985.00
Send a Cow	-	-	-	-	-	-
JaM Project	-	-	-	-	-	-
JaM Project - NHS	-	-	-	-	-	-
MacMillan Cancer Support	-	-	-	-	-	-
Shelter Box	-	-	-	-	-	-
Routeway	-	-	-	-	-	-
	-	286.55	286.55	-	1,558.00	1,558.00

17 Restricted Funds

	Minister's Fund	Messy Church & JaM	New Keyboard Instrument	Collection Rev S Leigh	Grant fire doors	Totals
Balance at 1st September 2021	913.00	258.00	-	-	-	1,171.00
Grant	-	-	-	-	-	-
Income	-	-	-	-	-	-
Gift Aid	-	-	-	-	-	-
	913.00	258.00	-	-	-	1,171.00
Expenditure	-	-	-	-	-	-
Transfer to General Funds	-	-	-	-	-	-
	-	-	-	-	-	-
Balance at 31st August 2022	913.00	258.00	-	-	-	1,171.00

The Minister's Fund can be used for any purpose at the discretion of the minister

**18 Internal Organisations**

Restricted Funds	Transfer to					
	Opening Balance £	Received £	Paid £	General Funds £	Restricted Funds £	Closing Balance £
Monday Luncheon Club	46.00	1,285.00	845.72	-	-	485.28
Monthly Luncheon Club	-	-	-	-	-	-
Friday Luncheon Club	-	-	-	-	-	-
MWIB/ Network	938.00	2,562.93	2,411.11	200.00	-	889.82
Men's Fellowship	47.00	-	47.00	-	-	-
Table Tennis	-	-	-	-	-	-
Messy Church	31.00	-	350.00	-	450.00	131.00
Rainbow Café	-	-	-	-	-	-
	<u>1,062.00</u>	<u>3,847.93</u>	<u>3,653.83</u>	<u>-</u>	<u>450.00</u>	<u>1,506.10</u>

**19 Capital Commitments**



The Church has no capital commitments at the balance date (2021 - Nil)

**20 Other assets and liabilities at 31 August 2022 were**

	2022	2021
Church building insured for	2,085,928.00	-
	<u>2,085,928.00</u>	<u>2,085,928.00</u>
Fixtures and fittings insured for	87,148.00	-
Organ at insured value (Included in fixture and fittings insurance)	24,999.00	-
	<u>112,147.00</u>	<u>112,147.00</u>
<b>Payments in advance and Debtors</b>		
Church Insurance	2,632.91	-
Trade Refuse	-	-
Licences	545.58	-
Photocopier Hire	54.79	-
Circuit Assessment	2,479.84	-
Lettings	1,124.00	-
	<u>6,837.00</u>	<u>3,728.00</u>
<b>Current Liabilities</b>		
Utilities - Gas/Electric	349.51	-
Accountants	85.20	-
Telephone / Broadband	36.55	-
Cleaning	487.34	-
South West Water	141.65	-
	<u>1,100.25</u>	<u>667.28</u>

Signed by one or two trustees on behalf of all the trustees

CCXX R2 accounts (SS)

Signature	Print Name	Date of approval
	Rev Zeph Minkson	16/5/23
	Treasurer	16/5/23



## **ELBURTON METHODIST CHURCH**

### **REPORT OF THE INDEPENDENT EXAMINER**

**On accounts for the year ended 31 August 2022**

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. It is my responsibility to examine the accounts (under section 145 of the Charities Act 2011 and to state on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.


#### **Basis of independent examiners' report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations for you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:-

- (i) which gives me reasonable cause to believe that in any materials respect the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act and;
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met: or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Best Accountancy Services (Plymouth) Ltd  
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