

M.W. Cronshaw M.B.A A.C.A.  
G.R. Maddock BA (Hons) F.C.A. DChA  
C.L. Higgins BA (Hons) F.C.A.  
M.E. Croasdale BSc (Hons) F.C.A.  
J.C. Dugdale B.Com. F.C.A. (Consultant)



Our Ref. GRM/GM  
Your Ref.

The Trustees  
Church Road Methodist Church  
161 St Annes Road East  
Lytham St Annes  
Lancashire  
FY8 3HP

6 March 2023

Dear Sirs,

In accordance with our normal practice, we are writing to draw your attention to various matters which arose during our independent examination of the charity's accounts for the year ended 31 August 2022.

1. We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting, except for the observation on the attached page.
2. We did not encounter any significant difficulties during the independent examination and there are no significant findings from the independent examination to draw to your attention.
3. There were no material unadjusted misstatements. Any unadjusted misstatements are clearly trivial.
4. We do not propose any modifications to our independent examination opinion and hence will be issuing a clean independent examination report.

The firm and the independent examination engagement team have therefore complied with relevant ethical requirements concerning independence.

We would like to take this opportunity of expressing our thanks to you for your assistance during the course of our independent examination.

Please note that this report has been prepared for the sole use of Church Road Methodist Church. It must not be disclosed to third parties, quoted, or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

The purpose of the independent examination was to enable us to express an opinion on the financial statements of the charity.

If we can be of any further assistance, please contact Gareth Maddock.

Yours faithfully

Whitehead & Howarth

Whitehead & Howarth  
Chartered Accountants  
327 Clifton Drive South  
Lytham St Annes  
Lancashire  
FY8 1HN

Telephone 01253 725111/725112  
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Issue	Recommendation	Comment
Volunteer expenses have been reimbursed without appropriate documentation. This could lead to misappropriation of charitable funds.	Expenses should only be reimbursed when documentation is received.	

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**CHURCH  
RECEIPTS AND PAYMENTS  
ACCOUNTS**

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

**CHURCH ROAD METHODIST CHURCH**

**FOR THE YEAR ENDED**

**31 August 2022**

**Circuit no.**

**21/14**

**Registered Charity - Charity Registration number**

**1134109**

**Minister:**

**Revd Louise Makin**

**Church Stewards:**

**Janette Farley**

**Ben Derbyshire**

**Catherine Irving**

**William Ellison**

**Marie Hawkins**

**Jonathan Livesey**

**Treasurer:**

**Andrew Whitley**

# **CHURCH ROAD METHODIST CHURCH**

## **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2022**

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### **Introduction**

Welcome to the 12th Trustees' Annual Report of Church Road Methodist Church which covers the year to 31st August 2022, a year in which Church activity and attendance has continued to be seriously affected by the Covid 19 Pandemic.

Despite this, we are a Church with a renewed vision that is working and we are optimistic about the future, after the completion of our new development and progress with the Wesley Cafe and Wesley Larder community projects.

### **Aims of the organisation**

At Church Road we have adopted the strategic aim of making disciples and transforming lives and communities with the priority to become a sustainable Church by:

- a) Reversing the trend of declining congregations experienced in recent years and developing growth in membership and numbers attending worship through relevant worship and pastoral support to all.
- b) Developing Community Ministry that combines the transforming love of God with the needs of our community, working within and without the building, while maintaining a high level of work with families and young people with a focus on faith development as well as social interaction.
- c) Developing a high quality, sustainable and comfortable suite of premises which will meet current and anticipated needs of the Church in fulfilling its mission and ministry for the next chapter of its life.
- d) Increasing the profile of the Church and developing good working relationships with individuals, agencies and authorities who share our aim.

### **Review of the year 2021/22.**

The rationalisation of the Church site has been completed within budget, creating a warm and welcoming modern suite of premises appropriate to our needs and activities. The new Community Hub was officially opened in June 2019 and has become fully operational, the final completion and handover taking place this year. The pastoral ministry and worship has been resumed in person. The church has been fully open for worship and the provision of food through the Wesley's Larder and cafe have been extended. Community use of the premises is resuming slowly.

### **Accounts preparation**

In the current year the church changed from preparing accruals accounts to receipts and payments accounts. This will reduce the compliance workload going forward, saving time and financial resources. This caused the prior year figures to be restated to receipts and payments method in order for comparable figures. This resulted in a net £23,879 reduction in funds as at 31st August 2021. This was largely caused by a £21,010 reduction from the release of the gift aid accrual, along with £8,017 release of the 21/22 Q1 Circuit assessment prepayment made in 2020/21, offset by a reduction of £5,148 of expenses accrued not incurred until within 2021/22.

The comparative figures for the income and expenditure trends discussed below will be based on these restated figures.

### **Income trends**

Total income for the year to 31st August 2022 was £81,185, compared to £76,412 reported for the previous year. This is an increase of 6% year on year (£4,773). This is largely due to a legacy donation of £10,000, offset by a reduction in offerings by £4,936 (12% decrease on the previous year). The decrease in offerings is expected due to a decreased congregation size and the ongoing challenges from the cost of living crisis. Future income is expected to increase significantly with the expectation of making a gift aid claim in 2022/23.

### **Expenditure trends**

Total expenditure has increased by £5,440 (7%) to £85,193 for the year to 31st August 2022. This is not a true reflection of the increase from the cost of living crisis, as in 2021/22 only three payments were made in the 12 months reported for the circuit assessment (Q2, Q3 and Q4). Q1 2021/22 had been paid in the previous accounting year prior to 31st August 2021. The circuit assessment payments have remained relatively in line with prior year, with payments of £8,017 each quarter being made. The Circuit Assessment is used to pay Ministers' stipends and expenses, manses expenses and the District Assessment from the Lancashire District.

Excluding circuit assessment payments, the remaining expenditure has increased by 70% (£25,219) to £61,143 from the prior year. This is largely due to:

- '- around £9,000 increase in utility costs;
- '- around £5,000 increase in property maintenance costs;
- ' around £3,000 increase in loss in market value of TMCP investments; and
- '- around £3,000 increase in other expenditure, mainly arising from Wesley cafe and pantry.



## **Fund balances**

As at 31 August 2022, the net current assets of the Church were £24,516 on the General Fund, giving five months' cover for expenditure, and £72,387 on the Legacies Fund which incorporates the "Various Bequests Model Trust Fund" (£67,570) and the "Bernard Leather Gift in Memorial" (£4,817) plus sums in the Welsey cafe Fund, Church Project Fund, Youth Fund, Benevolence Fund and Internal Organisations, as follows:-

	Unrestricted	Restricted	Total
	£	£	£
General Fund	24,516		24,516
Legacies Fund	67,570	4,817	72,387
Wesley Café Fund		4,280	4,280
Church Project Fund		7,181	7,181
Benevolence Fund		549	549
Youth Fund		1,324	1,324
Internal organisations		1,758	1,758
	92,086	19,909	111,995

## **Plans for 2022/23**

The Church financial plans for the year ending 31st August 2022 on the General Fund have been prepared on the basis of a break-even budget. We have planned for income and expenditure of £72,830, on the assumption that both will again be lower due to the continuing impact of the pandemic. Two property projects have been factored in: the replacement of the cookers in the kitchen, due to wear and tear from increased use and demand, being paid for, mostly, from grant funding. The replacment of the sound and AV system in the worship has been long planned and now due to the previous system installed in the 1980's failing, (and using radio frequency's that are no longer legal) we need to change this system to future proof the building for worship, and will enable the building to be used more. Neither of these were actually completed within the year 2021-2022, but are ongoing and will be completed in the year 2022-2023. The costs of the sound system will be met from bequests already lodged with TMCP.

## **CHURCH ROAD METHODIST Church**

### **Trustees' Annual Report on Finance and Governance**

#### **Basis of preparation and legal framework**

The Charity's Annual Report and Accounts for the year ended 31 August 2022 have been prepared under the Charities Act 2011, using Receipts and Payments method.

Full Name of Charity / Church: Church Road Methodist Church

Registration Charity Number: 1134109

Date of registration: 5th February 2010

Main communication address: Church Road Methodist Church, Church Road,  
St Annes-on-Sea, Lytham St Annes, Lancashire. FY8.3NQ .

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

Full membership is shown as Appendix A to this report.

Treasurer: Mr Andrew Whitley

Andrew Whitley acted as the principal officer overseeing the day to day financial management and accounting for the church during the year up to August 2022 but through ill-health had to step down and the accounts have been completed by Leanne Nield of Arc Accountancy acting as Bookkeeper, a new treasurer is in the process of being appointed. .

Independent Examiner: Messrs Whitehead and Howarth,  
327 Clifton Drive South, Lytham St Annes. FY8.1HN

Investment Banker: Central Finance Board of the Methodist Church  
Trustees for Methodist Church purposes

Banker: Natwest Bank PLC

## **CHURCH ROAD METHODIST Church**

### **AIMS AND ORGANISATION**

#### **Key objectives for 2021/22**

- (i) To minimise the impact of the Covid pandemic and to provide a Covid-safe and compliant approach and facility to all activities.
- (ii) To work with the various groups in the Church to restart the wide range of activities.
- (iii) To continue to review our mission activities and to develop realistic plans for the future, taking account of the needs of our local community, our human and financial resources, and different ways of working in a post-Covid environment.
- (iv) To plan, with the South Fylde Circuit, for a smooth transition when our Minister retires in August 2021 and hands over to his successor.
- (v) To continue to welcome, guide and inspire our children and young people, helping them to grow in faith. To provide activities appropriate to their needs across the five age groups which range from under 3's to 14+.
- (vi) To seek to ensure full compliance with Methodist Safeguarding Policy and Procedures, including training for staff and volunteers.

#### **Purposes of the Methodist Church**

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

#### **Main Activities undertaken for the Public Benefit**

*Working together with the* South Fylde Methodist Circuit, Church Road Methodist Church carries out a range of activities in the community, in particular:-  
the provision of regular acts of worship open to Church members and non-members alike;  
the provision of sacred space (a building) for prayer and contemplation;  
the teaching of Christianity through sermons, courses and small groups;  
the resourcing of pastoral work including visiting the sick and bereaved;  
the promotion of Christianity through the staging of events and services;  
the provision of social activities with a focus on particular age groups which are open to all;  
the provision of space and facilities for a range of community activities.

#### **Public Benefit**

The Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.



## **Structure, Governance and Management**

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

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

Day to day management of the church is undertaken by the Minister, Church Stewards and Church Officers.

The Trustees are appointed at the Church AGM.

### **Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the Church and "The Role of Trustees" is given to the Church Trustees at various meetings.

### **Related Parties**

The Church is part of the South Fylde Methodist Circuit which is part of the Lancashire Methodist District and is also accountable to the Methodist Conference.

The Church works with the other five Churches in the South Fylde Methodist Circuit and with the Circuit Officers and staff.

The internal organisations linked to this church are:-

Church Road Methodist Fellowship Group

Church Road Methodist Church Flower Fund

Church Road Methodist Church "Movement to Music" Group

Bumblebees parent and toddler Group

Wesley's Larder and cafe

## CHURCH ROAD METHODIST Church

### Risk Management

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

Income and Expenditure is monitored against the approved annual budget on a quarterly basis to identify trends and problem areas as part of the risk management process to avoid unforeseen calls on reserves. Significant abnormal expenditure is considered by the Resources Committee and authorised by the Church Council before any contractual commitment is made. Quarterly reports are reviewed by the Church Council.

### Safeguarding

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Church Road Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Circuit and in the churches.

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

## Reserves Policy

The Reserves Policy for the Church General Fund is to hold a minimum sum equivalent to six months' average expenditure, ie around £32,000 based on our actual expenditure for 2021/22. At 31st August 2022, the Church held around £25,000 in the General Fund, ie £7,000 in deficit of the target reserve. **This deficit will be reversed by a gift aid claim made in 2022/23 to the sum of around £27,000** This additional sum is being retained to facilitate the carry forward into 2022/23 of unspent grant income of £4,600, to carry forward £5,000 unused contingency funding from the Development project and for £18,400 to fund any major unplanned and unavoidable expenditure on the Church building that may arise. It will also be available to address our plans to develop community outreach activities.

The Church holds a further £68,000 in the Legacies Fund (Various Bequests Model Trust) and this money is held in reserve for the following purposes:-

	£
To fund major unplanned and unavoidable expenditure on the Church building that may arise	30,000
To invest in our mission objectives	25,000
	55,000

The Church also holds £4,817 in the Bernard Leather Gift in memorial fund which was established to support youth work in the Church. However, we can only withdraw and use the interest received on this investment, so we intend to explore how the total sum of £4,802 can be released for the development of our work in this area.

There is an additional fund restricted for youth work. This holds £1,324 in, and is accessible to spend on youth work at any time.

The Church holds £549 in the Benevolent Fund.

There is a restricted fund for church projects, such as the defibrillator and cooker replacement project. The cooker replacement project had £6,671 granted for it from both Blackpool Citizen Advice Bureau (£4,000) and South Fylde Methodist Circuit (£2,671). This project has been completed during 2022/23.

There is also a restricted fund for Wesley café and pantry. Funds are raised through grants and donations via the local community for the provision of meals and food to be provided to the local community. The closing fund balance as at 31st August 2022 for this project is £4,280.

**Church Road Methodist Church**

**CHURCH COUNCIL MEMBERSHIP**

as at 31st August 2022

Appendix A

**MINISTER**

Revd. Stephen N. Heath

**CHURCH STEWARDS**

Janette Farley

Ben Derbyshire

Marie Hawkins

Catherine Irving

Jonathan Livesey

Bill Ellison

**SECRETARY TO THE COUNCIL**

Anita Bullock

**CHURCH TREASURER**

Andrew Whitley

**COMMITTEE REPRESENTATIVES**

**Pastoral**

Judith Smith

**JKids (Sunday School)**

Rebekah Derbyshire

**Safeguarding Co-ordinator**

Dilys Currie

**Church Life**

Linda Butcher

**Mission**

Elaine Watts

**Resources**

Mike Bennett

**REPRESENTATIVES ELECTED BY THE GENERAL CHURCH MEETING**

- 1 Valerie Ball
- 2 Monica Bissett
- 3 Colin Hird
- 4 Sadie Bridge
- 5 Bill Ellison
- 6 Shirley Grundon
- 7 Irene Harrison
- 8 Jonathan Irving
- 9 Barbara Knowles
- 10 Anne Mayes
- 11 John Mayes
- 12 Catherine Peak
- 13 Rosemary Wells
- 14 Elaine Westmacott-Sturdy
- 15 Elizabeth Hicks

## CHURCH ROAD METHODIST CHURCH

### DECLARATIONS

#### Treasurer

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

Signature of Treasurer

Date

Name

Address

#### Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on  
and were approved.

Signature of the Chair of the  
meeting

Name of the Chair of the meeting

#### Independent Examiner's Report to the Trustees of the

Church Road Methodist

Church

This Report is on the Church Accounts for the year ended 31<sup>st</sup> August

2022

#### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.



## CHURCH ROAD METHODIST CHURCH

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 from 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent Examiner's Statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Name

Signature

Relevant Professional qualification or body

Address

Date

### Disclosure

Expenditure has been incurred on behalf of the organisation by a volunteer and insufficient appropriate documentary evidence has been retained to support and validate this expenditure.

No charge for electricity has been made by the supplier since work undertaken in 2018/19. As the financial statements are now prepared on a receipts and payments basis there is no inclusion for the potential charge this year, but reserves will be required to meet the full cost in the future which is believed to amount to approximately £18,000.

ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

**CHURCH ROAD METHODIST  
CHURCH**

SECTION A		Unrestricted Funds	Restricted Funds	Totals this year	Totals last year - RESTATED (See Note 1)
		£	£	£	£
a1	<b>RECEIPTS</b>				
a2	Offerings and Tax recovered	37,693	63	37,756	42,692
a3	Bank and CFB interest and Investment income	406	23	429	302
a4	Lettings	1,962		1,962	2,020
a5	Other receipts	16,407	24,631	41,038	31,398
a6	<b>TOTAL RECEIPTS</b>	<b>56,468</b>	<b>24,717</b>	<b>81,185 (a7)</b>	<b>76,412</b>

SECTION B					
b1	<b>PAYMENTS</b>				
b2	Circuit Assessment or Share	24,051		24,051	34,567
b3	Donations	600		600	600
b4	Repairs and Maintenance	7,558		7,558	2,363
b5	Utilities (Insurances, water charges, heating & lighting)	25,112	800	25,912	21,203
b6					
b7	Other payments	10,398	16,674	27,072	21,021
b8	<b>TOTAL PAYMENTS</b>	<b>67,719</b>	<b>17,474</b>	<b>85,193 (b9)</b>	<b>79,754</b>

SECTION C					
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a6-b8)</b>	<b>(11,251)</b>	<b>7,243</b>	<b>(4,008)</b>
c2	Total funds brought forward from last year (RESTATED - see Note 1 & 2)		103,337	9,129	112,466 (c6)
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>92,086</b>	<b>16,372</b>	<b>108,458</b>
c4	Transfers and adjustments			1,779	1,779 (c7)
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>92,086</b>	<b>18,151</b>	<b>110,237 (c8)</b>
					<b>112,466 (c6)</b>

SECTION D			
<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>			
d		£	£
d1	Balance brought forward from last year		
d2	Offerings/Gifts - received for external organisations	1,004	484
d3	Offerings/Gifts - passed to external organisations	688	484
d4	<b>BALANCE STILL TO BE PAID</b>	<b>316</b>	

# CHURCH ROAD METHODIST CHURCH

## SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL

### SECTION E

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
c1 Flower Fund	970	1,148	(178)		1,316	1,138
e2 Youth Fellowship				(1,779)	1,779	
e3 Ladies Fellowship					588	588
e4 Movement to Music	1,723	1,700	23		9	32
e5						
e6 Sub total of Internal Organisations funds	2,693	2,848	(155)	(1,779)	3,692 (e9)	1,758 (e10)
e7 Church accounts (totals brought forward from page 2 - totals column)	81,185 (a7)	85,193 (b9)	(4,008)	1,779 (c7)	112,466 (c6)	110,237 (c8)
e8 TOTAL CASH FUNDS HELD BY CHURCH	83,878	88,041	(4,163)		116,158 (x)	111,995 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

### SECTION F

#### STATEMENT OF ASSETS AND LIABILITIES

##### CHURCH - CASH FUNDS HELD at 31 August 2022

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand		
f2 Bank Current Account (less amounts owing to External Organisations)	38,664	25,240
f3 Bank Deposit Account		
f4 Central Finance Board	8,432	12,610
f5 Trustees for Methodist Church Purposes	65,370	72,387
f6 Other funds		
f7 SUB TOTAL - Church accounts	112,466 (c6)	110,237 (c8)
f8 Total funds held by Internal Organisations	3,692 (e11)	1,758 (e10)
f9 TOTAL CASH FUNDS HELD BY CHURCH	116,158 (x)	111,995 (y)

### SECTION G

#### OTHER ASSETS and LIABILITIES

	At 1 September 2021	At 31 August 2022
g1 Investments (include Endowments)		
g2 Land & Buildings		
g3 Other Assets		
g4 Loan(s)		
g5 Other Liabilities		



# CHURCH ROAD METHODIST CHURCH

## NOTES TO CHURCH ACCOUNTS

### 1. Prior year figures restated

In the current year the Charity changed from preparing accruals accounts to receipts and payments accounts. The prior year figures shown in Sections A, B and C on page 2 have been restated to receipts and payments method to be comparable year on year. The following table summarises the adjustments made.

	2021 reported figures under £	Adjustments £	2021 restated figures under £	Notes
<b>RECEIPTS</b>				
Offerings and Tax recovered	50,302	(7,610)	42,692	
Bank and CFB interest and Investment income	302		302	
Lettings	2,020		2,020	
Other receipts	31,198	200	31,398	
<b>TOTAL RECEIPTS (excluding internal organisations)</b>	<b>83,822</b>	<b>(7,410)</b>	<b>76,412</b>	
<b>PAYMENTS</b>				
Circuit Assessment or Share	35,400	(833)	34,567	
Donations	600		600	
Repairs and Maintenance	505	1,858	2,363	
Utilities (Insurances, water charges, heating & lighting)	18,906	2,297	21,203	
Other payments (including losses on monetary investments)	21,061	(40)	21,021	
<b>TOTAL PAYMENTS (excluding internal organisations)</b>	<b>76,472</b>	<b>3,282</b>	<b>79,754</b>	
<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>7,350</b>	<b>(10,692)</b>	<b>(3,342)</b>	
Total funds brought forward from last year	128,995	(13,187)	115,808	
<b>TOTAL FUNDS AT END OF YEAR</b>	<b>136,345</b>	<b>(23,879)</b>	<b>112,466</b>	

### 2. Correction of error - prior year adjustment

In the current year the Charity discovered that historically the Wesley Cafe and Pantry income and expenditure had been treated as unrestricted funds, whereas, the money raised should be treated as restricted funds for spending on providing meals and food to the local community via this church project. As at 1 September 2021, the brought forward fund balance for Wesley Cafe and Pantry was £3,435. As a consequence, the brought forward unrestricted funds balance was overstated, and the restricted funds brought forward balance was understated, both by £3,435. This error has been corrected by restating the brought forward balances on both funds. The following table summarises the impact on the brought

	Brought forward funds as previously reported £	Adjustment £	Brought forward funds as reinstated £	Restated for receipts and payments method (Note 1) £	Final brought forward funds as shown in Section c2 (page 2) £
Unrestricted funds (excluding internal organisations)	130,651	(3,435)	127,216	(23,879)	103,337
Restricted funds (excluding internal organisations)	5,694	3,435	9,129		9,129
<b>Total</b>	<b>136,345</b>		<b>136,345</b>	<b>(23,879)</b>	<b>112,466</b>
<b>Total (including internal organisations)</b>	<b>140,037</b>		<b>140,037</b>		

### 3. Analysis of restricted funds

Restricted Fund Name	Opening Balance (see Note 2) £	Incoming Resource s £	Resources Expended £	Transfers £	Closing Balance £	Purpose of the Fund
Wesley Café and Pantry	3,435	17,450	(16,605)		4,280	Providing meals and food to the local community.
Church Projects		7,181			7,181	Funding raised for specific church needs; ie. defibrillator and cooker
Benevolent Fund	886	63	(400)		549	Support for world-wide disasters and individuals in specific need.
Youth Work Fund	4,808	23	(469)	1,779	6,141	Funding for youth work.
Internal Organisations	3,692	2,693	(2,848)	(1,779)	1,758.000	Flower Fund; Movement to Music; Ladies
<b>Totals</b>	<b>12,821</b>	<b>27,410</b>	<b>(20,322)</b>		<b>19,909</b>	

Mr G R Maddock  
Whitehead & Howarth  
327 Clifton Drive South  
Lytham St Annes  
Lancashire FY8 1HN

Church Road Methodist Church  
161 St Annes Road East  
Lytham St Annes  
Lancashire  
FY8 3HP

Dear Gareth,

**Letter of Representation from Charity to Independent Examiner**

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and staff of the charity, the following representations given to you in connection with your review of the charity's accounts for the year ended 31 August 2022.

1. We acknowledge as trustees our responsibility for the accounts, which we have prepared. All the accounting records have been made available to you for the purpose of your review and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
2. We confirm that the charity's governing document does not specify any form of professional audit.
3. We confirm that there have been no changes in the accounting policies other than those disclosed in the accounts. In our opinion, the accounting policies are appropriate to the charity and conform with generally accepted accounting principles. We confirm that all transactions and balances have been accounted for in accordance with these accounting policies.
4. We confirm that all assets have been included in the balance sheet.
5. We confirm that all assets included in the balance sheet exist.
6. We confirm that the charity owns all the assets included in the balance sheet, unless otherwise stated in the accounts.
7. We confirm that the cost (or value) of all the assets in the balance sheet are fairly stated.
8. We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.
9. We confirm that all liabilities have been fully recorded in the balance sheet.
10. We confirm that all liabilities recorded in the balance sheet are properly those of the charity.
11. We confirm that all liabilities have been recorded at a fair value.
12. We confirm that there has been no netting off of assets and liabilities.
13. We confirm that all income has been fully recorded and correctly classified.
13. The charity has not at any time during the year had any transactions with trustees and connected parties other than as disclosed in the accounts.
14. The charity has no contingent liabilities other than those disclosed in the accounts.
15. There has been no event since the balance sheet date which requires disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts.
16. The charity has not entered into any charitable commitments other than those disclosed in the accounts.
17. We have considered the impact of the Covid-19 pandemic and still consider the going concern basis to be appropriate.

Yours faithfully

.....

Signed on behalf of the trustees – Church Road Methodist Church

Date