

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales · Charity number 1152991

Details

Status Registered

Legal form Other

Registered 2013-07-22

Register [View on the Charity Commission register](#)

Contact

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Crockhamwell Road
Woodley
Reading
RG5 3LA

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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: The church provides a programme of weekly activities including Christian worship, Bible study, fellowship reaching people of all ages. It hosts Boys' and Girls' Brigade companies which meet weekly with their own activities for young people. The Church members are involved with a wide range of organisations in the community, including Religious education in schools.

Classification

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

Geography

- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£129,924	£166,321	-	-
2024-08-31	£114,670	£136,631	-	-
2023-08-31	£107,570	£94,967	-	-
2022-08-31	£104,518	£150,700	-	-
2021-08-31	£79,629	£119,454	-	-

Trustees

Name	Role	Appointed
ATKINS ANTHONY JOHN		2013-07-18
Alan James Harland		2013-07-18
Ann Mary Peddle		2026-05-31
Craig Alan Lunnon		2026-05-31
Jill Draper		2021-05-13
Neil Robert Graham		2022-04-26
RUTH MABEL TAYLOR		2013-07-18
Rev Jacqueline Anne Case		2022-04-26

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales - Charity number 1152991

Accounts

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025 (1)

Introduction

The Trustees have pleasure in presenting their report accompanying the annual financial statements.

Objectives and activities

Christ Church is in the centre of Woodley, near to the main shopping centre. The first church was established on this site in 1963 as Woodley Methodist Church. The church premises were extended in 1982, and also in that year the members of the former Woodley United Reformed Church joined and the Church became a Local Ecumenical Partnership between the two denominations.

Christ Church's mission is (a) to spread the knowledge of God's love as revealed through the life, death and resurrection of Jesus Christ, and to worship Him through prayer and celebration; (b) to welcome, nurture and support all who seek to know more of His love; (c) to give and receive encouragement within the Church family in the use of talents and graces in worship and service to the church and community, in a spirit of Christian love and fellowship; and (d) to be partners with others in the wider world in promoting justice and showing care and responsibility for all God's creation.

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

The United Reformed Church has similar purposes.

The Church meets its mission and objectives through the following activities:

- * Worshipping God through prayer, song and other acts of worship.
- * The organisation and resourcing of regular public acts of worship open to members of the church and non members alike, including Holiday Bible Club and Messy Church
- * The teaching of Christianity through sermons, courses and small groups.
- * The resourcing of pastoral work including visiting the sick and bereaved.
- * Supporting religious teaching in local schools through REInspired.
- * Promoting Christianity through the staging of events and services.
- * Organising Boys' and Girls' Brigade companies meeting on Church premises for young people in the community
- * Allowing the Church premises to be used for a community cafe supporting Action for Children

Achievements and performance

The Church's activities have followed the pattern outlined on the previous page by supporting the work of the Boys' and Girls' Brigades based at the Church; Messy Church for children and their families once a month. A very successful Holiday Bible Club was held in August 2025.

The Church premises are used by a wide range of community organisations for leisure and recreation activities such as dancing and fitness for young and old, pilates, music and fellowship, as well as the Church-sponsored Boys' and Girls' Brigades and 5th Woodley Brownies. The Church is also hosting a monthly Repair Cafe, an initiative started by Woodley Town Council.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025 (2)

Achievements and performance, continued

Sunday worship takes place in-person weekly and is filmed and transmitted via Zoom and YouTube for those unable to attend. These facilities are available for other organisations using the Worship Centre for concerts.

The Church has formulated a Mission Action Plan and achieved 'Eco-Church' bronze accreditation.

The Church raises funds for a different charity each calendar year through an annual Spring Fayre, concerts and other events. The projects for calendar year 2024 were REInspired, which is an initiative from Woodley Pilot Light Trust to provide religious education in schools; and Keep Mobile, a charity providing transport for those with mobility difficulties. £3,385 was raised for these charities. The project for calendar year 2025 is Leprosy Mission, and £1,699 had been raised by 31st August. A further sum of £1,630 was raised in the year for Woodley and national charities from special collections.

The Rainbow Café operates from the Church premises two mornings a week and provides opportunities for people to meet in a Christian environment for coffee, light lunches and fellowship. The Café is run by Church members and friends but operates through a separate company, and profits are given to Action for Children. The Cafe made a profit of £1,165 this year.

Financial review

Income and expenditure

- Church income is primarily drawn from the Sunday collections paid by the congregation plus the related Gift Aid tax credits, and lettings income paid by local community groups using the premises. Collections and tax credits increased by £3,761 over the previous year to £47,185. Additional donations of £3,965 for property projects were received. Lettings income of £40,265 was similar to 2024, with the premises being well used.

The major expense is the assessment paid to Berkshire & Hampshire Borders Methodist Circuit, which includes the assessed amount due to the United Reformed Church in respect of the ministry provided. The assessment this year was £41,076 compared with £38,808 the previous year. The assessment pays for the minister's salary and employer pension & NI contributions and travel expenses, manse running costs, Circuit administration, and contributions towards denominational central costs.

The other main expense is Church running costs including heating and lighting, insurance and utilities, and maintenance which amounted to £53,358 this year compared with £29,810 the previous year, the increase reflecting £28,440 spent on renewing the roof over the Main Hall. The previous year includes £9,570 renovating the car park and installing new LED lighting in the Worship Centre. The Church employs a halls supervisor to liaise with hirers and undertake other premises-related supervisory work.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025 (3)

Financial review, continued

Reserves

The Church's unrestricted reserves reduced by £37,400 during the year to £872,596. Excluding the Revaluation reserve of £781,385, which represents the value of the church premises, cash-backed unrestricted reserves are £91,211, of which £46,771 is in designated reserves (see below), The balance of £44,440 is General funds. The designated reserves will support future projects such as roofing renewals and external redecoration which would could not be accommodated within a year's budget.

The Church's policy is to maintain designated earmarked reserves specifically to cover periodic commitments that would otherwise place a disproportionate burden on a single year's finances and impair the ability of the Church to fulfil its mission through using its premises. These reserves are as follows:

Earmarked reserves

Property improvements £38,294 at 31 August 2025

Youth & families work £2,838

Charitable donations £2,500

Woodley Airfield Church residual funds £3,139

The property revaluation reserve (£781,385 at 31st August 2025) is equivalent to the accounts value of the Church premises, furniture and equipment and is not available for use on general activities.

The Church's policy is to hold a maximum of six months' normal expenditure on General Funds. The trustees consider that this should be sufficient to meet unforeseen items of expenditure on the premises and/or be able to continue, at least in the short term, funding planned activities and to meet the Circuit assessment.

Plans for 2025/26

The budget for the year commencing 1 September 2025 is based on estimated income from collections and lettings and expected running costs. The underlying assumption is that there will not be further disruption of the ability to use the premises for Church life and by hirers. The budget anticipates £3,6792 being added to general and designated funds over the year 2025/26.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025 (4)

Structure, governance and management

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church trustees including with the Minister. The Trustees are appointed at the annual general meeting of the Church.

The Charity Trustees are listed on the cover and include Church office holders, Minister and representatives. All are appointed by the Church at the annual general meeting.

Mr Alan Harland FCA (one of the trustees) acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

A range of guidance produced by the Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions .

The Church's statutory particulars are as follows;

Full name: Christ Church Woodley (Methodist & United Reformed) Church

Main communication address: Christ Church Woodley, Crockhamwell Road, Woodley, Berks RG5 3LA

Charity registered number: 1152991

Date of registration as a Charity: 22 July 2013

Independent examiner: Mrs Claire Connell ACA, 86 Silverdale Road, Earley, Reading RG6 7LT

Bankers: CAF Bank Ltd and HSBC Bank plc, including an account through the Central Finance Board of the Methodist Church

During this financial year the Church was part of the Berkshire & Hampshire Borders Methodist Circuit. The internal organisations linked to the Church are stated in Note 16 to the Accounts.

The Trustees confirm that the Church is a public benefit entity.

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 as required. Income and expenditure is reviewed and monitored against budget on a quartely basis as part of the risk management process to avoid unforeseen calls on reserves.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025 (5)

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
- Establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- Carefully selecting and training 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.
- Responding 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.
- Seeking to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seeking to challenge any abuse of power, especially by anyone in a position of trust.
- Seeking 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 following legislation, guidance and recognised good practice

Christ Church Woodley commits itself to ensuring the implementation of Connexional Safeguarding Policy, Government legislation, guidance and safe practice in the Circuit and in the churches.

Christ Church Woodley also 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.

Accounting responsibilities

Charity law requires trustees to prepare annual accounts that give a true and fair view of the state of affairs of the Church at the year end and of its financial activities during the period. The trustees are required to:

- a Select suitable accounting policies and apply them prudently;
- b Make judgements and estimates that are reasonable and prudent;
- c Prepare accounts on a going concern basis unless it is inappropriate to presume that the Church will continue in operation

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the Church, so that the accounts comply with the charity accounting SORP 2015. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Church is entitled to exemption from audit under the Charities Act but is required to have an independent examination of its accounts; the Church has therefore taken advantage of this exemption.

Approved at a meeting of the Church Trustees on 27 October 2025



Reverend Jackie Case
Chair of the meeting 27 October 2025

Christ Church Woodley (Methodist & United Reformed) Church

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	Unrestricted general funds	Unrestricted designated funds	Restricted Funds	Endowment funds	2024-25	2023-24
		£		£		£	£
Income and Endowments from:							
Donations and legacies	4					53,598	48,509
- Collections and tax credit		47,185				47,185	43,424
- Donations for property and charities		3,965		2,448		6,413	5,085
- Legacies		-		-		-	-
Charitable activities						-	-
- Fund raising		-				-	-
- Others		-				-	-
Other trading activities	5					43,271	44,161
- Lettings		40,227				40,227	40,265
- Miscellaneous				3,044		3,044	3,896
Investments	6	3,159				3,159	3,800
Other	7					29,896	18,200
- Internal organisations				18,468		18,468	14,556
- Miscellaneous		11,428				11,428	3,644
Total		105,964	-	23,960	-	129,924	114,670
Expenditure on:							
Salaries, NIC & Pension costs	11	13,275				13,275	13,458
Circuit Assessment		41,076				41,076	38,808
Methodist Church Fund						-	-
Maintenance on Church building(s) and property		38,292				38,292	15,928
Telephone and Travel		661				661	466
Utilities (insurance, heat and light, water, etc)		14,405				14,405	13,416
Expenditure on other property						-	-
Depreciation	12	26,577				26,577	26,577
Provisions						-	-
Internal organisations				18,250		18,250	16,595
Grants and Donations		2,787		5,200		7,987	6,774
Other expenditure		5,798		-		5,798	4,609
Total	8	142,871	-	23,450	-	166,321	136,631
Net income/(expenditure)		- 36,907	-	510	-	- 36,397	- 21,961
Transfers between funds		28,522	- 29,014	492	-	-	-
		- 8,385	- 29,014	1,002	-	- 36,397	- 21,961
Other recognised gains / (losses):							
Gains/(Losses) on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		- 8,385	- 29,014	1,002	-	- 36,397	- 21,961
Reconciliation of funds:							
Total funds brought forward		52,825	857,170	10,326	-	920,321	942,282
Total funds carried forward		44,440	828,156	11,328	-	883,924	920,321

A summary comparative SOFA is in Note 4

For information only Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

	1,856	2,649
	5,492	5,826
	5,015	6,619
	2,333	1,856

Christ Church Woodley (Methodist & United Reformed) Church

Balance Sheet as at 31 August 2025

Unrestricted general funds	Unrestricted designated funds	Restricted funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

Notes

	Notes					
Land & Buildings	12		737,307			737,307
Equipment	12		44,078			44,078
Total fixed assets			781,385			781,385

Current Assets

Debtors and Prepayments	13	10,607				10,607
Cash at Bank and in hand	13					
Central Finance Board Deposits		14,310	46,771			61,081
Other bank accounts		23,410		11,313		34,723
Cash in hand		97		15		112
Total current assets		48,424	46,771	11,328		106,523

Creditors and accruals, due in under a year	14	3,984				3,984
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Net current assets (liabilities)		44,440	46,771	11,328		102,539
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Total assets less current liabilities		44,440	828,156	11,328		883,924
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Loans and creditors due after a year						
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Provisions for liabilities and charges						
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Net assets		44,440	828,156	11,328		883,924
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Funds of the Church

Unrestricted funds	16	44,440	828,156			872,596
Restricted funds	16			11,328		11,328
Endowment funds						-
Total Funds	16	44,440	828,156	11,328		883,924

*Details - see Note 12

Restricted funds including internal organisations	Opening balance	Receipts	Payments	Net Receipts/ Payments	Transfers from or to(-) general fund	Closing balances
Network	2	250	73	179	- 176	3
Wesley Guild	21	253	140	134	- 120	14
1st Woodley Boys Brigade	3,742	13,164	13,891	3,015	- 1,088	4,103
1st Woodley Girls Brigade	4,705	4,801	4,331	5,175	- 300	4,875
Church projects and collections	1,856	5,492	5,015	2,333	-	2,333
Total	10,326	23,960	23,450	10,836	492	11,328

Total Receipts	Total Payments
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Approved at a meeting of the Trustees on 27 October 2025

J.A. Case

Reverend Jackie Case
Chair of Meeting

Alan Harland

Alan Harland
Trustee and treasurer

Christ Church Woodley (Methodist & United Reformed) Church

Notes to the Accounts

1. The Church's structure, organisation and activities

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

2. Basis of accounts preparation

General matters

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP 2019 (FRS 102) and the Financial Reporting Standard FRS 102 as updated by Bulletin 1, and in accordance with charity law in the jurisdiction of England. The Church is a public benefit entity.

Accounting policies

a) Fixed assets

Fixed assets are now included at depreciated insured value as of 31 August 2010, which was the deemed cost when FRS102 became effective in 2015. The values are in accordance with guidance on this topic published on the Methodist Church website, and the required changes were reflected in the accounts for the year ended 31 August 2024.

Fixed assets are depreciated on the straight line basis at 2.5% per annum on buildings and 5% on furniture, fittings and equipment

b) Income

Income is recognised when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

c) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

d) Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. If the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

e) VAT

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

3. Statement of Financial Activities, comparative amounts

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Income	94,288	20,382	114,670
Expenditure	113,417	23,214	136,631
Net income/expenditure(-)	- 19,129	- 2,832	- 21,961
Transfers between funds	676	676	-
Net movement in funds	- 18,453	- 3,508	- 21,961
Total funds brought forward	928,448	13,834	942,282
Total funds carried forward	909,995	10,326	920,321

Christ Church Woodley (Methodist & United Reformed) Church

	<u>Year ended 31 August 2025</u>			<u>Year ended 31 August 2024</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£	£	£	£
4. Donations and legacies						
Collections	38,508	-	38,508	35,432	-	35,432
Tax credits	8,677	-	8,677	7,992	-	7,992
Donations for property & charities	3,965	2,448	6,413	3,155	1,930	5,085
Legacies	-	-	-	-	-	-
Total	51,150	2,448	53,598	46,579	1,930	48,509
5. Other trading activities						
Lettings	40,227	-	40,227	40,265	-	40,265
Event takings	-	3,044	3,044	-	3,896	3,896
Total	40,227	3,044	43,271	40,265	3,896	44,161
6. Investment income						
Central Finance Board	3,159	-	3,159	3,800	-	3,800
Other	-	-	-	-	-	-
Total	3,159	-	3,159	3,800	-	3,800
7. Other						
Grants from denominations	11,428	-	11,428	-	-	-
Other organisations	-	18,468	18,468	-	14,556	14,556
Woodley Airfield Church	-	-	-	3,644	-	3,644
Total	11,428	18,468	29,896	3,644	14,556	18,200
8. Expenditure						
Internal organisations	-	18,250	18,250	-	16,595	16,595
Grants and donations	2,787	5,200	7,987	155	6,619	6,774
	2,787	23,450	26,237	155	23,214	23,369
All other categories	140,084	-	140,084	113,262	-	113,262
Total	142,871	23,450	166,321	113,417	23,214	136,631

Christ Church Woodley (Methodist & United Reformed) Church

9. Payment to Trustees

	<u>2024-25</u>	<u>2023-24</u>
Payments made to trustees for additional services provided to the Church by agreement with the Church Congregational Meeting	£4,742	£5,352
Number of trustees who were paid expenses	3	4
Administration, maintenance, equipment, supplies for use in church life, paying over collections to charity; amount paid	£2,703	£2,358
The trustees who received payments were:		
Tony Atkins		
Alan Harland		
Jill Draper		

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£NIL	£NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner	£NIL	£NIL

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	12,989	13,394
Apprenticeship levy	63	64
Employer's National Insurance costs	223	-
Pension costs	-	-
Total staff costs	<u>£13,275</u>	<u>£13,458</u>

Average number of staff employed during the year were:

	<u>2</u>	<u>2</u>
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Christ Church Woodley (Methodist & United Reformed) Church

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) buildings £	Church (non investment) land £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward (restated)	769,224	250,000	-	-	146,911	-	1,166,135
Additions	-	-	-	-	-	-	-
Revaluations (+/-)	-	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-	-
Balance carried forward	769,224	250,000	-	-	146,911	-	1,166,135

Accumulated depreciation

Balance brought forward (restated)	262,686	-	-	-	95,487	-	358,173
Depreciation charge for year	19,231	-	-	-	7,346	-	26,577
Revaluations (+/-)	-	-	-	-	-	-	-
Disposals (-)	-	-	-	-	-	-	-
Balance carried forward	281,917	-	-	-	102,833	-	384,750

Net book value

Brought forward (restated)	506,538	250,000	-	-	51,424	-	807,962
Carried forward	487,307	250,000	-	-	44,078	-	781,385

Depreciation is provided on the straight line basis at the following rates on accounts deemed cost:

- Church buildings 2.5%
- Fixtures, fittings and equipment 5.0%

Christ Church Woodley (Methodist & United Reformed) Church

13. Current assets	2025	2024
	£	£
Debtors and prepayments		
Prepaid assessments	5,393	3,423
Lettings income receivable	917	1,115
Other debtors and prepayments	4,296	2,478
	<u>10,606</u>	<u>7,016</u>
Cash at bank and in hand		
Balance at Methodist Central Finance Board deposit (HSBC Bank plc)	61,081	82,606
Balance at CAF Bank Ltd, Church unrestricted funds	22,378	11,713
Bank balance held in HSBC Bank plc, Church unrestricted funds	1,032	1,862
Bank balance held in CAF Bank Ltd (Christ Church restricted funds) and other organisations' bank accounts	11,313	10,305
Cash in hand, Christ Church	97	-
Cash in hand, other organisations	15	21
	<u>95,916</u>	<u>106,507</u>
Total current assets	<u>106,522</u>	<u>113,523</u>
 14. Current liabilities		
Trade creditors	720	404
Other creditors and accruals	3,264	760
	<u>3,984</u>	<u>1,164</u>

15. Capital commitments and contingent liabilities

At 31 August 2025 the Church had commitments of £nil (2024: £nil)

Christ Church Woodley (Methodist & United Reformed) Church

16. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Added to funds	Withdrawn from funds	Internal transfers	Year's net expense	Closing Balance
Designated funds						
Youth & families work	1,838	1,500	- 500	-	-	2,838
Property improvements	32,366	10,000	- 13,367	9,295	-	38,294
Replacements fund	8,945	350	-	- 9,295	-	-
Woodley Airfield Church	3,559	-	- 420	-	-	3,139
Charitable donations	2,500	2,500	- 2,500	-	-	2,500
Revaluation reserve	807,962	-	- 26,577	-	-	781,385
All designated funds	857,170	14,350	- 43,364	-	-	828,156
General funds	52,826	- 14,350	43,364	- 492	- 36,908	44,440
	909,996	-	-	- 492	- 36,908	872,596

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Network	2	250	- 73	- 176	-	3
Wesley Guild	21	253	- 140	- 120	-	14
1st Woodley Boys Brigade	3,742	13,164	- 13,891	1,088	-	4,103
1st Woodley Girls Brigade	4,705	4,801	- 4,331	- 300	-	4,875
Church projects and collections	1,856	5,492	- 5,015	-	-	2,333
						-
	10,326	23,960	- 23,450	492	-	11,328

Endowment Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

Fund purposes

As stated above

Reasons for transfer between funds

Funding for expenditure as agreed

Christ Church Woodley (Methodist & United Reformed) Church

17. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2025
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	625	-	-
All We Can		Donation	-	625	-	-
World Mission Fund		Donation	-	652	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	625	-	-
Total			-	2,527	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2023
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property			-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	-	-	-
Total			-	-	-	-

Christ Church Woodley (Methodist & United Reformed) 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 trustees

Signature of Treasurer

Alan Harland

Date

27-Oct-25

Name

Alan Harland

Address

380 Wokingham Road, Earley, Reading RG6 7HX

Presentation to the Central Leadership Team for approval.

I confirm that the Accounts were presented to a meeting of the Church Trustees on
and were approved.

27-Oct-25

Signature of the Chair of the meeting

J. A. Case

Name of the Chair of the meeting

Reverend Jackie Case

Dated 27 October 2025

Independent Examiner's Report to the Trustees of the

Christ Church Woodley (Methodist & United Reformed) Church

I report to the charity trustees on my examination of the accounts of the Church for the year ended 31 August 2025 which are set out on the attached pages.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Church's accounts 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.

Christ Church Woodley (Methodist & United Reformed) Church

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

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

Name

Claire Connell ACA

Signature

Claire Connell

Relevant Professional qualification or body

Member of the Institute of Chartered Accountants in
England & Wales

Address

86 Silverdale Road, Earley, Reading RG6 7LT

Date

23 January 2026

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales - Charity number 1152991

Accounts

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (1)

Introduction

The Trustees have pleasure in presenting their report accompanying the annual financial statements.

Objectives and activities

Christ Church is in the centre of Woodley, near to the main shopping centre. The first church was established on this site in 1963 as Woodley Methodist Church. The church premises were extended in 1982, and also in that year the members of the former Woodley United Reformed Church joined and the Church became a Local Ecumenical Partnership between the two denominations.

Christ Church's mission is (a) to spread the knowledge of God's love as revealed through the life, death and resurrection of Jesus Christ, and to worship Him through prayer and celebration; (b) to welcome, nurture and support all who seek to know more of His love; (c) to give and receive encouragement within the Church family in the use of talents and graces in worship and service to the church and community, in a spirit of Christian love and fellowship; and (d) to be partners with others in the wider world in promoting justice and showing care and responsibility for all God's creation.

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

The United Reformed Church has similar purposes.

The Church meets its mission and objectives through the following activities:

- * Worshipping God through prayer, song and other acts of worship.
- * The organisation and resourcing of regular public acts of worship open to members of the church and non members alike, including Holiday Bible Club and Messy Church
- * The teaching of Christianity through sermons, courses and small groups.
- * The resourcing of pastoral work including visiting the sick and bereaved.
- * Supporting religious teaching in local schools through REInspired.
- * Promoting Christianity through the staging of events and services.
- * Organising Boys' and Girls' Brigade companies meeting on Church premises for young people in the community
- * Allowing the Church premises to be used for a community cafe supporting Action for Children

Achievements and performance

The Church's activities have followed the pattern outlined on the previous page by supporting the work of the Boys' and Girls' Brigades based at the Church; Messy Church for children and their families once a month. A very successful Holiday Bible Club was held in August 2024.

The Church premises are used by a wide range of community organisations for leisure and recreation activities such as dancing and fitness for young and old, pilates, music and fellowship, as well as the Church-sponsored Boys' and Girls' Brigades and 5th Woodley Brownies. The Church is also hosting a monthly Repair Cafe, an initiative started recently by Woodley Town Council.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (2)

Achievements and performance, continued

Sunday worship takes place in-person weekly and is filmed and transmitted via Zoom and YouTube for those unable to attend. These facilities are available for other organisations using the Worship Centre for concerts.

The Church has formulated a Mission Action Plan and achieved 'Eco-Church' bronze accreditation.

The Church raises funds for a different charity each calendar year through an annual Spring Fayre, concerts and other events. The project for 2023 was humanitarian relief for Ukraine through two organisations, and a total of £5,098 was raised. The projects for 2024 are REInspired, which is an initiative from Woodley Pilot Light Trust to provide religious education in schools; and Keep Mobile, a charity providing transport for those with mobility difficulties. £1,856 had been raised for these charities by 31 August 2024. A further sum of £1,521 was raised in the year for Woodley Foodbank and other charities from special collections.

The Rainbow Café operates from the Church premises three mornings a week and provides opportunities for people to meet in a Christian environment for coffee, light lunches and fellowship. The Café is run by Church members and friends but operates through a separate company, and profits are given to Action for Children. The Cafe made a surplus of £1,770 this year.

Financial review

Income and expenditure

Church income is primarily drawn from the Sunday collections paid by the congregation plus the related Gift Aid tax credits, and lettings income paid by local community groups using the premises. Collections and tax credits increased by £1,407 over the previous year to £43,424. Additional donations of £3,155 for property projects were received. Lettings also increased by £616 to £40,265 with the premises being well used.

The major expense is the assessment paid to Basingstoke & Reading Circuit, which includes the assessed amount due to the United Reformed Church in respect of the ministry provided. The assessment this year was £38,808 compared with £41,820 the previous year. The assessment pays for the minister's salary and employer pension & NI contributions and travel expenses, manse running costs, Circuit administration, and contributions towards denominational central costs.

The other main expense is Church running costs including heating and lighting, insurance and utilities, and maintenance which amounted to £29,810 this year compared with £21,125 the previous year, reflecting significant increases in energy costs. Although less was spent on responsive maintenance and new audio visual equipment, £9,570 was spent in patching the car park and installing LED lighting in the worship centre. The Church employs a halls supervisor to liaise with hirers and undertake other premises-related supervisory work.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (3)

Financial review, continued

Reserves

The Church's general funds and earmarked reserves (ie those reserves that are represented by cash and amounts receivable less amounts owed) increased by £8,124 to £102,033 during the year. These funds will be used for the planned Main Hall roof renovation and other work arising from Quinquennial property

The Church's policy is to maintain designated earmarked reserves specifically to cover periodic commitments that would otherwise place a disproportionate burden on a single year's finances and impair the ability of the Church to fulfil its mission through using its premises. These reserves are as follows:

Earmarked reserves

- # Property improvements £32,366 at 31 August 2024
- # Equipment replacement £8,945
- # Youth & families work £1,838
- # Charitable donations £2,500
- # Woodley Airfield Church residual funds £3,559

The property revaluation reserve (£807,962 at 31st August 2024) is equivalent to the accounts value of the Church premises, furniture and equipment and is not available for use on general activities.

The Church's policy is to hold a minimum of £50,000 on General Funds, equivalent to at least seven months' average expenditure. Along with the earmarked funds noted above, this should be sufficient to meet unforeseen items of expenditure on the premises and/or be able to continue, at least in the short term, funding planned activities and to meet the Circuit assessment.

Plans for 2024/25

The budget for the year commencing 1 September 2024 is based on estimated income from collections and lettings and expected running costs. The underlying assumption is that there will not be further disruption of the ability to use the premises for Church life and by hirers. The budget anticipates £9,412 being drawn general funds and earmarked reserves over the year towards the Main Hall renovation work planned to be completed by the end of 2024.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (4)

Structure, governance and management

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

The Charity Trustees are listed on the cover and include Church office holders, Minister and representatives. All are appointed by the Church at the annual general meeting.

Mr Alan Harland FCA (one of the trustees) acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

A range of guidance produced by the Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions .

The Church's statutory particulars are as follows;

Full name: Christ Church Woodley (Methodist & United Reformed) Church

Main communication address: Christ Church Woodley, Crockhamwell Road, Woodley, Berks RG5 3LA

Charity registered number: 1152991

Date of registration as a Charity: 22 July 2013

Independent examiner: Mrs Claire Connell ACA, 86 Silverdale Road, Earley, Reading RG6 7LT

Bankers: HSBC Bank plc, including an account through the Central Finance Board of the Methodist Church

During this financial year the Church was part of the Basingstoke & Reading Methodist Circuit, which was part of the Southampton District and also accountable to the Methodist Conference. The Basingstoke & Reading Circuit joined with Kennet & Test Valley Circuit on 1st September 2024 to form the Berkshire & Hampshire Borders Circuit. The internal organisations linked to the Church are stated in Note 17 to the Accounts.

The Trustees confirm that the Church is a public benefit entity.

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 as required. Income and expenditure is reviewed and monitored against budget on a quarterly basis as part of the risk management process to avoid unforeseen calls on reserves.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024 (5)

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
- Establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- Carefully selecting and training 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.
- Responding 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.
- Seeking to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seeking to challenge any abuse of power, especially by anyone in a position of trust.
- Seeking 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 following legislation, guidance and recognised good practice

Christ Church Woodley commits itself to ensuring the implementation of Connexional Safeguarding Policy, Government legislation, guidance and safe practice in the Circuit and in the churches.

Christ Church Woodley also 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.

Accounting responsibilities

Charity law requires trustees to prepare annual accounts that give a true and fair view of the state of affairs of the Church at the year end and of its financial activities during the period. The trustees are required to:

- a Select suitable accounting policies and apply them prudently;
- b Make judgements and estimates that are reasonable and prudent;
- c Prepare accounts on a going concern basis unless it is inappropriate to presume that the Church will continue in operation

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the Church, so that the accounts comply with the charity accounting SORP 2015. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Church is entitled to exemption from audit under the Charities Act but is required to have an independent examination of its accounts; the Church has therefore taken advantage of this exemption.

Approved at a meeting of the Church Trustees on 14 October 2024



Reverend Jeongsook Kim
Chair of the meeting 14 October 2024

Christ Church Woodley (Methodist & United Reformed) Church

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

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	2023-24	2022-23 (restated per Note 3)
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	5				48,509	46,030
- Collections and tax credit		43,424	-		43,424	42,017
- Donations including tax credit		3,155	1,930		5,085	4,013
- Legacies		-	-		-	-
Charitable activities					-	-
- Fund raising		-	-		-	-
- Others		-	-		-	-
Other trading activities	6				44,161	43,396
- Lettings		40,265	-		40,265	39,649
- Miscellaneous		-	3,896		3,896	3,747
Investments	7	3,800	-	-	3,800	2,018
Other	8				18,200	16,126
- Internal organisations		-	14,556	-	14,556	12,326
- Miscellaneous		3,644	-	-	3,644	3,800
Total		94,288	20,382	-	114,670	107,570
Expenditure on:						
Salaries, NIC & Pension costs	12	13,458	-		13,458	13,717
Circuit Assessment		38,808	-		38,808	41,820
Methodist Church Fund		-	-		-	-
Maintenance on Church building(s) and property		15,928	-		15,928	13,728
Telephone and Travel		466	-		466	297
Utilities (insurance, heat and light, water, etc)		13,416	-		13,416	7,100
Expenditure on other property		-	-		-	-
Depreciation	13	26,577	-		26,577	26,577
Provisions		-	-		-	-
Internal organisations		-	16,595	-	16,595	9,587
Grants and Donations		155	6,619	-	6,774	2,281
Other expenditure		4,609	-	-	4,609	6,437
Total	9	113,417	23,214	-	136,631	121,544
Net income/(expenditure)		- 19,129	- 2,832	-	- 21,961	- 13,974
Transfers between funds		676	- 676		-	-
		- 18,453	- 3,508		- 21,961	- 13,974
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets		-	-		-	-
Net movement in funds		- 18,453	- 3,508		- 21,961	- 13,974
Reconciliation of funds:						
Total funds brought forward		928,448	13,834		942,282	956,256
Total funds carried forward		909,995	10,326	-	920,321	942,282

A summary comparative SOFA is in Note 4

The numbers for 2022-23 have been restated as shown in Note 3

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

2,649	1,691
5,826	4,452
6,619	3,494
1,856	2,649

Christ Church Woodley (Methodist & United Reformed) Church

Balance Sheet as at 31 August 2024

		Unrestricted funds £	Designated funds (Unrestricted) £	Restricted funds £	Endowment Funds £	Totals this year £	Totals last year (restated per Note 2) £
Tangible Fixed Assets							
	Notes						
Land & Buildings	13		756,538			756,538	775,769
Equipment	13		51,424			51,424	58,770
Total fixed assets			807,962			807,962	834,539
Current Assets							
Debtors and Prepayments	14	7,016				7,016	6,482
Cash at Bank and in hand	14						
Central Finance Board Deposits		82,606				82,606	60,339
Other bank accounts		13,575		10,305		23,880	41,831
Cash in hand				21		21	21
Total current assets		103,197		10,326		113,523	108,673
Creditors and accruals, due in under a year	15		1,164			1,164	930
Net current assets (liabilities)		102,033		10,326		112,359	107,743
Total assets less current liabilities		102,033	807,962	10,326		920,321	942,282
Loans and creditors due after a year							
Provisions for liabilities and charges							
Net assets		102,033	807,962	10,326		920,321	942,282
Funds of the Church							
Unrestricted funds	17	102,033	807,962			909,995	928,448
Restricted funds	17			10,326		10,326	13,834
Endowment funds						-	-
Total Funds	17	102,033	807,962	10,326		920,321	942,282

*Details - see Note 12

		Opening balance	Receipts	Payments	Net Receipts/ Payments	Transfers to general fund	Closing balances
Internal Organisations							
Network		5	253	80	178	- 176	2
Wesley Guild		28	303	110	221	- 200	21
1st Woodley Boys Brigade		6,383	9,942	12,583	3,742	-	3,742
1st Woodley Girls Brigade		4,769	4,058	3,822	5,005	- 300	4,705
Church projects and collections		2,649	5,826	6,619	1,856	-	1,856
		-					-
		-					-
Total		13,834	20,382	23,214	11,002	- 676	10,326

Total Receipts	Total Payments
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The numbers for 2022-23 have been restated as shown in Note 3
Approved at a meeting of the Trustees on 14 October 2024


Reverend Jeongsook Kim
Chair of Meeting


Alan Harland
Trustee and treasurer

Christ Church Woodley (Methodist & United Reformed) Church

Notes to the Accounts

1. The Church's structure, organisation and activities

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

2. Basis of accounts preparation

General matters

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP 2019 (FRS 102) and the Financial Reporting Standard FRS 102 as updated by Bulletin 1, and in accordance with charity law in the jurisdiction of England. The Church is a public benefit entity.

Accounting policies

a) Fixed assets

Fixed assets are now included at depreciated insured value as of 31 August 2010, which was the deemed cost when FRS102 became effective in 2015. This value had been used because it was no longer possible to ascertain the construction cost of the buildings. This represents a change in policy over 2022/23, when fixed assets were included at current insured value. Reverting to the previous policy has been undertaken in accordance with guidance on this topic published on the Methodist Church website. The impact of the accounting policy change is shown below.

Fixed assets are depreciated on the straight line basis at 2.5% per annum on buildings and 5% on furniture, fittings and equipment

b) Income

Income is recognised when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

c) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

d) Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. If the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

e) VAT

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

3. Prior year adjustment

	<u>Accounts</u> 31-Aug-23	<u>Exclude</u> revaluation	<u>Include</u> depreciation	<u>Accounts</u> restated
<u>Statement of Financial Activities</u>	£	£	£	£
Income	107,570			107,570
Expenditure	- 94,967		- 26,577	- 121,544
Net income/expense(-)	12,603		- 26,577	- 13,974
Unrealised gain on asset revaluation	1,886,824	- 1,886,824		-
Funds brought forward	956,256			956,256
Funds carried forward	2,855,683	- 1,886,824	- 26,577	942,282
Balance sheet				
Fixed assets	2,747,940	- 1,886,824	- 26,577	834,539
Net current assets	107,743	-	-	107,743
Net assets and funds	2,855,683	- 1,886,824	- 26,577	942,282
Unrestricted funds) As shown in Note 17		928,448
Restricted funds)		13,834
				942,282

4. Statement of Financial Activities, comparative amounts

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Income	90,792	16,778	107,570
Expenditure	110,028	11,516	121,544
Net income/expenditure(-)	- 19,236	5,262	- 13,974
Transfers between funds	2,554	- 2,554	-
Net movement in funds	- 16,682	2,708	- 13,974
Total funds brought forward	945,130	11,126	956,256
Total funds carried forward	928,448	13,834	942,282

Christ Church Woodley (Methodist & United Reformed) Church

	<u>Year ended 31 August 2024</u>			<u>Year ended 31 August 2023</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£	£	£	£
5. Donations and legacies						
Collections	35,432	-	35,432	34,900	-	34,900
Tax credits	7,992	-	7,992	7,117	-	7,117
Donations	3,155	1,930	5,085	1,336	2,677	4,013
Legacies	-	-	-	-	-	-
Total	46,579	1,930	48,509	43,353	2,677	46,030
6. Other trading activities						
Lettings	40,265	-	40,265	39,649	-	39,649
Traidcraft sales	-	-	-	1,972	-	1,972
Event takings	-	3,896	3,896	-	1,775	1,775
Total	40,265	3,896	44,161	41,621	1,775	43,396
7. Investment income						
Central Finance Board	3,800	-	3,800	2,018	-	2,018
Other	-	-	-	-	-	-
Total	3,800	-	3,800	2,018	-	2,018
8. Other						
Grants from denominations	-	-	-	3,800	-	3,800
Other organisations	-	14,556	14,556	-	12,326	12,326
Woodley Airfield Church	3,644	-	3,644	-	-	-
Total	3,644	14,556	18,200	3,800	12,326	16,126
9. Expenditure						
Internal organisations	-	16,595	16,595	-	9,587	9,587
Grants and donations	155	6,619	6,774	352	1,929	2,281
	155	23,214	23,369	352	11,516	11,868
All other categories	113,262	-	113,262	109,676	-	109,676
Total	113,417	23,214	136,631	110,028	11,516	121,544

Christ Church Woodley (Methodist & United Reformed) Church

13. Tangible Fixed Assets

Cost or valuation

	Church (non investment) buildings £	Church (non investment) land £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward (restated)	769,224	250,000	-	-	146,911		1,166,135
Additions	-						-
Revaluations (+/-)							-
Disposals (-)							-
Balance carried forward	769,224	250,000	-	-	146,911	-	1,166,135

Accumulated depreciation

Balance brought forward (restated)	243,455	-	-	-	88,141		331,596
Depreciation charge for year	19,231				7,346		26,577
Revaluations (+/-)							-
Disposals (-)							-
Balance carried forward	262,686	-	-	-	95,487	-	358,173

Net book value

Brought forward (restated)	525,769	250,000	-	-	58,770		834,539
Carried forward	506,538	250,000	-	-	51,424		807,962

Depreciation is provided on the straight line basis at the following rates on accounts deemed cost:

Church buildings 2.5%
Fixtures, fittings and equipment 5.0%

Christ Church Woodley (Methodist & United Reformed) Church

14. Current assets	2023-24	2022-23
	£	£
Debtors and prepayments		
Prepaid assessments	3,423	3,234
Lettings income receivable	1,115	746
Other debtors and prepayments	2,478	2,502
	<u>7,016</u>	<u>6,482</u>
Cash at bank and in hand		
Balance at Methodist Central Finance Board deposit (HSBC Bank plc)	82,606	60,339
Balance at CAF Bank Ltd, Church unrestricted funds	11,713	21,596
Bank balance held in HSBC Bank plc, Church unrestricted funds	1,862	6,422
Bank balance held in CAF Bank Ltd (Christ Church restricted funds) and other organisations' bank accounts	10,305	13,813
Cash in hand, Christ Church	-	-
Cash in hand, other organisations	21	21
	<u>106,507</u>	<u>102,191</u>
Total current assets	<u>113,523</u>	<u>108,673</u>
 15. Current liabilities		
Trade creditors	404	264
Other creditors and accruals	760	666
	<u>1,164</u>	<u>930</u>

16. Capital commitments and contingent liabilities

At 31 August 2024 the Church had commitments of £nil (2023: £nil)

Christ Church Woodley (Methodist & United Reformed) Church

17. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General funds						
Earmarked						
Youth & families work	2,338	-	-	500	-	1,838
Property improvements	28,837	-	-	3,529	-	32,366
Replacements fund	9,430	-	-	485	-	8,945
Woodley Airfield Church	-	-	-	3,559	-	3,559
Charitable donations	-	-	-	2,500	-	2,500
Deferred income	1,212	-	-	1,212	-	-
	41,817	-	-	7,391	-	49,208
Other	52,092	94,288	113,417	19,862	-	52,825
	93,909	94,288	113,417	27,253	-	102,033
Designated funds						
Revaluation reserve, restated as shown in Note 2	834,539	-	-	26,577	-	807,962
	928,448	94,288	113,417	676	-	909,995

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Network	5	253	80	176	-	2
Wesley Guild	28	303	110	200	-	21
1st Woodley Boys Brigade	6,383	9,942	12,583	-	-	3,742
1st Woodley Girls Brigade	4,769	4,058	3,822	300	-	4,705
Church projects and collections	2,649	5,826	6,619	-	-	1,856
						-
	13,834	20,382	23,214	676	-	10,326

Endowment Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

Fund purposes

As stated above

Reasons for transfer between funds

Funding for expenditure as agreed

Christ Church Woodley (Methodist & United Reformed) Church

18. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2024
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property		Donation	-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	-	-	-
Total			-	-	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2023
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property		Donation	-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	-	-	-
Total			-	-	-	-

Christ Church Woodley (Methodist & United Reformed) 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 Central Leadership Team (being the Church trustees)

Signature of Treasurer

Alan Harland

Date

14-Oct-24

Name

Alan Harland

Address

380 Wokingham Road, Earley, Reading RG6 7HX

Presentation to the Central Leadership Team for approval.

I confirm that the Accounts were presented to a meeting of the Church Trustees on and were approved.

14-Oct-24

Signature of the Chair of the meeting

J Kim

Name of the Chair of the meeting

Reverend Jeongsook Kim

Dated 14 October 2024

Independent Examiner's Report to the Trustees of the

Christ Church Woodley (Methodist & United Reformed) Church

I report to the charity trustees on my examination of the accounts of the Church for the year ended 31 August 2024 which are set out on the attached pages.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Church's accounts 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.

Christ Church Woodley (Methodist & United Reformed) Church

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

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

Name

Claire Connell ACA

Signature

Claire Connell

Relevant Professional qualification or body

Member of the Institute of Chartered Accountants in
England & Wales

Address

86 Silverdale Road, Earley, Reading RG6 7LT

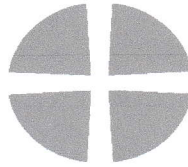
Date

9 February 2025

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales - Charity number 1152991

Accounts



THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

Christ Church Woodley (Methodist & United Reformed) Church

Charity registration number

1152991

Basingstoke & Reading

Circuit No

26/04

Ministers

Reverends Jeongsook Kim and Jackie Case

Church Trustees

Tony Atkins (Secretary)

Alan Harland (Treasurer)

Jill Draper

Martin Riley

Neil Graham

Roger Cross

Ruth Taylor

Reverend David Shaw (until 31 August 2023)

Church Treasurer

Alan Harland (also a trustee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 (1)

Introduction

The Trustees have pleasure in presenting their report accompanying the annual financial statements.

Objectives and activities

Christ Church is in the centre of Woodley, near to the main shopping centre. The first church was established on this site in 1963 as Woodley Methodist Church. The church premises were extended in 1982, and also in that year the members of the former Woodley United Reformed Church joined and the Church became a Local Ecumenical Partnership between the two denominations.

Christ Church's mission is (a) to spread the knowledge of God's love as revealed through the life, death and resurrection of Jesus Christ, and to worship Him through prayer and celebration; (b) to welcome, nurture and support all who seek to know more of His love; (c) to give and receive encouragement within the Church family in the use of talents and graces in worship and service to the church and community, in a spirit of Christian love and fellowship; and (d) to be partners with others in the wider world in promoting justice and showing care and responsibility for all God's creation.

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.
- The United Reformed Church has similar purposes.

The Church meets its mission and objectives through the following activities:

- * Worshipping God through prayer, song and other acts of worship.
- * The organisation and resourcing of regular public acts of worship open to members of the church and non members alike, including Holiday Bible Club and Messy Church
- * The teaching of Christianity through sermons, courses and small groups.
- * The resourcing of pastoral work including visiting the sick and bereaved.
- * Supporting religious teaching in local schools through REInspired.
- * Promoting Christianity through the staging of events and services.
- * Organising Boys' and Girls' Brigade companies meeting on Church premises for young people in the community
- * Allowing the Church premises to be used for a community cafe supporting Action for Children

Achievements and performance

The Church's activities have followed the pattern outlined on the previous page by supporting the work of the Boys' and Girls' Brigades based at the Church; Messy Church for children and their families once a month. A very successful Holiday Bible Club was held in August 2023.

The Church premises are used by a wide range of community organisations for leisure and recreation activities such as dancing and fitness for young and old, pilates, music and fellowship, as well as the Church-sponsored Boys' and Girls' Brigades and 5th Woodley Brownies.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 (2)

Achievements and performance, continued

Sunday worship takes place in-person weekly and is filmed and transmitted via Zoom and YouTube for those unable to attend. These facilities are available for other organisations using the Worship Centre for concerts.

The Church has formulated a Mission Action Plan and achieved 'Eco-Church' bronze accreditation.

The Church raises funds for a different charity each calendar year through an annual Spring Fayre, concerts and other events. The project for 2022 raised £2,879 for the purchase and installation of a defibrillator on church premises. The project for 2023 is humanitarian relief for Ukraine through two organisations, and £2,649 had been raised by 31 August 2023. A further £1,891 was raised and sent for humanitarian relief work and Cancer Research through separate collections; and £185 was raised for Transfer Trade through sale of goods.

The Rainbow Café operates from the Church premises three mornings a week and provides opportunities for people to meet in a Christian environment for coffee, light lunches and fellowship. The Café is run by Church members and friends but operates through a separate company, and profits are given to Action for Children. The Cafe made a surplus of some £1,300 this year following resumption of full opening times.

Financial review

Income and expenditure

Church income is primarily drawn from the Sunday collections paid by the congregation plus the related Gift Aid tax credits, and lettings income paid by local community groups using the premises. Collections and tax reduced by £3,597 over the previous year to £42,017, mainly because the previous year included some one-off amounts covering future years. Lettings also increased by £3,986 to £39,649 with the premises being well used through the week.

The major expense is the assessment paid to Basingstoke & Reading Circuit, which includes the assessed amount due to the United Reformed Church in respect of the ministry provided. The assessment this year was £41,820, compared with £44,360 the previous year, which included an additional donation of £5,000 towards funding the deficit on the Methodist Ministers' Pension Relief Fund. The assessment pays for the minister's salary and employer pension & NI contributions and travel expenses, manse running costs, Circuit administration, and contributions towards denominational central costs.

The other main expense is Church running costs including heating and lighting, insurance and utilities, and maintenance which amounted to £21,125 this year, compared with £37,620 the previous year when we replaced windows, improved the Main Hall and replaced life-expired felt roofing. The Church employs a halls supervisor to liaise with hirers and undertake other premises-related supervisory work.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023 (3)

Financial review, continued

Reserves

The Church's general funds and earmarked reserves (ie those reserves that are represented by cash and amounts receivable less amounts owed) increased by £9,895 to £93,909 during the year. These funds are likely to be needed for roof renovation and other work arising from Quinquennial property inspections.

The Church's policy is to maintain designated earmarked reserves specifically to cover periodic commitments that would otherwise place a disproportionate burden on a single year's finances and impair the ability of the Church to fulfil its mission through using its premises. These reserves are as follows:

Earmarked reserves

Property improvements £28,837 at 31 August 2023

Equipment replacement £9,430

Youth & families work £2,338

Deferred income, £1,212 to be related to General Funds over the 8 months to March 2024

The property revaluation reserve (£2,747,940 at 31st August 2023) is equivalent to the accounts value of the Church premises, furniture and equipment and is not available for use on general activities. These accounts include revaluation of the premises etc to the insured values as at 31 August 2023

The Church's policy is to hold a minimum of £50,000 on General Funds, equivalent to at least seven months' average expenditure. Along with the earmarked funds noted above, this should be sufficient to meet unforeseen items of expenditure on the premises and/or be able to continue, at least in the short term, funding planned activities and to meet the Circuit assessment.

Plans for 2023/24

The budget for the year commencing 1 September 2023 is based on estimated income from collections and lettings and expected running costs. The underlying assumption is that there will not be further disruption of the ability to use the premises for Church life and by hirers. The budget anticipates £3,373 being added to general funds and earmarked reserves over the year.

J. A. Case

Reverend Jackie Case

Chair of trustees' meeting on 20th November 2023 approving this report and accounts

Christ Church Woodley (Methodist & United Reformed) Church

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	2022-23	2021-22
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	4				46,030	47,700
- Collections and tax credit		42,017	-		42,017	45,614
- Donations including tax credit		1,336	2,677		4,013	2,086
- Legacies		-	-		-	-
Charitable activities					-	-
- Fund raising		-	-		-	-
- Others		-	-		-	-
Other trading activities	5				43,396	45,860
- Lettings		39,649	-		39,649	35,663
- Miscellaneous		1,972	1,775		3,747	10,197
Investments	6	2,018	-	-	2,018	217
Other	7				16,126	10,741
- Internal organisations		-	12,326	-	12,326	10,741
- Miscellaneous		3,800	-	-	3,800	-
Total		90,792	16,778	-	107,570	104,518
Expenditure on:						
Salaries, NIC & Pension costs	11	13,717	-		13,717	12,698
Circuit Assessment		41,820	-		41,820	44,360
Methodist Church Fund		-	-		-	540
Maintenance on Church building(s) and property		13,728	-		13,728	31,633
Telephone and Travel		297	-		297	791
Utilities (insurance, heat and light, water, etc)		7,100	-		7,100	5,226
Expenditure on other property		-	-		-	-
Depreciation	12	-	-		-	27,729
Provisions		-	-		-	-
Internal organisations		-	9,587	-	9,587	10,563
Grants and Donations		352	1,929	-	2,281	10,520
Other expenditure		6,437	-	-	6,437	6,640
Total	8	83,451	11,516	-	94,967	150,700
Net income/(expenditure)		7,341	5,262	-	12,603	46,182
Transfers between funds		2,554	- 2,554		-	-
		9,895	2,708	-	12,603	46,182
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets		1,886,824	-	-	1,886,824	-
Net movement in funds		1,896,719	2,708	-	1,899,427	46,182
Reconciliation of funds:						
Total funds brought forward		945,130	11,126	-	956,256	1,002,438
Total funds carried forward		2,841,849	13,834	-	2,855,683	956,256

A summary comparative SOFA is in Note 3

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

	1,691	3,147
	4,452	8,458
	3,494	9,914
	2,649	1,691

Christ Church Woodley (Methodist & United Reformed) Church

Balance Sheet as at 31 August 2023

Unrestricted funds	Designated funds (Unrestricted)	Restricted funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

Notes

Land & Buildings	12		2,585,340		2,585,340	795,000
Equipment	12		162,600		162,600	66,116
Total fixed assets			2,747,940		2,747,940	861,116

Current Assets

Debtors and Prepayments	13	6,482			6,482	7,961
Cash at Bank and in hand	13					
Central Finance Board Deposits		60,339			60,339	43,008
Other bank accounts		28,018	13,813		41,831	44,903
Cash in hand			21		21	43
Total current assets		94,839	13,834		108,673	95,915

Creditors and accruals, due in under a year	14	930			930	1,797
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Net current assets (liabilities)		93,909	13,834		107,743	95,140
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Total assets less current liabilities		93,909	2,747,940	13,834	2,855,683	956,256
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Loans and creditors due after a year						
---	--	--	--	--	--	--

Provisions for liabilities and charges						
--	--	--	--	--	--	--

Net assets		93,909	2,747,940	13,834	2,855,683	956,256
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Funds of the Church

Unrestricted funds	16	93,909	2,747,940		2,841,849	945,130
Restricted funds				13,834	13,834	11,126
Endowment funds					-	-
Total Funds	16	93,909	2,747,940	13,834	2,855,683	956,256

*Details - see Note 12

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Transfers to general fund	Closing balances
Internal Organisations						
Network	3	263	95	171	- 166	5
Wesley Guild	32	291	10	313	- 285	28
1st Woodley Boys Brigade	4,053	8,103	5,773	6,383	-	6,383
1st Woodley Girls Brigade	5,347	3,669	3,747	5,269	- 500	4,769
Church projects and collections	1,691	4,452	1,891	4,252	- 1,603	2,649
	-					-
	-					-
Total	11,126	16,778	11,516	16,388	- 2,554	13,834

Total Receipts	Total Payments
----------------	----------------

Approved at a meeting of the Trustees on 20 November 2023

J.A. Case

Reverend Jackie Case
Chair of Meeting

Alan Harland

Alan Harland
Trustee and treasurer

Christ Church Woodley (Methodist & United Reformed) Church

Notes to the Accounts

1. The Church's structure, organisation and activities

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

2. Basis of accounts preparation

General matters

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP 2015 (FRS 102) and the Financial Reporting Standard FRS 102 as updated by Bulletin 1, and in accordance with charity law in the jurisdiction of England. The Church is a public benefit entity.

Accounting policies

a) Fixed assets

Fixed assets (ie church property and equipment) are shown at insured value as at 31 August 2023 (2022: insured value as at 31 August 2010). Insured value is based on rebuilding cost indices. Additions (other than replacements) are capitalised if the cost exceeds more than £5,000 (2022: £2,500) and the expected life exceeds one year.

Fixed assets are depreciated on the straight line basis at 2% per annum on valuation (land and buildings) and 5% (furniture, fittings and equipment)

b) Income

Income is recognised when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

c) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

d) Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. If the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

e) VAT

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

3. Statement of Financial Activities, comparative amounts

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Income	85,320	19,198	104,518
Expenditure	130,221	20,479	150,700
Net income/expenditure(-)	- 44,901	- 1,281	- 46,182
Transfers between funds	497	- 497	-
Net movement in funds	- 44,404	- 1,778	- 46,182
Total funds brought forward	989,534	12,904	1,002,438
Total funds carried forward	945,130	11,126	956,256

Christ Church Woodley (Methodist & United Reformed) Church

	<u>Year ended 31 August 2023</u>			<u>Year ended 31 August 2022</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
4. Donations and legacies						
Collections	34,900	-	34,900	38,013	-	38,013
Tax credits	7,117	-	7,117	7,601	-	7,601
Donations	1,336	2,677	4,013	85	2,001	2,086
Legacies	-	-	-	-	-	-
Total	43,353	2,677	46,030	45,699	2,001	47,700
5. Other trading activities						
Lettings	39,649	-	39,649	35,663	-	35,663
Traidcraft sales	1,972	-	1,972	3,741	-	3,741
Event takings	-	1,775	1,775	-	6,456	6,456
Total	41,621	1,775	43,396	39,404	6,456	45,860
6. Investment income						
Central Finance Board	2,018	-	2,018	217	-	217
Other	-	-	-	-	-	-
Total	2,018	-	2,018	217	-	217
7. Other						
Grants from denominations	3,800	-	3,800	-	-	-
Other organisations	-	12,326	12,326	-	10,741	10,741
Miscellaneous	-	-	-	-	-	-
Total	3,800	12,326	16,126	-	10,741	10,741
8. Expenditure						
Internal organisations	-	9,587	9,587	-	10,512	10,512
Grants and donations	352	1,929	2,281	553	9,967	10,520
	352	11,516	11,868	553	20,479	21,032
All other categories	83,099	-	83,099	129,668	-	129,668
Total	83,451	11,516	94,967	130,221	20,479	150,700

Christ Church Woodley (Methodist & United Reformed) Church

9. Payment to Trustees

	<u>2022-23</u>	<u>2021-22</u>
Payments made to trustees for additional services provided to the Church by agreement with the Church Congregational Meeting	£6,509	£6,111
Number of trustees who were paid expenses	5	4
Administration, maintenance, equipment and supplies for use in church life; amount paid	£3,443	£1,213
The trustees who received payments were:		
Tony Atkins		
Alan Harland		
Ruth Taylor		
Jill Draper		
Martin Riley		

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£NIL	£NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner	£NIL	£NIL

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	13,650	12,637
Apprenticeship levy	67	61
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	<u>£13,717</u>	<u>£12,698</u>

Average number of staff employed during the year were:

	<u>2</u>	<u>2</u>
--	----------	----------

Christ Church Woodley (Methodist & United Reformed) Church

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	1,019,224				146,911		1,166,135
Additions							
Revaluations (+/-)	1,566,116				15,689		1,581,805
Disposals (-)							
Balance carried forward	2,585,340				162,600		2,747,940

Accumulated depreciation

Balance brought forward	224,224				80,795		305,019
Depreciation charge for year (-)							
Revaluations (+/-)	-224,224				-80,795		-305,019
Disposals (-)							
Balance carried forward							

Net book value

Brought forward	795,000	-	-	-	66,116		861,116
Carried forward	2,585,340	-	-	-	162,600		2,747,940

Depreciation is provided on the straight line basis at the following rates on accounts cost or valuation:

Church land and buildings
Fixtures, fittings and equipment

2%
5%

Christ Church Woodley (Methodist & United Reformed) Church

13. Current assets	2022-23	2021-22
	£	£
Debtors and prepayments		
Prepaid assessments	3,234	3,485
Lettings income receivable	746	756
Other debtors and prepayments	2,502	3,720
	<u>6,482</u>	<u>7,961</u>
Cash at bank and in hand		
Balance at Methodist Central Finance Board deposit (HSBC Bank plc)	60,339	43,008
Balance at CAF Bank Ltd, Church unrestricted funds	21,596	-
Bank balance held in HSBC Bank plc, Church unrestricted funds	6,422	33,800
Bank balance held in HSBC Bank plc (Christ Church restricted funds and other organisations)	13,813	11,103
Cash in hand, Christ Church	-	20
Cash in hand (other organisations)	21	23
	<u>102,191</u>	<u>87,954</u>
Total current assets	<u>108,673</u>	<u>95,915</u>
 14. Current liabilities		
Trade creditors	264	413
Other creditors and accruals	666	362
	<u>930</u>	<u>775</u>

15. Capital commitments and contingent liabilities

At 31 August 2023 the Church had commitments of £nil (2022: £nil)

Christ Church Woodley (Methodist & United Reformed) Church

16. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General funds						
Earmarked						
Youth & families work	2,838	-	-	500	-	2,338
Property improvements	19,534	-	-	9,303	-	28,837
Replacements fund	7,786	-	-	1,644	-	9,430
Deferred income	2,862			1,650		1,212
	33,020	-	-	8,797	-	41,817
Other	50,994	90,948	83,607	6,243	-	52,092
	84,014	90,948	83,607	2,554	-	93,909
Designated funds						
Revaluation reserve	861,116	-	-	-	1,886,824	2,747,940
	945,130	90,948	83,607	2,554	1,886,824	2,841,849

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Network	3	263	95	166	-	5
Wesley Guild	32	291	10	285	-	28
1st Woodley Boys Brigade	4,053	8,103	5,773	-	-	6,383
1st Woodley Girls Brigade	5,347	-	-	500	-	4,847
Church projects and collections	1,691	4,452	1,891	1,603	-	2,649
						-
	11,126	13,109	7,769	2,554	-	13,912

Endowment Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

Fund purposes

As stated above

Reasons for transfer between funds

Funding for expenditure as agreed

Christ Church Woodley (Methodist & United Reformed) Church

17. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2023
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property		Donation	-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	-	-	-
Total			-	-	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2022
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	540	-	-
Fund for Property				-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	135	-	-
Total			-	675	-	-

Christ Church Woodley (Methodist & United Reformed) 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 Central Leadership Team (being the Church trustees)

Signature of Treasurer

Alan Harland

Date

20-Nov-23

Name

Alan Harland

Address

380 Wokingham Road, Earley, Reading RG6 7HX

Presentation to the Central Leadership Team for approval.

I confirm that the Accounts were presented to a meeting of the Church Trustees on
and were approved.

20-Nov-23

Signature of the Chair of the
meeting

J.A. Case

Name of the Chair of the meeting

Reverend Jackie Case

Dated 20 November 2023

Independent Examiner's Report to the Trustees of the

**Christ Church Woodley (Methodist & United
Reformed) Church**

I report to the charity trustees on my examination of the accounts of the Church for the year ended 31 August 2023 which are set out on the attached pages.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Church's accounts 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.

Christ Church Woodley (Methodist & United Reformed) Church

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

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

Name

Claire Connell ACA

Signature



Relevant Professional qualification or body

Member of the Institute of Chartered Accountants in
England & Wales

Address

86 Silverdale Road, Earley, Reading RG6 7LT

Date

28/1/2024

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales - Charity number 1152991

Accounts

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (1)

Introduction

The Trustees have pleasure in presenting their report accompanying the annual financial statements.

Objectives and activities

Christ Church is in the centre of Woodley, near to the main shopping centre. The first church was established on this site in 1963 as Woodley Methodist Church. The church premises were extended in 1982, and also in that year the members of the former Woodley United Reformed Church joined and the Church became a Local Ecumenical Partnership between the two denominations.

Christ Church's mission is (a) to spread the knowledge of God's love as revealed through the life, death and resurrection of Jesus Christ, and to worship Him through prayer and celebration; (b) to welcome, nurture and support all who seek to know more of His love; (c) to give and receive encouragement within the Church family in the use of talents and graces in worship and service to the church and community, in a spirit of Christian love and fellowship; and (d) to be partners with others in the wider world in promoting justice and showing care and responsibility for all God's creation.

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.
- The United Reformed Church has similar purposes.

The Church meets its mission and objectives through the following activities:

- * Worshipping God through prayer, song and other acts of worship.
- *The organisation and resourcing of regular public acts of worship open to members of the church and non members alike, including Holiday Bible Club and Messy Church
- *The teaching of Christianity through sermons, courses and small groups.
- *The resourcing of pastoral work including visiting the sick and bereaved.
- *Supporting religious teaching in local schools through REInspired.
- *Promoting Christianity through the staging of events and services.
- *Organising Boys' and Girls' Brigade companies meeting on Church premises for young people in the community
- *Allowing the Church premises to be used for a community cafe supporting Action for Children

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (2)

Achievements and performance

The Church's activities have followed the pattern outlined on the previous page by supporting the work of the Boys' and Girls' Brigades based at the Church; Messy Church for children and their families once a month. These resumed meeting in person in Spring 2021 after operating on Zoom whilst Covid restrictions were in place. Holiday Bible Club also resumed in August 2022.

The Church premises are used by a wide range of community organisations for leisure and recreation activities such as dancing and fitness for young and old, pilates, music and fellowship. Most of these activities resumed after Covid-induced closures and have continued throughout this Church year.

A significant amount of time and effort was devoted to adapting Church life to cope with the Covid-induced restrictions, but the majority of Church life has returned to pre-pandemic routines. Sunday worship has resumed in-person but also continues being filmed and transmitted via Zoom and YouTube for those unable to attend. These facilities are available for other organisations using the Worship Centre for concerts etc.

The Church has formulated a Mission Action Plan and achieved 'Eco-Church' bronze accreditation. The Church has also appointed a Mission and Youth Elder.

The Church maintained an 'open door' presence during lockdown (and continuing afterwards) through its Connection Point. This was a desk, staffed on a rota basis by members and others, beside an open door facing Crockhamwell Road. The Connection Point received donations to Woodley Food Bank, Christian Community Action, The Cowshed, Churches In Reading Drop-in Centre, and Woodley Lunch Bunch. A total of £3,403 was raised and paid over through Connection Point.

The Church raises funds for a different charity each calendar year through an annual Spring Fayre, concerts and other events. The charity for 2020 and 2021 was Toilet Twinning, and a total of £5,066 was raised over the two years. The project for 2022 is to raise funds for the purchase and installation of a defibrillator on church premises, and £1,604 had been raised by 31st August. The Church also raised £318 for Traidcraft Exchange through the sale of Traidcraft goods.

The Church hosted a concert given by Reading Male Voice Choir in March to raise funds for British Red Cross towards supporting Ukrainian refugees; this concert raised £3,761.

For many years the Church has made donations from freewill offerings and the related tax credits. These donations are mainly for denominational mission work, but on occasions amounts have been given to charities working in the Woodley area. This year the Church gave £675 under this category during the year through specific donations from members.

The Rainbow Café operates from the Church premises three mornings a week and provides opportunities for people to meet in a Christian environment for coffee, light lunches and fellowship. The Café is run by Church members and friends but operates through a separate company, and profits are given to Action for Children. The Cafe made a surplus of some £1,250 this year following resumption of full opening times.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (3)

Financial review

Income and expenditure

Church income is primarily drawn from the Sunday collections paid by the congregation plus the related Gift Aid tax credits, and lettings income paid by local community groups using the premises. Collections and tax increased by £1,042 over the previous year to £45,614, mainly due to some one-off amounts and cash received as in-person Sunday worship resumed. Lettings also increased by £15,104 to £35,663 with most hirers returning.

The major expense is the assessment paid to Basingstoke & Reading Circuit, which includes the assessed amount due to the United Reformed Church in respect of the ministry provided. The assessment this year was £39,360, compared with £43,272 the previous year. The assessment pays for the minister's salary and employer pension & NI contributions and travel expenses, manse running costs, Circuit administration, and contributions towards denominational central costs. An additional donation of £5,000 was made to the Methodist Ministers' Pension Relief Fund at the request of the 2021 Conference.

The other main expense is Church running costs including heating and lighting, insurance and utilities, and maintenance which amounted to £37,650 this year, including £24,346 to replace windows and improve the Main Hall, and to replace life-expired felt roofing. The Church employs a halls supervisor to liaise with hirers and undertake other premises-related supervisory work.

Reserves

The Church's general funds and earmarked reserves (ie those reserves that are represented by cash and amounts receivable less amounts owed) fell by £16,676 to £84,014 during the year, reflecting the expenditure on renewing felt roofing and improvements to the Main Hall.

The Church's policy is to maintain designated earmarked reserves specifically to cover periodic commitments that would otherwise place a disproportionate burden on a single year's finances and impair the ability of the Church to fulfil its mission through using its premises. These reserves are as follows:

Earmarked reserves

- # Property improvements £19,534 at 31st August 2022
- # Equipment replacement £7,786
- # Youth & families work £2,838
- # Deferred income, £2,862 to be released to General Funds over the 18 months to March 2024

The property revaluation reserve (£861,116 at 31st August 2022) is equivalent to the accounts value of the Church premises, furniture and equipment and is not available for use on general activities.

The Church's policy is to hold a minimum of £50,000 on General Funds, equivalent to six months' average expenditure. Along with the earmarked funds noted above, this should be sufficient to meet unforeseen items of expenditure on the premises and/or be able to continue, at least in the short term, funding planned activities and to meet the Circuit assessment.

Plans for 2022/23

The budget for the year commencing 1 September 2022 is based on estimated income from collections and lettings and expected running costs. The underlying assumption is that there will not be further disruption of the ability to use the premises for Church life and by hirers. The budget anticipates £3,643 being added to general funds and earmarked reserves over the year.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (4)

Structure, governance and management

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

The Charity Trustees are listed in Appendix A and include Church office holders, Minister and representatives. All are appointed by the Church at the annual general meeting.

Mr Alan Harland (one of the trustees) acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

A range of guidance produced by the Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions .

The Church's statutory particulars are as follows;

Full name: Christ Church Woodley (Methodist & United Reformed) Church

Main communication address: Christ Church Woodley, Crockhamwell Road, Woodley, Berks RG5 3LA

Charity registered number: 1152991

Date of registration as a Charity: 22 July 2013

Independent examiner: Mrs Claire Connell ACA, 86 Silverdale Road, Earley, Reading RG6 7LT

Bankers: HSBC Bank plc, including an account through the Central Finance Board of the Methodist Church

The Church is part of the Basingstoke & Reading Methodist Circuit, which is part of the Southampton District and is also accountable to the Methodist Conference. The internal organisations linked to the Church are stated in Note 16 to the Accounts.

The Trustees confirm that the Church is a public benefit entity.

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 as required. Income and expenditure is reviewed and monitored against budget on a quarterly basis as part of the risk management process to avoid unforeseen calls on reserves.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (5)

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
- Establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- Carefully selecting and training 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.
- Responding 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.
- Seeking to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seeking to challenge any abuse of power, especially by anyone in a position of trust.
- Seeking 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 following legislation, guidance and recognised good practice

Christ Church Woodley commits itself to ensuring the implementation of Connexional Safeguarding Policy, Government legislation, guidance and safe practice in the Circuit and in the churches.

Christ Church Woodley also 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.

Accounting responsibilities

Charity law requires trustees to prepare annual accounts that give a true and fair view of the state of affairs of the Church at the year end and of its financial activities during the period. The trustees are required to:

- a Select suitable accounting policies and apply them prudently;
- b Make judgements and estimates that are reasonable and prudent;
- c Prepare accounts on a going concern basis unless it is inappropriate to presume that the Church will continue in operation

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the Church, so that the accounts comply with the charity accounting SORP 2015. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Church is entitled to exemption from audit under the Charities Act but is required to have an independent examination of its accounts; the Church has therefore taken advantage of this exemption.

Approved at a meeting of the Church Trustees on 18 October 2022



Reverend Jackie Case
Chair of the meeting

Christ Church Woodley (Methodist & United Reformed) Church Church

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	2021-22	2020-21
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	4				47,700	48,118
- Collections and tax credit		45,614	-		45,614	44,572
- Donations including tax credit		85	2,001		2,086	3,546
- Legacies		-	-		-	-
Charitable activities					-	-
- Fund raising		-	-		-	-
- Others		-	-		-	-
Other trading activities	5				45,860	25,401
- Lettings		35,663	-		35,663	20,559
- Miscellaneous		3,741	6,456		10,197	4,842
Investments	6	217		-	217	136
Other	7				10,741	5,974
- Internal organisations		-	10,741		10,741	5,974
- Miscellaneous		-			-	-
Total		85,320	19,198	-	104,518	79,629
Expenditure on:						
Salaries, NIC & Pension costs	11	12,698	-		12,698	12,025
Circuit Assessment		44,360	-		44,360	43,272
Methodist Church Fund		540	-		540	540
Maintenance on Church building(s) and property		31,633	-		31,633	14,590
Telephone and Travel		791	-		791	539
Utilities (insurance, heat and light, water, etc)		5,226	-		5,226	4,537
Expenditure on other property		-	-		-	-
Depreciation	12	27,729	-		27,729	27,729
Provisions		-	-		-	-
Internal organisations		-			-	-
Grants and Donations		553	9,967		10,520	3,339
Other expenditure		6,691	10,512		17,203	12,883
Total	8	130,221	20,479	-	150,700	119,454
Net income/(expenditure)		- 44,901	- 1,281	-	46,182	- 39,825
Transfers between funds		497	497		-	-
		44,404	1,778		46,182	39,825
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets		-	-		-	-
Net movement in funds		- 44,404	- 1,778	-	46,182	- 39,825
Reconciliation of funds:						
Total funds brought forward		989,534	12,904		1,002,438	1,042,263
Total funds carried forward		945,130	11,126	-	956,256	1,002,438

A summary comparative SOFA is in Note 3

For information only Money received and passed on to External Organisations

Balance brought forward from last year
Offerings/Gifts - received for External Organisations
Offerings/Gifts - passed to External Organisations
Balance carried forward

	3,147	1,564
	8,458	4,316
	9,914	2,733
	1,691	3,147

Christ Church Woodley (Methodist & United Reformed) Church Church

Balance Sheet as at 31 August 2022

Unrestricted funds	Designated funds (Unrestricted)	Restricted funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

	Notes					
Land & Buildings	12		795,000		795,000	815,384
Equipment	12		66,116		66,116	73,461
Total fixed assets			861,116		861,116	888,845

Current Assets

Debtors and Prepayments	13	7,961			7,961	7,218
Cash at Bank and in hand	13					
Central Finance Board Deposits		43,008			43,008	62,357
Other bank accounts		33,800	11,103		44,903	45,765
Cash in hand		20		23	43	50
Total current assets		84,789	11,126		95,915	115,390

Creditors and accruals, due in under a year	14	775			775	1,797
---	----	-----	--	--	-----	-------

Net current assets (liabilities)		84,014		11,126	95,140	113,593
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Total assets less current liabilities		84,014	861,116	11,126	956,256	1,002,438
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Loans and creditors due after a year						
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Provisions for liabilities and charges						
--	--	--	--	--	--	--

Net assets		84,014	861,116	11,126	956,256	1,002,438
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Funds of the Church

Unrestricted funds	16	84,014	861,116		945,130	989,535
Restricted funds				11,126	11,126	12,903
Endowment funds					-	-
Total Funds	16	84,014	861,116	11,126	956,256	1,002,438

*Details - see Note 12

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Transfers to general fund	Closing balances
Internal Organisations						
Network	5	297	102	200	197	3
Wesley Guild	30	347	45	332	300	32
1st Woodley Boys Brigade	4,249	7,259	7,455	4,053	-	4,053
1st Woodley Girls Brigade	5,472	2,837	2,962	5,347	-	5,347
Church projects and collections	3,147	8,458	9,914	1,691		1,691
Total	12,903	19,198	20,478	11,623	497	11,126

Total Receipts	Total Payments
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Approved at a meeting of the Trustees on 18 October 2022


 Reverend Jackie Case
 Chair of Trustees


 Alan Harland
 Trustee and treasurer

Christ Church Woodley (Methodist & United Reformed) Church

Notes to the Accounts

1. The Church's structure, organisation and activities

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

2. Basis of accounts preparation

General matters

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP 2015 (FRS 102) and the Financial Reporting Standard FRS 102 as updated by Bulletin 1, and in accordance with charity law in the jurisdiction of England. The Church is a public benefit entity.

Accounting policies

a) Fixed assets

Fixed assets (ie church property and equipment) are shown at insured value as at 31 August 2010. Insured value is based on rebuilding cost indices. Additions (other than replacements) are capitalised if the cost exceeds more than £2,500 and the expected life exceeds one year.

Fixed assets are depreciated on the straight line basis at 2% per annum on valuation (land and buildings) and 5% (furniture, fittings and equipment)

b) Income

Income is recognised when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

c) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

d) Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. If the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

e) VAT

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

3. Statement of Financial Activities, comparative amounts

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Income	69,339	10,290	79,629
Expenditure	111,469	7,985	119,454
Net income/expenditure(-)	- 42,130	2,305 -	39,825
Transfers between funds	1,744	- 1,744	-
Net movement in funds	- 40,386	561 -	39,825
Total funds brought forward	1,029,921	12,342	1,042,263
Total funds carried forward	989,535	12,903	1,002,438

Christ Church Woodley (Methodist & United Reformed) Church

	<u>Year ended 31 August 2022</u>			<u>Year ended 31 August 2021</u>		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£	£	£	£
4. Donations and legacies						
Collections	38,013	0	38,013	36,951	0	36,951
Tax credits	7,601	0	7,601	7,621	0	7,621
Donations	85	2,001	2,086	868	2,678	3,546
Legacies	0	0	0	0	0	0
Total	45,699	2,001	47,700	45,440	2,678	48,118
5. Other trading activities						
Lettings	35,663	0	35,663	20,559	0	20,559
Traidcraft sales	3,741	0	3,741	3,204	0	3,204
Event takings	0	6,456	6,456	0	1,638	1,638
Total	39,404	6,456	45,860	23,763	1,638	25,401
6. Investment income						
Central Finance Board	217	0	217	136	0	136
Other	0	0	0	0	0	0
Total	217	0	217	136	0	136
7. Other						
Grants from denominations	0	0	0	0	0	0
Other organisations	0	10,741	10,741	0	5,974	5,974
Miscellaneous	0	0	0	0	0	0
Total	0	10,741	10,741	0	5,974	5,974
8. Expenditure						
Internal organisations	0	10,512	10,512	7,631	5,252	12,883
Grants and donations	553	9,967	10,520	606	2,733	3,339
	553	20,479	21,032	8,237	7,985	16,222
All other categories	129,668	0	129,668	103,232	0	103,232
Total	130,221	20,479	150,700	111,469	7,985	119,454

Christ Church Woodley (Methodist & United Reformed) Church

9. Payment to Trustees

	<u>2021-22</u>	<u>2020-21</u>
Payments made to trustees for additional services provided to the Church by agreement with the Church Congregational Meeting	£6,111	£6,926
Number of trustees who were paid expenses	4	5
Administration, maintenance and supplies for use in church life; amount paid	£1,213	£1,129
The trustees who received payments were:		
Tony Atkins		
Alan Harland		
Stephen Nash		
Ruth Taylor		

10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£NIL	£NIL
Other fees (eg: advice, accountancy services) paid to the independent examiner	£NIL	£NIL

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	12,637	11,960
Apprenticeship levy	61	57
Employer's National Insurance costs	-	8
Pension costs	-	-
Total staff costs	<u>£12,698</u>	<u>£12,025</u>

Average number of staff employed during the year were:

	<u>2</u>	<u>2</u>
--	----------	----------

Christ Church Woodley (Methodist & United Reformed) Church

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	1,019,224				146,911		1,166,135
Additions							
Revaluations (+/-)							
Disposals (-)							
Balance carried forward	1,019,224				146,911		1,166,135

Accumulated depreciation

Balance brought forward	203,840				73,450		277,290
Depreciation charge for year (-)	20,384				7,345		27,729
Revaluations (+/-)							
Disposals (-)							
Balance carried forward	224,224				80,795		305,019

Net book value

Brought forward	815,384	-	-	-	73,461		888,845
Carried forward	795,000	-	-	-	66,116		861,116

Depreciation is provided on the straight line basis at the following rates on accounts cost or valuation:

Church land and buildings 2%
Fixtures, fittings and equipment 5%

Christ Church Woodley (Methodist & United Reformed) Church

13. Current assets	2021-22	2020-21
	£	£
Debtors and prepayments		
Prepaid assessments	3,485	3,280
Lettings income receivable	756	1,344
Other debtors and prepayments	3,720	2,594
	<u>7,961</u>	<u>7,218</u>
Cash at bank and in hand		
Balance at Methodist Central Finance Board deposit (HSBC Bank plc)	43,008	62,357
Bank balance held in HSBC Bank plc, Church unrestricted funds	33,800	32,892
Bank balance held in HSBC Bank plc (Christ Church restricted funds and other organisations)	11,103	12,873
Cash in hand, Christ Church	20	20
Cash in hand (other organisations)	23	30
	<u>87,954</u>	<u>108,172</u>
Total current assets	<u>95,915</u>	<u>115,390</u>
 14. Current liabilities		
Trade creditors	413	1,357
Other creditors and accruals	362	440
	<u>775</u>	<u>1,797</u>

15. Capital commitments and contingent liabilities

At 31 August 2022 the Church had commitments of £nil (2021: £nil)

Christ Church Woodley (Methodist & United Reformed) Church

16. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Revaluation reserve	888,845	-	-	27,729	-	861,116
Earmarked reserves						
Youth & families work	2,838	-	-	-	-	2,838
Property improvements	38,879	-	-	19,345	-	19,534
Replacements fund	9,085	-	-	1,299	-	7,786
Deferred income	-			2,862		2,862
Charitable donations	675	-	-	675	-	-
	51,477	-	-	18,457	-	33,020
General funds	49,213	85,320	130,221	46,682	-	50,994
						-
	989,535	85,320	130,221	496	-	945,130

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Network	5	297	102	197	-	3
Wesley Guild	30	347	45	300	-	32
1st Woodley Boys Brigade	4,249	7,259	7,455	-	-	4,053
1st Woodley Girls Brigade	5,472	2,837	2,962	-	-	5,347
Church projects and collections	3,147	8,458	9,914	-	-	1,691
						-
	12,903	19,198	20,478	497	-	11,126

Endowment Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

Fund purposes

As stated above

Reasons for transfer between funds

Funding for expenditure as agreed

Christ Church Woodley (Methodist & United Reformed) Church

17. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2021
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	540	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property		Donation	-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	135	-	-
Total			-	675	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2020
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	540	-	-
Fund for Property			-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	135	-	-
Total			-	675	-	-

Christ Church Woodley (Methodist & United Reformed) Church

CHURCH TRUSTEES

The following were appointed trustees, or had existing appointments confirmed, by the Congregational Annual General Meeting on 26 April 2022

MINISTER

Reverend Jackie Case Chair of Trustees

LAY INDIVIDUALS

Tony Atkins	Secretary
Alan Harland	Treasurer
Jill Draper	
Martin Riley	
Neil Graham	
Roger Cross	
Ruth Taylor	

PAST MEMBERS

The following had served as trustees prior to the AGM:

- Grant Evans (co-opted)
- Helen Graham
- Richard Norris
- Sandra Alderson
- Stephen Nash

All of the above were also members of the Church Leadership Team, as the group of trustees was previously known, which was responsible for the day-to-day running of the church's affairs

Christ Church Woodley (Methodist & United Reformed) 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 Central Leadership Team (being the Church trustees)

Signature of Treasurer

Alan Harland

Date

18-Oct-22

Name

Alan Harland

Address

380 Wokingham Road, Earley, Reading RG6 7HX

Presentation to the Central Leadership Team for approval.

I confirm that the Accounts were presented to a meeting of the Church Trustees on
and were approved.

18-Oct-22

Signature of the Chair of the meeting

J. A. Case

Name of the Chair of the meeting

Reverend Jackie Case

Dated 18 October 2022

Independent Examiner's Report to the Trustees of the

**Christ Church Woodley (Methodist & United
Reformed) Church**

I report to the charity trustees on my examination of the accounts of the Church for the year ended 31 August 2020 which are set out on the attached pages.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Church's accounts 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.

Christ Church Woodley (Methodist & United Reformed) Church

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

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

Name

Claire Connell ACA

Signature



Relevant Professional qualification or body

Member of the Institute of Chartered Accountants in
England & Wales

Address

86 Silverdale Road, Earley, Reading RG6 7LT

Date

21-Jan-23

CHRIST CHURCH WOODLEY (METHODIST & UNITED REFORMED CHURCH)

England & Wales - Charity number 1152991

Accounts

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (1)

Introduction

The Trustees have pleasure in presenting their report accompanying the annual financial statements.

Objectives and activities

Christ Church is in the centre of Woodley, near to the main shopping centre. The first church was established on this site in 1963 as Woodley Methodist Church. The church premises were extended in 1982, and also in that year the members of the former Woodley United Reformed Church joined and the Church became a Local Ecumenical Partnership between the two denominations.

Christ Church's mission is (a) to spread the knowledge of God's love as revealed through the life, death and resurrection of Jesus Christ, and to worship Him through prayer and celebration; (b) to welcome, nurture and support all who seek to know more of His love; (c) to give and receive encouragement within the Church family in the use of talents and graces in worship and service to the church and community, in a spirit of Christian love and fellowship; and (d) to be partners with others in the wider world in promoting justice and showing care and responsibility for all God's creation.

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

The United Reformed Church has similar purposes.

The Church meets its mission and objectives through the following activities:

- * Worshipping God through prayer, song and other acts of worship.
- *The organisation and resourcing of regular public acts of worship open to members of the church and non members alike, including Holiday Bible Club and Messy Church
- *The teaching of Christianity through sermons, courses and small groups.
- *The resourcing of pastoral work including visiting the sick and bereaved.
- *Supporting religious teaching in local schools through REInspired.
- *Promoting Christianity through the staging of events and services.
- *Organising Boys' and Girls' Brigade companies meeting on Church premises for young people in the community
- *Allowing the Church premises to be used for a community cafe supporting Action for Children

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (2)

Achievements and performance

The Church's activities have followed the pattern outlined on the previous page by supporting the work of the Boys' and Girls' Brigades based at the Church; Messy Church for children and their families once a month. Unfortunately these activities had to continue solely on Zoom from December 2020, along with all other activities in the church premises, when the general lockdown was introduced to halt the spread of the coronavirus. Most of these activities resumed on-site in the Spring.

The Church premises are used by a wide range of community organisations for leisure and recreation activities such as dancing and fitness for young and old, pilates, music and fellowship. These activities ceased during lockdown, but many recommenced meeting in the Spring and Autumn.

A significant amount of time and effort has been devoted to adapting Church life to cope with the restrictions to prevent the spread of coronavirus. Sunday worship has been filmed and transmitted via Zoom and on the internet since lockdown was introduced, including a 'virtual band and choir' performing hymns. As further experience was gained, we became aware of the possibilities and the Church is investing in better and more effective equipment for broadcasting Sunday worship or, potentially, other events happening at the Church. Coupled with this, further effort has been devoted to making the premises 'Covid-secure' so that Sunday worship and use by outside organisations was able to recommence once restrictions were lifted.

The Church has formulated a Mission Action Plan which includes a commitment achieving an 'Eco-Church' accreditation. The Church has also appointed a Mission and Youth Elder.

The Church maintained an 'open door' presence during lockdown (and continuing afterwards) through its Connection Point. This is a desk, staffed on a rota basis by members and others, beside an open door facing Crockhamwell Road. The Connection Point has received donations to Woodley Food Bank, Christian Community Action, and a number of other welfare charities. A total of £2,459 was raised in this way during the year. The Connection Point has also sold plants and received donations for the Church Project, Toilet Twinning. Some chairs were placed in the car park so that socially-distanced conversations could take place.

The Church raises funds for a different charity each calendar year through plant sales off the Connection Point, concerts and other events. Toilet Twinning has been the charity for 2020 and 2021, and a total of £3,307 had been raised between January 2020 and August 2021. The Church is committed to continuing with an annual Project and have appointed a co-ordinator for 2022.

The Church also raised £225 for Traidcraft Exchange as the profit on sale of Traidcraft goods.

For many years the Church has made donations from freewill offerings and the related tax credits. These donations are mainly for denominational mission work, but on occasions amounts have been given to charities working in the Woodley area. This year the Church gave £925 under this category during the year, including specific donations from members.

The Rainbow Café operates from the Church premises three mornings a week and provides opportunities to meet in a Christian environment for coffee, light lunches and fellowship. The Café is run by Church members and friends but operates through a separate company, and profits are given to Action for Children. Unfortunately the Cafe made a small loss this year with trading reduced due to coronavirus restrictions, but it re-opened fully in Autumn 2021.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (3)

Financial review

Income and expenditure

Church income is primarily drawn from the Sunday collections paid by the congregation plus the related Gift Aid tax credits, and lettings income paid by local community groups using the premises. Collections and tax credit fell by £1,835 over the previous year to £44,572, mainly for loss of casual cash freewill offerings when services were not being held. Lettings fell by £6,072 to £20,559 with the Church being closed part of the year, but lettings have increased since September 2021 as more hirers have returned.

The major expense is the assessment paid to Basingstoke & Reading Circuit, which includes the assessed amount due to the United Reformed Church in respect of the ministry provided. The assessment this year was £43,272, compared with £50,820 the previous year. The assessment pays for the minister's salary and employer pension & NI contributions and travel expenses, manse running costs, Circuit administration, and contributions towards denominational central costs.

The other main expense is Church running costs including heating and lighting, insurance and utilities, and maintenance which amounted to £19,863 this year. The Church has employed a halls supervisor since September 2019 to liaise with hirers. A further £7,610 was spent in replacing one of the boilers, and £4,218 on further AV equipment for broadcasting services.

Reserves

The Church's general funds and earmarked reserves (ie those reserves that are represented by cash and amounts receivable less amounts owed) fell by £12,659 to £100,690 during the year, reflecting the boiler replacement and enhancement of AV facilities.

The Church's policy is to maintain designated earmarked reserves specifically to cover periodic commitments that would otherwise place a disproportionate burden on a single year's finances and impair the ability of the Church to fulfil its mission through using its premises. These reserves are as follows:

Earmarked reserves

- # Property improvements, £38,879 at 31st August 2021
- # Equipment replacement, £9,085
- # Youth & families work, £2,838
- # Charitable donations, £675

The property revaluation reserve (£888,845 at 31st August 2021) is equivalent to the accounts value of the Church premises, furniture and equipment and is not available for use on general activities.

The Church's policy is to hold a minimum of £50,000 on General Funds, equivalent to six months' average expenditure. Along with the earmarked funds noted above, this should be sufficient to meet unforeseen items of expenditure on the premises and/or be able to continue, at least in the short term, funding planned activities and to meet the Circuit assessment.

Plans for 2021/22

The budget for the year commencing 1 September 2021 is based on estimated income from collections and lettings and expected running costs. The underlying assumption is that there will not be further disruption of the ability to use the premises for Church life and by hirers. The budget anticipates £3,584 being taken from general funds and earmarked reserves over the year. If the partial flat roof replacement is commissioned, this would be an additional budget expense but funded from the property improvements reserve.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (4)

Structure, governance and management

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

The Charity Trustees, who are also members of the Christ Church Woodley Church Leadership Team, are listed in Appendix A. The Trustees include Church office holders, Minister and representatives. All are appointed by the Church at the annual general meeting.

Mr Alan Harland (one of the managing trustees) acted as the principal officer overseeing the day to day financial management and accounting for the Church during the year.

A range of guidance produced by the Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions .

The Church's statutory particulars are as follows;

Full name: Christ Church Woodley (Methodist & United Reformed) Church

Main communication address: Christ Church Woodley, Crockhamwell Road, Woodley, Berks RG5 3LA

Charity registered number: 1152991

Date of registration as a Charity: 22 July 2013

Independent examiner: Mrs Claire Connell, 86 Silverdale Road, Earley, Reading RG6 7LT

Bankers: HSBC Bank plc, including an account through the Central Finance Board of the Methodist Church

The Church is part of the Basingstoke & Reading Methodist Circuit, which is part of the Southampton District and is also accountable to the Methodist Conference. The internal organisations linked to the Church are stated in Note 16 to the Accounts.

The Trustees confirm that the Church is a public benefit entity.

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 as required. Income and expenditure is reviewed and monitored against budget on a quarterly basis as part of the risk management process to avoid unforeseen calls on reserves.

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (5)

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
- Establishing safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- Carefully selecting and training 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.
- Responding 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.
- Seeking to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- Seeking to challenge any abuse of power, especially by anyone in a position of trust.
- Seeking 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 following legislation, guidance and recognised good practice

Christ Church Woodley commits itself to ensuring the implementation of Connexional Safeguarding Policy, Government legislation, guidance and safe practice in the Circuit and in the churches.

Christ Church Woodley also 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.

Accounting responsibilities

Charity law requires trustees to prepare annual accounts that give a true and fair view of the state of affairs of the Church at the year end and of its financial activities during the period. The trustees are required to:

- a Select suitable accounting policies and apply them prudently;
- b Make judgements and estimates that are reasonable and prudent;
- c Prepare accounts on a going concern basis unless it is inappropriate to presume that the Church will continue in operation

Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the Church, so that the accounts comply with the charity accounting SORP 2015. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The Church is entitled to exemption from audit under the Charities Act but is required to have an independent examination of its accounts; the Church has therefore taken advantage of this exemption.

Approved at a meeting of the Church Trustees on 16 November 2021



Stephen Nash
Chairman of the meeting

Christ Church Woodley (Methodist & United Reformed) Church Church

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

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	2020-21	2019-20
		£	£	£	£	£
Income and Endowments from:						
Donations and legacies	4				48,118	48,637
- Collections and tax credit		44,572	-		44,572	46,407
- Donations including tax credit		868	2,678		3,546	2,230
- Legacies		-	-		-	-
Charitable activities					-	-
- Fund raising		-	-		-	-
- Others		-	-		-	-
Other trading activities	5				25,401	32,055
- Lettings		20,559	-		20,559	26,631
- Miscellaneous		3,204	1,638		4,842	5,424
Investments	6	136		-	136	694
Other	7				5,974	9,418
- Internal organisations		-	5,974		5,974	5,418
- Miscellaneous		-	-		-	4,000
Total		69,339	10,290	-	79,629	90,804
Expenditure on:						
Salaries, NIC & Pension costs	11	12,025	-		12,025	11,943
Circuit Assessment		43,272	-		43,272	50,820
Methodist Church Fund		540	-		540	-
Maintenance on Church building(s) and property		14,590	-		14,590	5,716
Telephone and Travel		539	-		539	348
Utilities (insurance, heat and light, water, etc)		4,537	-		4,537	5,117
Expenditure on other property		-	-		-	15,638
Depreciation	12	27,729	-		27,729	27,729
Provisions		-	-		-	-
Internal organisations		-	-		-	6,032
Grants and Donations		606	2,733		3,339	8,320
Other expenditure		7,631	5,252		12,883	6,941
Total	8	111,469	7,985	-	119,454	138,604
Net income/(expenditure)		- 42,130	2,305	-	39,825	47,800
Transfers between funds		1,744	- 1,744		-	-
		- 40,386	561	-	39,825	47,800
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets		-	-		-	-
Net movement in funds		- 40,386	561	-	39,825	47,800
Reconciliation of funds:						
Total funds brought forward		1,029,921	12,342		1,042,263	1,090,063
Total funds carried forward		989,535	12,903	-	1,002,438	1,042,263

A summary comparative SOFA is in Note 3

For information only Money received and passed on to External Organisations

Balance brought forward from last year

Offerings/Gifts - received for External Organisations

Offerings/Gifts - passed to External Organisations

Balance carried forward

1,564	3,874
4,316	3,967
2,733	6,277
3,147	1,564

Christ Church Woodley (Methodist & United Reformed) Church Church

Balance Sheet as at 31 August 2021

Unrestricted funds	Designated funds (Unrestricted)	Restricted funds	Endowment Funds	Totals this year	Totals last year
£	£	£	£	£	£

Tangible Fixed Assets

	Notes					
Land & Buildings	12		815,384			815,384
Equipment	12		73,461			73,461
Total fixed assets			888,845			888,845

Current Assets

Debtors and Prepayments	13	7,218				7,218
Cash at Bank and in hand	13					
Central Finance Board Deposits		62,357				62,357
Other bank accounts		32,892	12,873			45,765
Cash in hand		20	30			50
Total current assets		102,487	12,903			115,390

Creditors and accruals, due in under a year	14	1,797				1,797
---	----	-------	--	--	--	-------

Net current assets (liabilities)		100,690		12,903		113,593
---	--	----------------	--	---------------	--	----------------

Total assets less current liabilities		100,690	888,845	12,903		1,002,438
--	--	----------------	----------------	---------------	--	------------------

Loans and creditors due after a year						
--------------------------------------	--	--	--	--	--	--

Provisions for liabilities and charges						
--	--	--	--	--	--	--

Net assets		100,690	888,845	12,903		1,002,438
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Funds of the Church 16

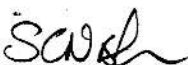
Unrestricted funds		100,690	888,845		989,535	1,029,921
Restricted funds				12,903	12,903	12,342
Endowment funds					-	-
Total Funds	16	100,690	888,845	12,903	1,002,438	1,042,263

*Details - see Note 12

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Transfers to general fund	Closing balances
Internal Organisations						
Network	5	85	-	90	- 85	5
Wesley Guild	55	-	25	30	-	30
Youth Club	1,659	-	-	1,659	- 1,659	-
1st Woodley Boys Brigade	2,985	4,934	3,670	4,249	-	4,249
1st Woodley Girls Brigade	6,074	955	1,557	5,472	-	5,472
Church projects and collections	1,564	4,316	2,733	3,147	-	3,147
Total	12,342	10,290	7,985	14,647	- 1,744	12,903

Total Receipts	Total Payments
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Approved at a meeting of the Trustees on 16 November 2021



Stephen Nash
Chair of Trustees



Alan Harland
Trustee and treasurer

Notes to the Accounts

1. The Church's structure, organisation and activities

Christ Church Woodley (Methodist & United Reformed) Church is a Christian organisation that is governed by its constitution dated 5th April 2011, based on the model governing documents for a single congregation local ecumenical partnership, as issued by the Charity Commission. Detailed governance arrangements are outlined in the Constitutional Practice and Discipline of the Methodist Church (CPD) by order of the annual Conference. Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister. The Trustees are appointed at the annual general meeting of the Church.

2. Basis of accounts preparation

General matters

These accounts have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities SORP 2015 (FRS 102) and the Financial Reporting Standard FRS 102 as updated by Bulletin 1, and in accordance with charity law in the jurisdiction of England. The Church is a public benefit entity.

Accounting policies

a) Fixed assets

Fixed assets (ie church property and equipment) are shown at insured value as at 31 August 2010. Insured value is based on rebuilding cost indices. Additions (other than replacements) are capitalised if the cost exceeds more than £2,500 and the expected life exceeds one year.

Fixed assets are depreciated on the straight line basis at 2% per annum on valuation (land and buildings) and 5% (furniture, fittings and equipment)

b) Income

Income is recognised when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

c) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

d) Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. If the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

e) VAT

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

3. Statement of Financial Activities, comparative amounts

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£
Income	81,419	9,385	90,804
Expenditure	126,643	11,961	138,604
Net income/expenditure(-)	- 45,224	- 2,576	- 47,800
Transfers between funds	348	348	-
Net movement in funds	- 44,876	- 2,924	- 47,800
Total funds brought forward	1,074,797	15,266	1,090,063
Total funds carried forward	1,029,921	12,342	1,042,263

Christ Church Woodley (Methodist & United Reformed) Church

	Year ended 31 August 2021			Year ended 31 August 2020		
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	£	£	£	£	£	£
4. Donations and legacies						
Collections	36,951	-	36,951	38,668	-	38,668
Tax credits	7,621	-	7,621	7,739	-	7,739
Donations	868	2,678	3,546	407	1,823	2,230
Legacies	-	-	-	-	-	-
Total	45,440	2,678	48,118	46,814	1,823	48,637
5. Other trading activities						
Lettings	20,559	-	20,559	26,631	-	26,631
Traidcraft sales	3,204	-	3,204	3,280	-	3,280
Event takings	-	1,638	1,638	-	2,144	2,144
Total	23,763	1,638	25,401	29,911	2,144	32,055
6. Investment income						
Central Finance Board	136	-	136	694	-	694
Other	-	-	-	-	-	-
Total	136	-	136	694	-	694
7. Other						
Grants from denominations	-	-	-	4,000	-	4,000
Other organisations	-	5,974	5,974	-	5,418	5,418
Miscellaneous	-	-	-	-	-	-
Total	-	5,974	5,974	4,000	5,418	9,418
8. Expenditure						
Internal organisations		5,252	5,252	-	6,032	6,032
Grants and donations	606	2,733	3,339	2,391	5,929	8,320
	606	7,985	8,591	2,391	11,961	14,352
All other categories	110,863	-	110,863	124,252	-	124,252
Total	111,469	7,985	119,454	126,643	11,961	138,604

9. Payment to Trustees

	<u>2020-21</u>	<u>2019-20</u>
Payments made to trustees for additional services provided to the Church by agreement with the Church Congregational Meeting	£6,926	£17,724
Number of trustees who were paid expenses	5	6
Administration, maintenance and supplies for use in church life		
Total amount paid	<u>£1,129</u>	<u>£1,710</u>
The trustees who received payments were:		
Tony Atkins (from his appointment as halls supervisor)		
Neil Graham		
Alan Harland		
Rev James Mather		
James Peddle		
Ruth Taylor		

10. Fees for examination or audit of the accounts

Dependent examiner's or auditors' fees for reporting on the accounts	<u>£NIL</u>	<u>£NIL</u>
Other fees (eg: advice, accountancy services) paid to the independent examiner	<u>£NIL</u>	<u>£NIL</u>

11. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	11,960	11,895
Apprenticeship levy	57	48
Employer's National Insurance costs	8	-
Pension costs	-	-
Total staff costs	<u>£12,025</u>	<u>£11,943</u>
 Average number of staff employed during the year were:	 <u>2</u>	 <u>2</u>

Christ Church Woodley (Methodist & United Reformed) Church

12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	1,019,224				146,911		1,166,135
Additions							
Revaluations (+/-)							
Disposals (-)							
Balance carried forward	1,019,224				146,911		1,166,135

Accumulated depreciation

Balance brought forward	183,456				66,105		249,561
Depreciation charge for year (-)	20,384				7,345		27,729
Revaluations (+/-)							
Disposals (-)							
Balance carried forward	203,840				73,450		277,290

Net book value

Brought forward	835,768	-	-	-	80,806		916,574
Carried forward	815,384	-	-	-	73,461		888,845

Depreciation is provided on the straight line basis at the following rates on accounts cost or valuation:

Church land and buildings

2%

Fixtures, fittings and equipment

5%

Christ Church Woodley (Methodist & United Reformed) Church

13. Current assets	2020-21	2019-20
	£	£
Debtors and prepayments		
Prepaid assessments	3,280	3,606
Lettings income receivable	1,344	-
Other debtors and prepayments	2,594	3,056
	<u>7,218</u>	<u>6,662</u>
Cash at bank and in hand		
Balance at Methodist Central Finance Board deposit (HSBC Bank plc)	62,357	85,166
Bank balance held in HSBC Bank plc, Church unrestricted funds	32,892	25,222
Bank balance held in HSBC Bank plc (Christ Church restricted funds and other organisations)	12,873	12,310
Cash in hand, Christ Church	20	88
Cash in hand (other organisations)	30	31
	<u>108,172</u>	<u>122,817</u>
Total current assets	<u>115,390</u>	<u>129,479</u>
 14. Current liabilities		
Trade creditors	1,357	2,423
Other creditors and accruals	440	1,367
	<u>1,797</u>	<u>3,790</u>

1 Capital commitments and contingent liabilities

At 31 August 2021 the Church had commitments of £nil (2020: £nil)

Christ Church Woodley (Methodist & United Reformed) Church

16. Detailed analysis of individual fund movements

Unrestricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Revaluation reserve	916,574	-	-	-	27,729	888,845
Earmarked reserves						
Youth & families work	1,679	-	-	1,159	-	2,838
Property improvements	41,488	-	-	2,609	-	38,879
Replacements fund	13,303	-	-	4,218	-	9,085
Charitable donations	1,350	-	-	675	-	675
	57,820	-	-	6,343	-	51,477
General funds	55,527	69,339	-	111,469	35,816	49,213
						-
	1,029,921	69,339	-	111,469	1,744	989,535

Restricted Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Network	5	85	-	-	85	5
Wesley Guild	55	-	-	25	-	30
Youth Club	1,659	-	-	1,659	-	-
1st Woodley Boys Brigade	2,985	4,934	-	3,670	-	4,249
1st Woodley Girls Brigade	6,074	955	-	1,557	-	5,472
Church projects and collections	1,564	4,316	-	2,733	-	3,147
						-
	12,342	10,290	-	7,985	-	12,903

Endowment Funds	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-

Fund purposes

As stated above

Reasons for transfer between funds

Funding for expenditure as agreed

Christ Church Woodley (Methodist & United Reformed) Church

17. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2021
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	540	-	-
Mission in Britain Fund		Donation	-	-	-	-
Fund for Property		Donation	-	-	-	-
World Mission Fund		Donation	-	-	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	135	-	-
Total			-	675	-	-

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party on 31-Aug-2020
			£	£	£	£
Methodist Church Fund	Part of the Methodist Church in the UK	Donation	-	-	-	-
Mission in Britain Fund		Donation	-	525	-	-
Fund for Property			-	-	-	-
World Mission Fund		Donation	-	175	-	-
United Reformed Church Mission for Life	One of the parent denominations	Donation	-	175	-	-
Total			-	875	-	-

Christ Church Woodley (Methodist & United Reformed) Church

CHURCH TRUSTEES

MINISTERS (ex officio)

Reverend Jackie Case

LAY INDIVIDUALS

The following were appointed trustees by the Congregational Annual General Meeting on 13 May 2021 or co-opted subsequently (as noted below)

Tony Atkins	Secretary
Alan Harland	Treasurer
Steve Nash	Chairman and Safeguarding Co-ordinator
Richard Norris	
Jill Draper	
Ruth Taylor	
Sandra Alderson	
Helen Graham	
Grant Evans (co-opted)	

PAST MEMBERS

The following had served as trustees prior to the AGM:

Neil Graham
Beryl Wootton
Rosemary Ingolfsrud
Rev James Mather

All of the above were also members of the Church Leadership Team, which is responsible for the day-to-day running of the Church's affairs

Christ Church Woodley (Methodist & United Reformed) 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 trustees

Signature of Treasurer

Alan Harland

Date

16-Nov-21

Name

Alan Harland

Address

380 Wokingham Road, Earley, Reading RG6 7HX

Presentation to the Central Leadership Team for approval.

I confirm that the Accounts were presented to a meeting of the Church Leadership Team on
and were approved.

16-Nov-21

Signature of the Chair of the meeting

Stephen Nash

Name of the Chair of the meeting

Stephen Nash

Dated ~~20 October 2020~~ 16 November 2021

Independent Examiner's Report to the Trustees of the

Christ Church Woodley (Methodist & United Reformed) Church

I report to the charity trustees on my examination of the accounts of the Church for the year ended 31 August 2020 which are set out on the attached pages.

Respective responsibilities of trustees and examiners

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

I report in respect of my examination of the Church's accounts 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.

Christ Church Woodley (Methodist & United Reformed) Church

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

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

Name

Claire Connell ACA

Signature

Claire Connell

Relevant Professional qualification or body

Member of the Institute of Chartered Accountants in
England & Wales

Address

86 Silverdale Road, Earley, Reading RG6 7LT

Date

24 February 2022