

WARLINGHAM METHODIST CHURCH

England & Wales · Charity number 1156399

Details

Status	Registered
Legal form	Previously excepted
Registered	2014-03-27
Register	View on the Charity Commission register

Contact

Address	Methodist Church Limpsfield Road Warlingham CR6 9LE
Phone	01883625157
Email	warlinghamchurch@live.co.uk
Website	www.warlinghammethodistchurch.org

Activities

Objects: 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 THE 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.

Activities: The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry. Our aim at Warlingham Methodist Church is " As committed followers of Jesus we all desire to be used by the Holy Spirit to make the Love and Power of God real to the people of the neighbourhood.

Classification

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

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£103,153	£114,708	-	-
2024-08-31	£117,042	£137,854	-	-
2023-08-31	£132,327	£124,094	-	-
2022-08-31	£132,451	£128,837	-	-
2021-08-31	£129,177	£126,985	-	-
2020-08-31	£143,951	£124,733	-	-

Trustees

Name	Role	Appointed
Rev Graham Claydon-Knights	Chair	2023-09-01
ANN SKINNER		2014-03-25
CHRISTINA DENCH		2014-03-25
CURTIS JUMAN		2014-03-25
Cheryl Baker		2022-09-01
Christopher Juman		2023-09-01
David King		2023-09-01
Debbie Preston		2021-03-08
Dr Robert Baston		2022-09-01
Emily King		2023-09-01
HEATHER JUMAN		2014-03-25
Hilary Lambert		2023-09-01
Iris Pitman		2022-09-01
JILL GRADON		2014-03-25
Jonathan Baker		2022-09-01
MARGARET WITHAM		2014-03-25
NIGEL KING		2014-03-25
Nicola Wood		2023-09-01
PETER GAMMIE		2014-03-25
Trevane Wallbank		2022-09-01
Wendy Baston		2018-05-13
deidre Fiona Cobley		2016-05-08

Accounts

Warlingham Methodist Church Annual Report & Accounts 2024-25

(Charity Number:1156399)



**Each Sunday;
Take time and bible study and much more.**



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WARLINGHAM METHODIST CHURCH ANNUAL REPORT & ACCOUNTS 2024-25

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This year we continued to run clubs and weekly services, focusing on maintaining worship and our fellowship. We introduced a new monthly contemporary worship service on Sunday evenings aimed at those on the edge of church. We continued to offer digital Ministry on Zoom for those unable to attend in person. We also undertook a project to improve security by installing CCTV and continued to maintain the church buildings, whilst making them available to the community and groups.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church. Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



The Church means both the people and the buildings. It is the whole body of members who worship together.

The Church Council, with the minister, has responsibility for the co-ordination of that ministry. The members of the Church Council are managing trustees of the church buildings. Some Church members belong to the Church Council, either because they have been elected by the local church members, or because they hold specified offices within the local church.

For people who wish to become members of the Methodist Church, there is a period of learning and preparation before a service of confirmation and reception into membership is held. If they have not previously been baptised, the service will include baptism.

The Deed of Union (the key foundation document of the Methodist Church since it became united in 1932) states that: ***"All those who confess Jesus Christ as Lord and Saviour and accept the obligation to serve him in the life of the Church and the world are welcome as members of the Methodist Church"***.

Aim & Objectives:

Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

Our aim at Warlingham Methodist Church is: "As committed followers of Jesus we all desire to be used by The Holy Spirit to make the Love and Power of God real to people of the neighbourhood".

The purposes of Warlingham Methodist Church and the wider Methodist Church of which it is a part 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 any 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; and (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met twice in 2024-25. Members of Church Council during the year were:

Chairperson	*Rev Graham Claydon-Knights
Secretary	
Stewards	Christina Dench, Dee Cobley, *Wendy Baston *Jill Gradon (senior steward), *Ann Skinner, Iris Pitman
Leadership team	Rev Graham Claydon-Knights, *Curtis Juman, *Nigel King, Jill Gradon, *Cheryl Baker Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.	
Rep from Property Group	*Rev Graham Claydon-Knights, Nigel King, Wendy Baston, Curtis Juman
Reps covering Finance	Curtis Juman
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Safeguarding Officer	*Curtis Juman (joint with Hayley Treader)
Reps from Church meeting	Rob Baston, Allison King, Cheryl Baker, John Baker Christopher Juman, Emily King, David King, Nicola Wood, Debbie Preston, Wendy Baston
Circuit Rep	Trevane Wallbank

*Members of more than one group

The Church Council operates a committee structure, with committees and groups covering Property, Finance, and Pastoral matters. Church Council members nominate members for these committees. In addition, the stewards meet with the minister regularly and there is also a small leadership team drawn from the minister, stewards and worship team, supporting the Church Council in setting the vision for the church. The leadership team met 5 times during the year.

A range of guidance is produced by Methodist Connexion to support the effective running of the church, and the role of Trustees is given to the Church Trustees at various meetings. In addition, we regularly circulate guidance for trustees from the Charity Commission.

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall deficit of £11,555 (2023-2024: £20,812). Unrestricted funds recorded a surplus of £4,199 (2023-24: deficit of £14,072). Restricted funds recorded a deficit of £15,754 (2023-24 surplus £6,740). Income from rentals remain steady after considering one-off income in 2023-24. Underlying costs have also increased, in-line with inflation, after to allowing for the hall floor replacement in 2023-24.

Income

We received £103,153 (2023-24: £117,042) of income. Unrestricted income increased to £100,153 (2023-24: £90,796). Income from offerings increased to £55,944 (2023-24: £46,054). Rents were steady at £21,412 after taking into account one-off income in 2024 (2023-24: £25,144). Restricted income decreased to £3,000 (2023-24: £26,246) reflecting the end of the District family and youth worker grants and the completion of projects funded by members. Investment income (interest on the CFB account) fell, reflecting lower average balances in the accounts and small falls in interest rates, to £5,472 (2023-24: £6,475).

Expenditure

We spent £114,708 (2023-24: £137,854). We used our resources for our Circuit Ministry team, the Circuit Assessment, £46,128 (2023-24 £42,608); Youth and family work, running free clubs and events for the young people in the local area £31,297 (2023-24: £33,607). Insurance; gas; electricity etc. cost £11,574 (2023-24: £10,199). Repairs and maintenance of the buildings was £16,983 (2023-24: £45,725). Other expenditure increased to £5,413 (2023-24 £2,442) reflecting the additional costs of a part-time admin worker this year and inflation.

Fixed Assets – Land and Buildings

The Church Council are managing trustees and the land and building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain, and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed reinstatement cost based on the last insurance assessor valuation.

Risk Management

During the year, a risk management review was undertaken by the Property group relating to Health & Safety and fire risks. The Church Council leadership team continued to oversee the risks of not successfully delivering the Church's objectives. It met monthly to consider issues and agree actions to mitigate the effects of any barriers to achieving objectives. It reports back to Church Council, with recommendations where appropriate. Church Council took leadership of ensuring that data protection and safeguarding risks were addressed.

Safeguarding

The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches. The Church has provided support, advice, and training for lay and ordained people to help ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of both children and adults who may be vulnerable.

Worship, fellowship, pastoral care, mission and service

The Youth work ministry has continued, and we continued to offer a youth club (years 7 to 9) from 7-8.30 pm on a Tuesday. The youth club for older teenagers (years 10 to 12) from 7.30pm to 9pm on a Thursday, ceased meeting when our part-time youth worker left the role. The number of young people attending, 10 on average, are lower than last year, but we hope to restart Thursday club when we recruit a new youth worker. Youth Church has continued Sundays, again with around 10 each Sunday. We are very grateful to the loyal volunteer team who have enabled this outreach to continue.

Our Families' Worker has focused on sharing the love of Jesus and serving young families in the local area. As well as the Family Worker, church members also volunteered to provide craft activities, worship, and Christian teaching. We ran teddy bears for toddlers and mums/carers on a weekly basis during term time. We also ran several outreach events including; fireworks in November and a summer club.

We also offered a monthly prayer breakfast and weekly bible studies throughout the year.

In terms of developing our Sunday worship, as with last year, we have undertaken several local arrangements, involving a greater number of our congregation in planning and leading Sunday worship, including the Youth and Family team. We ceased our monthly contemporary Ignite Service on Saturdays, with around 30 attending on average. Instead, we started a monthly Sunday evening contemporary service and are pleased to note that the average attendance has been more than 70.

In terms of building a loving community in Warlingham, we ran the monthly film club on the first Monday of each month followed by refreshments. This was attended by an average of 22 older members of the community. All these events were free to the community, and we provided free food and light refreshments, helping to provide company, a warm space and nourishment. Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

Volunteers

During the year, 43 (2023-24 46) individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Prayer breakfast, Clubs, Holiday club, Pastoral visiting, bible study groups, supporting our families work and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted cash Reserves, excluding reserves relating to the church building, stood at £92,711 (2023-24: £76,146). Our Reserves policy is to hold unrestricted cash reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of expenditure. This year reserves are higher due to the vacancy for part of the year with our youth worker. We are actively recruiting and expect reserves to fall once we have a new youth worker. Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

We are moving forward by God's grace, full of hope for his plans for us. We aim to continue to offer youth work and family work to the local community around Warlingham and are actively recruiting a part-time youth worker. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year. We have moved the monthly Ignite service from Saturday evening to Sunday evening to ensure worship is accessible to both those who work at weekends and those who cannot make the morning service.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

The charity trustees (church council members) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

***Approved by the Church Council and signed on their behalf
Curtis Juman
Secretary to the Finance Committee***

4th November 2025

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2025 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2025.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Signed: ***R.J.E Bamford***

Date: 11 March 2026

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024-25 £	Unrestricted Funds £	Restricted Funds £	Total 2023-24 £
Income							
Offerings	2	52,944	3,000	55,944	46,054	8,330	54,384
Donations	3	4,497	-	4,497	588	16,910	17,498
Gift Aid		14,486	-	14,486	12,130	1,006	13,136
Interest		5,472	-	5,472	6,475	-	6,475
Rental Income		21,412	-	21,412	25,144	-	25,144
Other Income		1,342	-	1,342	405	-	405
Total Income		100,153	3,000	103,153	90,796	26,246	117,042
Expenditure							
Circuit assessment		46,128	-	46,128	42,608	-	42,608
Grants		838	-	838	50	500	550
Property upkeep		14,343	2,640	16,983	17,336	22,186	39,522
Utilities & insurance		11,574	-	11,574	10,199	-	10,199
Youth & Family work	4	15,183	16,114	31,297	23,307	10,300	33,607
Caretaker	4	-	-	-	6,203	-	6,203
Mission work		2,475	-	2,475	2,723	-	2,723
Depreciation		-	-	-	-	-	-
Other expenditure		5,413	-	5,413	2,442	-	2,442
Total Charitable Expenditure		95,954	18,754	114,708	104,868	32,986	137,854
Net Income/(Expenditure) before transfers		4,199	(15,754)	(11,555)	(14,072)	(6,740)	(20,812)
Transfers	12	-	-	-	-	-	-
Other gains/losses		-	-	-	-	-	-
Net movement in Funds		4,199	(15,754)	(11,555)	(14,072)	(6,740)	(20,812)
Total Funds brought forward		1,768,401	62,837	1,831,238	1,782,473	69,577	1,852,050
Total Funds carried forward		1,772,600	47,083	1,819,683	1,768,401	62,837	1,831,238

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2025

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2024-25 £	Total 2023-24 £
Fixed Assets					
Church building and other property	7	1,674,113	-	1,674,113	1,674,113
Total fixed asset		1,674,113	-	1,674,113	1,674,113
Current Assets					
Debtors & prepayments	10	5,776	-	5,776	19,148
Central Finance Board Deposits	9	64,161	46,682	110,843	112,395
Cash at Bank and in hand	9	28,550	697	29,247	25,878
Total current assets		98,487	47,379	145,866	157,421
Current Liabilities					
Creditors (due within 1 year)	11	-	296	-	-
Total current liabilities		-	296	296	296
Net current assets		98,487	47,083	145,570	157,125
Total assets less current liabilities		1,772,600	47,083	1,819,683	1,831,238
Net assets		1,772,600	47,083	1,819,683	1,831,238
Funds of the Church					
Unrestricted General Fund	12	1,772,600	-	1,772,600	1,768,401
Restricted Funds	12	-	47,083	47,083	62,837
Total Funds		1,772,600	47,083	1,819,683	1,831,238

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer, 4th November 2025

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act.

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Collections	52,944	3,000	55,944	54,384
Tax credits	14,486	-	14,486	13,136
Donations and grants	-	-	-	17,498
Legacies (shown in <i>Other</i>)	-	-	-	-
Total	67,430	3,000	70,430	85,018

3. Fundraising

There were no fundraising costs, as any fundraising activity would be undertaken by church members on a voluntary basis.

4. Salaries and associated costs

Salaries were paid to three (2024: four) employees (1 part-time youth worker, 1 part-time families' worker, 1 part-time admin assistant, equivalent to 1 full time equivalent).

	2025 Total £	2024 Total £
Gross pay	24,612	29,414
Employer's National Insurance Contributions	1,440	896
Employer's pension contributions	738	694
Total staff costs	26,790	31,004

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2024: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 5 Trustees (2024: 5 Trustees). The total amount of expenses was £9,259 (2024: £13,999). This reflects fewer suppliers being able to accept cheque payments, the only method to pay from the church bank account. The amounts this year relate to payments for youth work related expenses £1,587; property £4,732; and mission £2,939.

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2024: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2024	1,674,113	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2025	1,674,113	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2024	-	61,920	78,829	-	140,749
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2025	-	61,920	78,829	-	140,749
Net Book Value					
At 31 August 2024	1,674,113	-	-	-	1,674,113
Net Book Value					
At 31 August 2025	1,674,113	-	-	-	1,674,113

Buildings are shown at the last insurance assessor value (unindexed) in 2018. The next valuation is due in 2026.

8. Capital Commitments

The church has no capital commitments (2024, none).

9. Cash at bank and in hand

	2025 £	2024 £
Church HSBC Account, impress account, and PayPal	28,550	25,181
Internal Organisations	697	697
CFB Accounts	110,843	112,395
	140,090	138,273

10. Debtors

	2025 £	2024 £
Gift Aid due	5,776	19,148

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	-
Collection due to others	296	146
	296	146

12. Funds

Fund	Balance at 1-Sep-2024	Income	Expenditure	Transfers	Balance at 31-Aug-2025
	£	£	£	£	£
General	1,768,401	100,153	95,954	-	1,772,600
Total unrestricted	1,768,401	100,153	95,954	-	1,772,600
Youth & Families work	59,598	-	16,114	-	43,484
Building Fund	-	2,640	2,640	-	-
Worship & Mission	2,016	360	-	-	2,376
Internal organisations	697	-	-	-	697
Benevolent Fund	526	-	-	-	526
Total restricted	62,837	3,000	18,754	-	47,083
Total Funds	1,831,238	103,153	114,708	-	1,819,683

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs. We aim to also build these funds to allow time to secure grant funding.

Building Fund resources are for the purpose of refurbishing the church and halls (including AV and ICT equipment to support worship). Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

The Worship & Mission fund includes funds restricted to support worship including equipment, funds to support Christian retreats and the Ignite services.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created to support those in hardship.

13. Related Party Transactions

There were no related party transactions during the year, other than trustee expenses shown at note 5 and the payment of the circuit assessment to Purley Circuit.

WARLINGHAM METHODIST CHURCH

England & Wales - Charity number 1156399

Accounts

Warlingham Methodist Church Annual Report & Accounts 2023-24

(Charity Number:1156399)



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WARLINGHAM METHODIST CHURCH ANNUAL REPORT & ACCOUNTS 2023-24

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This year we welcomed our new minister, recruited our youth worker on a part-time basis, continued to run clubs and weekly services, focusing on maintaining worship and our fellowship. We continued to offer digital Ministry on Zoom for those unable to attend in person. We also undertook a major project, replacing our 52-year-old sports hall floor, which is heavily used by community groups in Warlingham.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church. Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



The Church means both the people and the buildings. It is the whole body of members who worship together.

The Church Council, with the minister, has responsibility for the co-ordination of that ministry. The members of the Church Council are managing trustees of the church buildings. Some Church members belong to the Church Council, either because they have been elected by the local church members, or because they hold specified offices within the local church.

For people who wish to become members of the Methodist Church, there is a period of learning and preparation before a service of confirmation and reception into membership is held. If they have not previously been baptised, the service will include baptism.

The Deed of Union (the key foundation document of the Methodist Church since it became united in 1932) states that: ***"All those who confess Jesus Christ as Lord and Saviour and accept the obligation to serve him in the life of the Church and the world are welcome as members of the Methodist Church"***.

Aim & Objectives:

Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

Our aim at Warlingham Methodist Church is: "As committed followers of Jesus we all desire to be used by The Holy Spirit to make the Love and Power of God real to people of the neighbourhood".

The purposes of Warlingham Methodist Church and the wider Methodist Church of which it is a part 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 any 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; and (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met twice in 2023-24. Members of Church Council during the year were:

Chairperson	*Rev Graham Claydon-Knights
Secretary	
Stewards	Christina Dench, Dee Cobley, Wendy Baston Jill Gradon (senior steward), Ann Skinner, Iris Pitman
Leadership team	Rev Graham Claydon-Knights, Peter Gammie, Curtis Juman, Nigel King, Jill Gradon, Cheryl Baker Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.	
Rep from Property Committee	Peter Gammie
Reps from Finance Committee	Curtis Juman, Jim Witham
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Safeguarding Officer	*Curtis Juman (joint with Hayley Treader)
Reps from Church meeting	Rob Baston, Allison King, Cheryl Baker, John Baker Christopher Juman, Emily King , David King, Hilary Lambert, Nicola Wood, Debbie Preston, Wendy Baston
Circuit Rep	Trevane Wallbank

*Members of more than one group

The Church Council operates a committee structure, with committees covering Property, Finance and Pastoral matters. Church Council members nominate members for these committees. In addition, the stewards meet with the minister regularly and there is also a small leadership group drawn from the minister, stewards and worship team, supporting the Church Council in setting the vision for the church.

A range of guidance is produced by Methodist Connexion to support the effective running of the church, and the role of Trustees is given to the Church Trustees at various meetings. In addition, we regularly circulate the guidance for trustees from the Charity Commission.

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Basis of preparation and legal framework

This annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011, the Charities: Statement of Recommended Practice and Financial Reporting Standard (FRS) 102.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall deficit of £20,812 (2022-2023: surplus £8,233). Unrestricted funds recorded a deficit of £14,072 (2022-23: deficit of £8,925). Restricted funds recorded a deficit of £6,740 (2022-23 surplus £17,158). Income from rentals remain steady. Costs have also increased, in-line with inflation. During the year we replaced the sports hall floor and heating at a cost £30,536, funded from a circuit grant, members' gifts and use of reserves.

Income

We received £117,042 (2022-23: £132,327) of income. Unrestricted income decreased to £90,796 (2022-23: £100,551). Income from offerings fell to £46,054 (2022-23: £56,108). Rents were steady at £25,144 (2022-23: £25,394). Restricted income decreased to £26,246 (2022-23: £31,776) reflecting the end of the District family worker grant in 2022-23. Investment income (interest on the CFB account) increased significantly to £6,475 (2022-23: £3,996).

Expenditure

We spent £137,854 (2022-23: £124,094). We used our resources for our Circuit Ministry team, the Circuit Assessment, £42,608 (2022-23: £38,088); Youth and family work, running free clubs and events for the young people in the local area £33,607 (2022-23: £30,179). Insurance; gas; electricity etc. cost £10,199 (2022-23: £13,388). Repairs and maintenance of the buildings was £45,725 (2022-23: £19,089). We replaced the 52 year old sports hall floor and the heaters at a cost of £30,536.

Fixed Assets – Land and Buildings

The Church Council are managing trustees and the land and building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain, and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed reinstatement cost based on the last insurance assessor valuation.

Risk Management

During the year, a risk management review was undertaken by the Property Committee relating to Health & Safety and fire risks. The Church Council leadership team continued to oversee the risks of not successfully delivering the Church's objectives. It met monthly to consider issues and agree actions to mitigate the effects of any barriers to achieving objectives. It reports back to Church Council, with recommendations where appropriate. Church Council took leadership of ensuring that data protection and safeguarding risks were addressed.

Safeguarding

The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches. The Church has provided support, advice, and training for lay and ordained people to help ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of both children and adults who may be vulnerable.

Worship, fellowship, pastoral care, mission and service

The Youth work ministry has continued, and we continued to offer a younger youth club from 7-8.30 pm on a Tuesday and older youth club from 7.30pm to 9pm on a Thursday. The number of young people of around 30 over the two evenings are lower than last year, but still good. Youth Church has continued Sundays. We are very grateful to the loyal volunteer team who have enabled this outreach to continue.

Families' Worker has focused on sharing the love of Jesus and serving young families in the local area. As well as the Family Worker, church members also volunteered to provide craft activities, worship, and Christian teaching. We ran several outreach events including fireworks in November and at Easter.

We also offered a monthly prayer breakfast and weekly bible studies.

In terms of developing our Sunday worship, as with last year, we have undertaken several local arrangements, involving a greater number of our congregation in planning and leading Sunday worship, including the Youth and Family team. We have continued with our monthly contemporary Ignite Service on Saturdays, with around 30 attending on average.

In terms of building a loving community in Warlingham, we ran the monthly film club on the first Monday of each month followed by refreshments. This was attended by an average of 28 older members of the community.

All of these events were free to the community, and we provided food and light refreshments. Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

Volunteers

During the year, 46 individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Prayer breakfast, Easter Prayer Event, Thursday Clubs, Holiday club, Pastoral visiting, bible study groups, and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted cash Reserves, excluding reserves relating to the church building, stood at £76,146 (2022-23: £102,348). Our Reserves policy is to hold unrestricted cash reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of expenditure. Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

We are moving forward by God's grace, full of hope for his plans for us. We aim to continue to offer youth work and family work to the local community around Warlingham and are actively recruiting a part-time youth worker. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year. We have moved the monthly Ignite service from Saturday evening to Sunday evening to ensure worship is accessible to both those who work at weekends and those who cannot make the morning service.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

The charity trustees (church council members) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

***Approved by the Church Council and signed on their behalf
Curtis Juman
Secretary to the Finance Committee***

4th November 2024

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2024 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2024.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Signed: R.J.E Bamford

Date: 17 January 2025

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023-24 £	Unrestricted Funds £	Restricted Funds £	Total 2022-23 £
Income							
Offerings	2	46,054	8,330	54,384	56,108	19,242	75,350
Donations	3	588	16,910	17,498	677	8,000	8,677
Gift Aid		12,130	1,006	13,136	13,608	2,500	16,108
Interest		6,475	-	6,475	3,996	-	3,996
Rental Income		25,144	-	25,144	25,394	-	25,394
Other Income		405	-	405	768	2,034	2,802
Total Income		90,796	26,246	117,042	100,551	31,776	132,327
Expenditure							
Circuit assessment		42,608	-	42,608	38,088	-	38,088
Grants		50	500	550	650	241	891
Property upkeep		17,336	22,186	39,522	12,211	6,877	19,088
Utilities & insurance		10,199	-	10,199	13,388	-	13,388
Youth & Family work	4	23,307	10,300	33,607	22,679	7,500	30,179
Caretaker	4	6,203	-	6,203	6,178	-	6,178
Mission work		2,723	-	2,723	3,530	-	3,530
Depreciation		-	-	-	10,834	-	10,834
Other expenditure		2,442	-	2,442	1,918	-	1,918
Total Charitable Expenditure		104,868	32,986	137,854	109,476	14,618	124,094
Net Income/(Expenditure) before transfers		(14,072)	(6,740)	(20,812)	(8,925)	17,158	8,233
Transfers	12	-	-	-	-	-	-
Other gains/losses		-	-	-	-	-	-
Net movement in Funds		(14,072)	(6,740)	(20,812)	(8,925)	17,158	8,233
Total Funds brought forward		1,782,473	69,577	1,852,050	1,791,398	52,419	1,843,817
Total Funds carried forward		1,768,401	62,837	1,831,238	1,782,473	69,577	1,852,050

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2024

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2023-24 £	Total 2022-23 £
Fixed Assets					
Church building and other property	7	1,674,113	-	1,674,113	1,674,113
Total fixed asset		1,674,113	-	1,674,113	1,674,113
Current Assets					
Debtors & prepayments	10	18,142	1,006	19,148	6,012
Central Finance Board Deposits	9	50,965	61,430	112,395	130,537
Cash at Bank and in hand	9	25,181	697	25,878	41,534
Total current assets		94,288	63,133	157,421	178,083
Current Liabilities					
Creditors (due within 1 year)	11	-	296	-	146
Total current liabilities		-	296	296	146
Net current assets		94,288	62,837	157,125	177,937
Total assets less current liabilities		1,768,401	62,837	1,831,238	1,852,050
Net assets		1,768,401	62,837	1,831,238	1,852,050
Funds of the Church					
Unrestricted General Fund	12	1,768,401	-	1,768,401	1,782,473
Restricted Funds	12	-	62,837	62,837	69,577
Total Funds		1,768,401	62,837	1,831,238	1,852,050

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer

17 January

2025

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church.

Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Collections	46,054	8,330	54,384	75,350
Tax credits	12,130	1,006	13,136	16,108
Donations and grants	588	16,910	17,498	8,677
Legacies (shown in <i>Other</i>)	-	-	-	-
Total	58,772	26,246	85,018	100,135

3. Fundraising and support costs

There were no fundraising costs as fundraising activity was undertaken by church members on a voluntary basis. All support roles are undertaken by church members at no cost.

4. Salaries and associated costs

Salaries were paid to four (2023: three) employees (1 part-time youth worker, 1 part-time families' worker, 1 part-time caretaker, 1 part-time admin assistant, equivalent to 1.4 full time equivalents).

	2024 Total £	2023 Total £
Gross pay	29,414	28,184
Employer's National Insurance Contributions	896	964
Employer's pension contributions	694	662
Total staff costs	31,004	29,810

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2023: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 5 Trustees (2023: 5 Trustees). The total amount of expenses was £13,999 (2023: £8,294). This increase reflects fewer suppliers able to accept cheque payments, the only method to pay from the church bank account. The amounts this year relate to payments for youth work related expenses £7,239; property £3,990; and mission £2,770.

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2022: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2023	1,674,113	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2024	1,674,113	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2023	-	61,920	78,829	-	140,749
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2024	-	61,920	78,829	-	140,749
Net Book Value					
At 31 August 2023	1,674,113	-	-	-	1,674,113
Net Book Value					
At 31 August 2024	1,674,113	-	-	-	1,674,113

Buildings are shown at the last insurance assessor value (unindexed) in 2018. The next valuation is due in 2025.

8. Capital Commitments

The church has no capital commitments (2023, none).

9. Cash at bank and in hand

	2024 £	2023 £
Church HSBC Account, impress account, and PayPal	25,181	40,837
Internal Organisations	697	697
CFB Accounts	112,395	130,537
	138,273	172,071

10. Debtors

	2024 £	2023 £
Gift Aid due	19,148	6,012

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	-
Collection due to others	296	146
	296	146

12. Funds

Fund	Balance at 1-Sep-2023 £	Income	Expenditure	Transfers	Balance at 31-Aug-2023 £
		£	£	£	
General	1,782,473	90,796	104,868	-	1,768,401
Total unrestricted	1,782,473	90,796	104,868	-	1,768,401
Youth & Families work	59,598	10,300	10,300	-	59,598
Building Fund	6,740	15,446	22,186	-	-
Worship & Mission	2,016	-	-	-	2,016
Internal organisations	697	-	-	-	697
Benevolent Fund	526	500	500	-	526
Total restricted	69,577	26,246	32,986	-	62,837
Total Funds	1,852,050	117,042	137,854	-	1,831,238

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs. We aim to also build these funds to allow time to secure grant funding.

Building Fund resources are for the purpose of refurbishing the church and halls (including AV and ICT equipment to support worship). Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

The Worship & Mission fund includes funds restricted to support worship including equipment, funds to support Christian retreats and the Ignite services.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created to support those in hardship.

13. Related Party Transactions

There were no related party transactions during the year, other than trustee expenses shown at note 5 and the payment of the circuit assessment to Purley Circuit.

WARLINGHAM METHODIST CHURCH

England & Wales - Charity number 1156399

Accounts

Warlingham Methodist Church Annual Report & Accounts 2022-23

(Charity Number:1156399)



**Each Sunday; Prayer breakfast monthly;
Take time and bible study and much more.**



<https://warlinghammethodistchurch.org>

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**WARLINGHAM METHODIST CHURCH
ANNUAL REPORT & ACCOUNTS 2022-23**

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This has been a year where we have sought to maintain our work, awaiting the appointment of our new minister, and focus on the recruitment of a permanent youth worker. We continued to offer digital Ministry on Zoom for those unable to attend in person.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church.

Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



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Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

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Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met three times in 2022-23. Members of Church Council during the year were:

Chairperson	Rev Sang Wook Han (to 31 August 23) Rev Graham Claydon-Knights (from 1 September 23)
Secretary	Marilyn Compton (to 31 August 23)
Stewards	Christina Dench, Dee Cobley, Wendy Baston Jill Gradon (senior steward), Ann Skinner, Iris Pitman
Leadership team	*Rev Sang Wook Han, Peter Gammie, *Curtis Juman, *Nigel King, Jill Gradon Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.	
Rep from Property Committee	Peter Gammie
Reps from Finance Committee	Curtis Juman, Jim Witham
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Safeguarding Officer	*Curtis Juman (joint with Hayley Treader)
Reps from Church meeting	Rob Baston, Allison King, George Meressa, Cheryl Baker, John Baker, Rosemary Moore. Debbie Preston
Circuit Rep	Trevane Wallbank

*Members of more than one group

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

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Basis of preparation and legal framework

This annual report and accounts for the year ended 31 August 2023 have been prepared in accordance with the Charities Act 2011, the Charities: Statement of Recommended Practice and Financial Reporting Standard (FRS) 102.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall surplus of £8,233 (2021-2022: surplus £3,614). Unrestricted funds recorded a deficit of £8,925 (2021-22: deficit of £2,273). Restricted funds recorded a surplus of £17,158 (2021-22 surplus £5,887). Income from rentals have increased. Costs have also increased, especially energy.

Income

We received £132,327 (2021-22: £132,451) of income. Unrestricted income decreased to £100,551 (2021-22: £107,068). Income from offerings fell to £56,108 (2021-22: £67,109). Rents increased to £25,490 (2021-22: £23,394). Restricted income increased to £31,776 (2021-22: £25,383). There was one grant claimed to support youth and families work from the London District of £7,500 (2021-22: £8,500). Investment income (interest on the CFB account) increased significantly to £3,996 (2021-22: £383).

Expenditure

We spent £124,094 (2021-22: £128,837). We used our resources for our Circuit Ministry team, the Circuit Assessment, £38,088 (2021-22: £38,088); Youth and family work, running free clubs and events for the young people in the local area £30,179 (2021-22: £37,341). Insurance; gas; electricity etc. cost £13,388 (2021-22: £12,446). Repairs and maintenance of the buildings was £19,089 (2021-22: £8,520). We replaced our old boiler and upgraded the heating controls to reduce our carbon footprint. A depreciation charge of £10,834 has been included which relates to the organ (2021-22: £10,834), which is now fully depreciated.

Fixed Assets – Land and Buildings

The Church Council are managing trustees and the land and building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain, and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed reinstatement cost based on the last insurance assessor valuation.

Risk Management

During the year, a risk management review was undertaken by the Property Committee relating to Health & Safety and fire risks. The Church Council leadership team continued to oversee the risks of not successfully delivering the Church's objectives. It met monthly to consider issues and agree actions to mitigate the effects of any barriers to achieving objectives. It reports back to Church Council, with recommendations where appropriate. Church Council took leadership of ensuring that data protection and safeguarding risks were addressed.

Safeguarding

The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches. The Church has provided support, advice, and training for lay and ordained people to help ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of both children and adults who may be vulnerable.

Worship, fellowship, pastoral care, mission and service

The Youth work ministry has continued, and we continued to offer a younger youth club from 7-8.30 pm on a Tuesday and older youth club from 7.30pm to 9pm on a Thursday. The Young people have returned in numbers, up to 50 over the two evenings. While we have not had a Youth Worker, we have not been able to provide pastoral care and support. Youth Church has continued Sundays. We are very grateful to the loyal volunteer team who have enabled this outreach to continue.

Families' Worker has focused on sharing the love of Jesus and serving young families in the local area. As well as the Family Worker, MC Kids was also supported by church members volunteering to provide craft activities, worship, and Christian teaching. We were delighted to again offer a very successful Holiday club in July 2023, with around 30 children and their families connecting to our church and hearing about the love of Jesus.

We also offered a monthly prayer breakfast and weekly bible studies. We also continued Take time bible meditation online during the period.

In terms of developing our Sunday worship, we have undertaken several local arrangements, involving a greater number of our congregation in planning and leading Sunday worship, including the Youth and Family team. We have also continued to invest in our Audio-Visual equipment to improve the worship experience for those in the building and on Zoom. We have continued with our monthly contemporary Ignite Service on Saturdays, with around 35 attending on average.

In terms of building a loving community in Warlingham, we ran the monthly film club on the first Monday of each month followed by refreshments. This was attended by 28 older members of the community. During the year, with the kind help of a £500 grant from Warlingham Parish Council, we upgraded the large TV and sound system to ensure a high-quality experience (total cost of £1,500). We ran a community fireworks event in November which was attended by around 50 families from the local community. These events were free to the community, and we provided food and light refreshments. Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

Volunteers

During the year, 42 individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Prayer breakfast, Easter Prayer Event, Thursday Clubs, Holiday club, Pastoral visiting, bible study groups, and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted cash Reserves, excluding reserves relating to the church building, stood at £102,348 (2021-22: £89,460). Our Reserves policy is to hold unrestricted cash reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of expenditure. We currently have ten months in reserves but expect this to fall over the coming year as we aim to employ a full-time youth worker and fund more mission and outreach events. Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

We are moving forward by God's grace, full of hope for his plans for us. We aim to continue to offer youth work and family work to the local community around Warlingham and are actively recruiting a youth worker. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

The charity trustees (church council members) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

***Approved by the Church Council and signed on their behalf
Curtis Juman
Secretary to the Finance Committee***

30th October 2023

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2023 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 August 2023.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Signed: R.J.E Bamford

Date: 11 December 2023

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022-23 £	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £
Income							
Offerings	2	56,108	19,242	75,350	67,109	6,065	73,174
Donations	3	677	8,000	8,677	1,124	8,500	9,624
Gift Aid		13,608	2,500	16,108	12,376	818	13,194
Interest		3,996	-	3,996	383	-	383
Rental Income		25,394	-	25,394	23,490	-	23,490
Other Income		768	2,034	2,802	2,586	10,000	12,586
Total Income		100,551	31,776	132,327	107,068	25,383	132,451
Expenditure							
Circuit assessment		38,088	-	38,088	38,088	-	38,088
Grants		650	241	891	4,715	333	5,048
Property upkeep		12,211	6,877	19,088	7,375	1,145	8,520
Utilities & insurance		13,388	-	13,388	12,446	-	12,446
Youth & Family work	4	22,679	7,500	30,179	26,504	10,837	37,341
Caretaker	4	6,178	-	6,178	5,983	-	5,983
Mission work		3,530	-	3,530	1,029	7,181	8,210
Depreciation		10,834	-	10,834	10,834	-	10,834
Other expenditure		1,918	-	1,918	2,367	-	2,367
Total Charitable Expenditure		109,476	14,618	124,094	109,341	19,496	128,837
Net Income/(Expenditure) before transfers		(8,925)	17,158	8,233	(2,273)	5,887	3,614
Transfers	12	-	-	-	-	-	-
Other gains/losses		-	-	-	-	-	-
Net movement in Funds		(8,925)	17,158	8,233	(2,273)	5,887	3,614
Total Funds brought forward		1,791,398	52,419	1,843,817	1,793,671	46,532	1,840,203
Total Funds carried forward		1,782,473	69,577	1,852,050	1,791,398	52,419	1,843,817

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2023

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2022-23 £	Total 2021-22 £
Fixed Assets					
Church building and other property	7	1,674,113	-	1,674,113	1,684,947
Total fixed asset		1,674,113	-	1,674,113	1,684,947
Current Assets					
Debtors & prepayments	10	6,012	-	6,012	17,809
Central Finance Board Deposits	9	63,545	66,992	130,537	85,148
Cash at Bank and in hand	9	38,803	2,731	41,534	56,059
Total current assets		108,360	69,723	178,083	159,016
Current Liabilities					
Creditors (due within 1 year)	11	-	-	-	146
Total current liabilities		-	146	146	146
Net current assets		108,360	69,577	177,937	158,870
Total assets less current liabilities		1,782,473	69,577	1,852,050	1,843,817
Net assets		1,782,473	69,577	1,852,050	1,843,817
Funds of the Church					
Unrestricted General Fund	12	1,782,473	-	1,782,473	1,791,398
Restricted Funds	12	-	69,577	69,577	52,419
Total Funds		1,782,473	69,577	1,852,050	1,843,817

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer

11th December

2023

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church.

Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Collections	56,108	19,242	75,350	73,174
Tax credits	13,608	2,500	16,108	13,194
Donations and grants	677	8,000	8,677	9,264
Legacies (shown in <i>Other</i>)	-	-	-	10,000
Total	70,393	29,742	100,135	105,992

3. Fundraising and support costs

There were no fundraising costs as fundraising activity was undertaken by church members on a voluntary basis. All support roles are undertaken by church members at no cost.

4. Salaries and associated costs

Salaries were paid to three (2022: three) employees (1 part-time youth worker, 1 part-time families' worker, 1 part-time caretaker, equivalent to 1.3 full time equivalents).

	2023 Total £	2022 Total £
Gross pay	28,184	32,170
Employer's National Insurance Contributions	964	956
Employer's pension contributions	662	1,554
Total staff costs	29,810	34,680

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2022: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 5 Trustees (2022: 5 Trustees). The total amount of expenses was £8,294 (2022: £2,750). This increase reflects fewer suppliers able to accept cheque payments, the only method to pay from the church bank account. The amounts this year relate to the purchase of AV equipment (£1,899), repairs (£1,368), cleaning of the carpets (£238), food for mission events (£1,260), laptop for family work (£483), bibles and materials for new believers (£420), TV for film club and events (£725), chairs (£596), craft materials for families work (£605) and decoration cost of the new prayer room (£700).

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2022: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2022	1,674,113	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2023	1,674,113	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2022	-	51,086	78,829	-	129,915
Additions in the year	-	10,834	-	-	10,834
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2023	1,674,113	61,920			
Net Book Value					
At 31 August 2022	1,674,113	10,834	-	-	1,684,947
Net Book Value					
At 31 August 2023	1,674,113	-	-	-	1,674,113

Buildings are shown at the last insurance assessor value (unindexed) in 2018. The next valuation is due in 2023.

8. Capital Commitments

The church has no capital commitments (2022, none).

9. Cash at bank and in hand

	2023 £	2022 £
Church HSBC Account, impress account, and PayPal	40,837	55,362
Internal Organisations	697	697
CFB Accounts	130,537	85,148
	172,071	141,207

10. Debtors

	2023 £	2022 £
Gift Aid due	6,012	17,809

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	-
Collection due to others	146	146
	146	146

12. Funds

Fund	Balance at 1-Sep-2022 £	Income	Expenditure	Transfers	Balance at 31-Aug-2023 £
		£	£	£	
General	1,791,398	100,551	109,476	-	1,782,473
Total unrestricted	1,791,398	100,551	109,476	-	1,782,473
Youth & Families work	49,209	17,889	7,500	-	58,842
Building Fund	-	13,617	6,877	-	6,740
Worship & Mission	2,016	-	-	-	2,016
Internal organisations	697	-	-	-	697
Benevolent Fund	497	270	241	-	526
Total restricted	52,419	31,776	14,618	-	69,577
Total Funds	1,843,817	132,327	124,094	-	1,852,050

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs. We aim to also build these funds to allow time to secure grant funding.

Building Fund resources are for the purpose of refurbishing the church and halls (including AV and ICT equipment to support worship). Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

The Worship & Mission fund includes funds restricted to support worship including equipment, funds to support Christian retreats and the Ignite services.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created to support those in hardship.

13. Related Party Transactions

There were no related party transactions during the year, other than trustee expenses shown at note 5 and the payment of the circuit assessment to Purley Circuit.

WARLINGHAM METHODIST CHURCH

England & Wales - Charity number 1156399

Accounts

Warlingham Methodist Church Annual Report & Accounts 2021-22

(Charity Number:1156399)



**Each Sunday; Prayer breakfast monthly;
Take time and bible study and much more.**



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WARLINGHAM METHODIST CHURCH ANNUAL REPORT & ACCOUNTS 2021-22

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This has been a year of gradual returning to normal following a year of lock downs and restrictions on gathering indoors. We continued to offer digital Ministry on Zoom for those unable to attend in person. We have returned to occasional café church and the youth work ministry has fully restarted on Tuesdays and Thursday evenings with Kids Church on Sunday mornings.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church. Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



The Church means both the people and the buildings. It is the whole body of members who worship together.

The Church Council, with the minister, has responsibility for the co-ordination of that ministry. The members of the Church Council are managing trustees of the church buildings. Some Church members belong to the Church Council, either because they have been elected by the local church members, or because they hold specified offices within the local church.

For people who wish to become members of the Methodist Church, there is a period of learning and preparation before a service of confirmation and reception into membership is held. If they have not previously been baptised, the service will include baptism.

The Deed of Union (the key foundation document of the Methodist Church since it became united in 1932) states that: ***"All those who confess Jesus Christ as Lord and Saviour and accept the obligation to serve him in the life of the Church and the world are welcome as members of the Methodist Church"***.

Aim & Objectives:

Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

Our aim at Warlingham Methodist Church is: "As committed followers of Jesus we all desire to be used by The Holy Spirit to make the Love and Power of God real to people of the neighbourhood".

The purposes of Warlingham Methodist Church and the wider Methodist Church of which it is a part 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 any 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; and (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met four times in 2021-22. Members of Church Council during the year were:

Chairperson	Rev Faith Nyota (to 1 August 22) Rev Sang Wook Han (From 1 September 22)
Secretary	Marilyn Compton
Stewards	Christina Dench, Dee Cobley, Wendy Baston Jill Gradon (senior steward), Ann Skinner, *Marilyn Compton
Leadership team	*Rev Faith Nyota, Peter Gammie, *Curtis Juman, *Nigel King, Jill Gradon Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.	
Rep from Property Committee	Peter Gammie
Reps from Finance Committee	Curtis Juman, Jim Witham
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Safeguarding Officer	Debbie Preston
Reps from Church meeting	Liz Gammie, Allison King, George Meressa, Rosemary Moore
Circuit Rep	Marjorie Dear

*Members of more than one group

The Church Council operates a committee structure, with committees covering Property, Finance and Pastoral matters. Church Council members nominate members for these committees. In addition, the stewards meet with the minister regularly and there is also a small leadership group drawn from the minister, stewards and worship team, supporting the Church Council in setting the vision for the church.

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

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Basis of preparation and legal framework

This annual report and accounts for the year ended 31 August 2022 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall surplus of £3,614 (2020-2021: surplus £2,192). Unrestricted funds recorded a deficit of £2,273 (2020-21: surplus £643). Restricted funds recorded a surplus of £5,887 (2020-21 surplus £1,549). Income from rentals have recovered following periods of lockdown last year. Income from members returned to the level pre-covid. Costs have increased, especially energy.

Income

We received £132,451 (2020-21: £129,177) of income. Unrestricted income decreased to £107,068 (2020-21: £108,805). Income from offerings fell to £67,109 (2020-21: £74,578). Rents increased to £23,490 (2020-21: £12,248) as a result of fully opening the buildings. Restricted income increased to £25,383 (2020-21: £20,372). There was one grant claimed to support youth and families work from the London District of £8,500 (2020-21: £15,500).

Expenditure

We spent £128,837 (2020-21: £126,985). We used our resources for our Circuit Ministry team, the Circuit Assessment, £38,088 (2020-21: £34,920); Youth and family work, running free clubs and events for the young people in the local area £37,341 (2020-21: £47,726). Insurance; gas; electricity etc. cost £12,446 (2020-21: £7,639). Repairs and maintenance of the buildings was £8,520 (2020-21: £10,880). A depreciation charge of £10,834 has been included which relates to the organ (2020-21: £10,834).

Fixed Assets

The Church Council are managing trustees and the building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain, and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed cost based on the last insurance assessor valuation.

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The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches. The Church has provided support, advice, and training for lay and ordained people to help ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of both children and adults who may be vulnerable.

Worship, fellowship, pastoral care, mission and service

The Youth work ministry offered a younger youth club from 6-7.30pm on a Tuesday and older youth club from 7.30pm to 9pm on a Thursday. The Young people have returned in numbers, up to 70 over the evenings. Throughout the year the team offered pastoral care and support, and Bible study in Youth Church on Sundays.

The church has employed a Families' Worker for six years. This role has focused on sharing the love of Jesus and serving young families in the local area. As well as the Family Worker, MC Kids was also supported by church members volunteering to provide craft activities, worship, and Christian teaching. We were delighted to again offer a very successful Holiday club in July 2021, with around 30 children and their families connecting to our church and hearing about the love of Jesus.

We also offered a monthly prayer breakfast and weekly bible studies. We also continued Take time bible meditation online during the period.

In terms of developing our Sunday worship, we have undertaken a number of local arrangements, involving a greater number of our congregation in planning and leading Sunday worship, including the Youth and Family team. We have also invested in our Audio-Visual equipment to improve the worship experience for those in the building and on Zoom. We have also restarted our contemporary Ignite Service, increasing the regularity from quarterly to monthly.

In terms of building a loving community in Warlingham, we restarted the monthly film club on the first Monday of each month followed by refreshments. This was attended by around 30 older members of the community. We also ran a community fireworks event in November which was attended by around 50 families from the local community. Both events were free to the community, and we provided food and light refreshments.

Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

Volunteers

During the year, around 50 individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Prayer breakfast, Easter Prayer Event, Thursday Clubs, Holiday club, Pastoral visiting, bible study groups, and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted cash Reserves, excluding reserves relating to the church building, stood at £89,460 (2020-21: £93,063). Our Reserves policy is to hold unrestricted cash reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of expenditure. We currently have ten months in reserves but expect this to fall over the coming year as we fund more mission and outreach events. Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

We are moving forward by God's grace, full of hope for his plans for us. Numbers meeting in person are good, we have a full worship group again and we have many exciting events planned to welcome newcomers into our fellowship. We will offer a blended offering, for example both online and in-person Bible Studies and Church services. Our website is refreshed for those looking for a church after engaging with worship online for the first time. We aim to continue to offer youth work and family work to the local community around Warlingham. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

The charity trustees (church council members) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act and the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

Approved by the Church Council and signed on their behalf

Curtis Juman

Secretary to the Finance Committee

27th November 2022

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2022 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Signed: R.J.E. Bamford

Date: 22 December 2022

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £
Income							
Offerings	2	67,109	6,065	73,174	74,578	17,680	92,258
Donations	3	1,124	8,500	9,624	-	2,000	2,000
Gift Aid		12,376	818	13,194	11,685	692	12,377
Interest		383	-	383	119	-	119
Rental Income		23,490	-	23,490	12,248	-	12,248
Other Income		2,586	10,000	12,586	10,175	-	10,175
Total Income		107,068	25,383	132,451	108,805	20,372	129,177
Expenditure							
Circuit assessment		38,088	-	38,088	34,920	-	34,920
Grants		4,715	333	5,048	1,647	460	2,107
Property upkeep		7,375	1,145	8,520	7,399	3,481	10,880
Utilities & insurance		12,446	-	12,446	7,639	-	7,639
Youth & Family work	4	26,504	10,837	37,341	32,844	14,882	47,726
Caretaker	4	5,983	-	5,983	5,439	-	5,439
Mission work		1,029	7,181	8,210	4,010	-	4,010
Depreciation		10,834	-	10,834	10,834	-	10,834
Other expenditure		2,367	-	2,367	3,430	-	3,430
Total Charitable Expenditure		109,341	19,496	128,837	108,162	18,823	126,985
Net Income/(Expenditure) before transfers		(2,273)	5,887	3,614	643	1,549	2,192
Transfers	12	-	-	-	-	-	-
Other gains/losses		-	-	-	-	-	-
Net movement in Funds		(2,273)	5,887	3,614	643	1,549	2,192
Total Funds brought forward		1,793,671	46,532	1,840,203	1,793,028	44,983	1,838,011
Total Funds carried forward		1,791,398	52,419	1,843,817	1,793,671	46,532	1,840,203

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2022

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Total 2020-21 £
Fixed Assets					
Church building and other property	7	1,684,947	-	1,684,947	1,695,781
Total fixed asset		1,684,947	-	1,684,947	1,695,781
Current Assets					
Debtors & prepayments	10	16,991	818	17,809	4,827
Central Finance Board Deposits	9	34,098	51,050	85,148	99,243
Cash at Bank and in hand	9	55,362	697	56,059	40,568
Total current assets		106,451	52,565	159,016	144,638
Current Liabilities					
Creditors (due within 1 year)	11	-	146	146	216
Total current liabilities		-	146	146	216
Net current assets		1,791,398	52,419	158,870	144,422
Total assets less current liabilities		1,791,398	52,419	1,843,817	1,840,203
Net assets		1,791,398	52,419	1,843,817	1,840,203
Funds of the Church					
Unrestricted General Fund	12	1,791,398	-	1,791,398	1,793,671
Restricted Funds	12	-	52,419	52,419	46,532
Total Funds		1,791,398	52,419	1,843,817	1,840,203

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer

22 December 2022

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church.

Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Collections	67,109	6,065	73,174	92,258
Tax credits	12,376	818	13,194	12,377
Donations and grants	1,124	8,500	9,624	2,000
Legacies (shown in <i>Other</i>)	-	10,000	10,000	10,000
Total	80,609	25,383	105,992	116,635

3. Fundraising and support costs

There were no fundraising costs as fundraising activity was undertaken by church members on a voluntary basis. All support roles are undertaken by church members at no cost.

4. Salaries and associated costs

Salaries were paid to three (2021: four) employees (1 part-time youth worker, 1 part-time families' worker, 1 part-time caretaker, equivalent to 1.5 full time equivalents).

	2022 Total £	2021 Total £
Gross pay	32,170	43,216
Employer's National Insurance Contributions	956	1,565
Employer's pension contributions	1,554	2,738
Total staff costs	34,680	47,519

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2021: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 5 Trustees (2021: 3 Trustees). The total amount of expenses was £2,750 (2021: £2,386). The amounts this year relate to the purchase of equipment, repairs, cleaning of the carpets, and food for mission events.

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2021: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2021	1,674,113	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2022	1,674,113	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2021	-	40,252	78,829	-	119,081
Additions in the year	-	10,834	-	-	10,834
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2022	-	51,086	78,829	-	129,915
Net Book Value					
At 31 August 2021	1,674,113	21,668	-	-	1,695,781
Net Book Value					
At 31 August 2022	1,674,113	10,834	-	-	1,684,947

The Church has no freehold land. Buildings are shown at the last insurance assessor value (unindexed) in 2018.

8. Capital Commitments

The church has no capital commitments (2021, none).

9. Cash at bank and in hand

	2022 £	2021 £
Church HSBC Account and impress account	55,362	39,871
Internal Organisations	697	697
CFB Accounts	85,148	99,243
	141,207	139,811

10. Debtors

	2022 £	2021 £
Gift Aid due	17,809	4,827

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	-
Collection due to others	146	216
	146	216

12. Funds

Fund	Balance at 1-Sep-2021	Income	Expenditure	Transfers	Balance at 31-Aug-2022
	£	£	£	£	£
General	1,793,671	107,068	109,341	-	1,791,398
Total unrestricted	1,793,671	107,068	109,341	-	1,791,398
Youth & Families work	37,971	22,408	11,170	-	49,209
Building Fund	6,616	-	-	(6,616)	-
Alpha course	750	-	750	-	-
Worship & Mission	-	2,975	7,576	6,616	2,016
Internal organisations	697	-	-	-	697
Benevolent Fund	497	-	-	-	497
Total restricted	46,532	25,383	19,496	-	52,419
Total Funds	1,840,203	132,451	128,837	-	1,843,817

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs. We aim to also build these funds to allow time to secure grant funding.

Building Fund resources are for the purpose of refurbishing the church and halls (including AV and ICT equipment to support worship). The amount of £6,616 was transferred to the Worship & Mission fund as this sum related to purchasing equipment to support worship. Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

Alpha course resources related to the running Alpha, Christianity and Hope explored courses. The Worship & Mission fund includes funds restricted to support worship including equipment, funds to support Christian retreats and the Ignite services.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created to support those in hardship.

13. Related Party Transactions

There were no related party transactions during the year.

Accounts

Warlingham Methodist Church Annual Report & Accounts 2020-21

(Charity Number:1156399)



And on:



Each Sunday; Prayer breakfast monthly;
Take time study weekly; and much more.



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<https://warlinghammethodistchurch.org>

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WARLINGHAM METHODIST CHURCH ANNUAL REPORT & ACCOUNTS 2020-21

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This has been another exceptional year with further lock downs and restrictions on gathering indoors. We temporarily ceased to meet face-to-face for worship and youth work from December 2020, following the Government's decision to enter a further period of lockdown, continuing a digital Ministry on Zoom. When the roadmap for reopening started on 8th March, we looked forward to gathering in person once again and gradually the church has increasingly met in person, joyfully greeting each other on Sundays and joining together in worship singing for the first time again over the summer of 2021. We have returned to occasional café church and the youth work ministry fully restarted on Thursday evenings and Kids Church on Sunday mornings. Meetings and prayer meetings have continued to take place on-line.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church. Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



The Church means both the people and the buildings. It is the whole body of members who worship together.

The Church Council with the minister has responsibility for the co-ordination of that ministry, and the members of the Church Council are managing trustees of the church buildings. Some Church members belong to the Church Council, either because they have been elected by the local church members, or because they hold specified offices within the local church.

For people who wish to become members of the Methodist Church, there is a period of training and, once the local church council is satisfied with the person's sincere acceptance of the basis of membership of the Church, a service of confirmation and reception into membership is held. If they have not previously been baptised, the service will include baptism.

The Deed of Union (the key foundation document of the Methodist Church since it became united in 1932) states that: ***"All those who confess Jesus Christ as Lord and Saviour and accept the obligation to serve him in the life of the Church and the world are welcome as members of the Methodist Church"***.

Aim & Objectives:

Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

Our aim at Warlingham Methodist Church is: "As committed followers of Jesus we all desire to be used by The Holy Spirit to make the Love and Power of God real to people of the neighbourhood".

The purposes of Warlingham Methodist Church and the wider Methodist Church of which it is a part 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 any 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; and (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met four times in 2020-21. Members of Church Council during the year were:

Chairperson	Rev Faith Nyota
Secretary	Marilyn Compton
Stewards	Christina Dench, Dee Cobley, Wendy Baston Jill Gradon (joint senior steward), Ann Skinner, Marilyn Compton (joint senior steward)
Leadership team	*Rev Faith Nyota, Peter Gammie, *Curtis Juman, *Nigel King, Jill Gradon Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.	
Rep from Property Committee	Peter Gammie
Reps from Finance Committee	Curtis Juman, Jim Witham
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Safeguarding Officer	Debbie Preston
Reps from Church meeting	John Adam, Liz Gammie, Allison King, George Meressa, Andrew Moore, Rosemary Moore
Circuit Rep	Marjorie Dear

*Members of more than one group

The Church Council operates a committee structure, with committees covering Property, Finance and Pastoral matters. Church Council members nominate members for these committees. In addition, the stewards meet with the minister regularly and there is also a small leadership group drawn from the minister, stewards and worship team, supporting the Church Council in setting the vision for the church.

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

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Basis of preparation and legal framework

This annual report and accounts for the year ended 31 August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall surplus of £2,192 (2019-20 surplus of £19,218). Unrestricted funds recorded a surplus of £643 (2019-20 surplus of £5,667). Restricted funds recorded a surplus of £1,549 (2019-20 surplus of £13,551). During periods of lockdown, the church buildings were closed in line with government guidance until a full risk assessment and mitigating action undertaken. As a result, income from rentals fell and also from collections. Income from members held up as most continued to give and some increased giving to meet shortfalls. Costs also reduced for planned events.

Income

We received £129,177 (2019-20: £143,953) of income. Unrestricted income increased to £108,805 (2019-20: £106,271). Rents decreased to £12,248 (2019-20 decreased to £18,380) as a result of our need to close our buildings. Restricted income decreased to £20,372 (2019-20: £37,680). There were no grants claimed to support youth and families work from the London District (2019-20: £15,500).

Expenditure

We spent £126,985 (2019-20: £124,733). We used our resources for our Circuit Ministry team, the Circuit Assessment, £34,920 (2019-20: £33,829); Youth and family work, running free clubs and events for the young people in the local area £47,726 (2019-20: £48,788). We did not furlough our workers during lockdown. Insurance; gas; electricity etc. cost £7,639 (2019-20: £8,214). Repairs and maintenance of the buildings was £10,880 (2019-20: £17,726). A depreciation charge of £10,834 has been included which relates to the organ (2019-20: £10,834).

Fixed Assets

The Church Council are managing trustees and the building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain, and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed cost based on the last insurance assessor valuation.

Risk Management

During the year, a risk management review work was undertaken by the Property Committee in terms of Health & Safety and fire risks. A detailed risk assessment was undertaken following government guidance before the church premises were reopened. All of the necessary adjustments were made to ensure the premises were Covid-secure.

The Church Council leadership team continued to oversee the risks relating to not successfully delivering the Church's objectives. It increased its meetings to monthly to consider issues and agree actions to mitigate the effects of the impact on achieving objectives caused by the restrictions as a result of Covid-19. It reports back to Church Council, with recommendations. Church Council took leadership of ensuring data protection and safeguarding risks were addressed.

Safeguarding

The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance, and safe practice in the circuit and in the churches. The Church has provided support, advice, and training for lay and ordained people to help 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.

Worship, fellowship, pastoral care, mission and service

The Youth work ministry when allowed to open offered a younger youth club from 6-7.30pm and older youth club from 7.30pm to 9pm on a Thursday. The Young people have returned in numbers, up to 70 over the evening. Throughout the year the team offered pastoral care and support, and Bible study in Youth Church on Sundays.

The church has employed a Families' Worker for five years. This role has focused on sharing the love of Jesus and serving young families in the local area. During the lockdowns, this work continued with packs being delivered to family's homes with teaching and craft materials. As well as the Family Worker, MC Kids was supported by church members volunteering to provide craft activities, worship and Christian teaching. We were delighted to offer a very successful Holiday club in July 2020, with 30 new children and their families connecting to our church and hearing about the love of Jesus.

We also offered a monthly prayer breakfast and bible studies online. We also continued Take time bible study and meditation each Wednesday during the period.

In terms of developing our Sunday worship, we have undertaken a number local arrangements, involving a greater number of our congregation in planning and leading Sunday worship, including the Youth and Family team. We have also invested in our Audio-Visual equipment to improve the worship experience for those in the building and on Zoom. We have also restarted our contemporary Ignite Service at least quarterly.

Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

Volunteers

During the year, just over 60 individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Prayer breakfast, Easter Prayer Event, Thursday Clubs, Holiday club, Pastoral visiting, bible study groups, and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted Reserves, excluding reserves relating to the church building, stood at £97,890 (2019-20: £86,413). Our Reserves policy is to hold unrestricted reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of expenditure. We currently have nine months in reserves but expect this to fall over the coming year as we fund more mission and outreach events once lockdowns and social distancing measures have been removed.

Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

We are moving forward by God's grace, full of hope for his plans for us. Numbers meeting in person are rising, we are now able to have a full worship group again and we have many exciting events planned to welcome returners and newcomers into our fellowship. We will offer a blended offering, for example both online and in person Bible Studies and Church services. Our website is refreshed for those looking for a church after engaging with worship online for the first time. We aim to continue to offer youth work and family work to the local community around Warlingham. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

The charity trustees (church council members) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

***Approved by the Church Council and signed on their behalf
Curtis Juman
Secretary to the Finance Committee***

27th November 2021

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2021 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Signed: R.J.E. Bamford

Date: 30th December 2021

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Unrestricted Funds £	Restricted Funds £	Total 2019-20 £
Income							
Offerings	2	74,578	17,680	92,258	69,166	10,685	79,851
Donations	3	-	2,000	2,000	1,336	24,500	25,836
Gift Aid		11,685	692	12,377	14,207	1,395	15,602
Interest		119	-	119	595	-	595
Rental Income		12,248	-	12,248	18,380	-	18,380
Other Income		10,175	-	10,175	2,587	1,100	3,687
Total Income		108,805	20,372	129,177	106,271	37,680	143,951
Expenditure							
Circuit assessment		34,920	-	34,920	33,829	-	33,829
Grants		1,647	460	2,107	100	-	100
Property upkeep		7,399	3,481	10,880	7,551	4,485	12,036
Utilities & insurance		7,639	-	7,639	8,214	-	8,214
Youth & Family work	4	32,844	14,882	47,726	30,904	17,884	48,788
Caretaker	4	5,439	-	5,439	5,690	-	5,690
Mission work		4,010	-	4,010	1,443	1,760	3,203
Depreciation		10,834	-	10,834	10,834	-	10,834
Other expenditure		3,430	-	3,430	2,039	-	2,039
Total Charitable Expenditure		108,162	18,823	126,985	100,604	24,129	124,733
Net Income/(Expenditure) before transfers		643	1,549	2,192	5,667	13,551	19,218
Transfers	12	-	-	-	-	-	-
Other gains/losses		-	-	-	-	-	-
Net movement in Funds		643	1,549	2,192	5,667	13,551	19,218
Total Funds brought forward		1,793,028	44,983	1,838,011	1,787,361	31,432	1,818,793
Total Funds carried forward		1,793,671	46,532	1,840,203	1,793,028	44,983	1,838,011

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2020

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Fixed Assets					
Church building and other property	7	1,695,781	-	1,695,781	1,706,614
Total fixed asset		1,695,781	-	1,695,781	1,706,614
Current Assets					
Debtors & prepayments	10	4,827	-	4,827	22,387
Central Finance Board Deposits	9	53,192	46,051	99,243	77,292
Cash at Bank and in hand	9	39,871	697	40,568	31,933
Total current assets		97,890	46,748	144,638	131,612
Current Liabilities					
Creditors (due within 1 year)	11	-	216	216	216
Total current liabilities		-	216	216	216
Net current assets		97,890	46,532	144,422	131,396
Total assets less current liabilities		1,793,671	46,532	1,840,203	1,838,011
Net assets		1,793,671	46,532	1,840,203	1,838,011
Funds of the Church					
Unrestricted General Fund	12	1,793,671	-	1,793,671	1,793,028
Restricted Funds	12	-	46,532	46,532	44,983
Total Funds		1,793,671	46,532	1,840,203	1,838,011

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer

28th December 2021

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church.

Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Collections	74,578	17,680	92,258	75,891
Tax credits	11,685	692	12,377	15,602
Donations	-	2000	2,000	25,336
Legacies (shown in <i>Other</i>)	10,000	-	10,000	-
Total	96,263	20,372	116,635	121,289

3. Fundraising and support costs

There were no fundraising costs as fundraising activity was undertaken by church members on a voluntary basis. All support roles are undertaken by church members at no cost.

4. Salaries and associated costs

Salaries were paid to four (2020: four) employees (2 part-time youth workers, 1 part-time families' worker, 1 part-time cleaner, equivalent to 1.8 full time equivalents).

	2021 Total £	2020 Total £
Gross pay	43,216	44,545
Employer's National Insurance Contributions	1,565	1,687
Employer's pension contributions	2,738	1,554
Total staff costs	47,519	47,786

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2020: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 3 Trustees (2020: 3 Trustees). The total amount of expenses was £2,386 (2020: £3,253). The amounts this year relates to the purchase a laptop for on-line church, a drum screen and the CCLI licenses.

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2020: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2020	1,674,113	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2021	1,674,113	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2020	-	29,418	78,829	-	108,247
Additions in the year	-	10,834	-	-	10,834
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2021	-	40,252	78,829	-	119,081
Net Book Value					
At 31 August 2020	1,674,113	32,502	-	-	1,706,614
Net Book Value					
At 31 August 2021	1,674,113	21,668	-	-	1,695,781

The Church has no freehold land.

8. Capital Commitments

The church has no capital commitments (2020, none).

9. Cash at bank and in hand

	2021 £	2020 £
Church HSBC Account and impress account	39,871	31,236
Internal Organisations	697	697
CFB Accounts	99,243	77,292
	139,811	109,225

10. Debtors

	2021 £	2020 £
Gift Aid due	4,827	22,387

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	-
Collection due to others	216	216
	216	216

12. Funds

Fund	Balance at 1-Sep-2020 £	Income	Expenditure	Transfers	Balance at 31-Aug-2021 £
		£	£	£	
General	1,793,028	108,805	108,162	-	1,793,671
Total unrestricted	1,793,028	108,805	108,162	-	1,793,671
Youth & Families work	40,428	12,372	14,829	-	37,971
Building Fund	2,097	8,000	3,481	-	6,616
Alpha course	750	-	-	-	750
Weekend Retreat	-	-	-	-	-
Internal organisations	697	-	-	-	697
Benevolent Fund	1,010	-	513	-	497
Total restricted	44,983	20,372	18,823	-	46,532
Total Funds	1,838,011	129,177	126,985	-	1,840,203

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs.

Building Fund resources are for the purpose of refurbishing the church and halls (including AV and ICT equipment). Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

Alpha course resources related to the running Alpha courses and Christianity explored.

The Weekend Retreat fund was to meet the cost of a retreat to a Christian centre for those new to the church, particularly low-income families.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created this year to support those in hardship.

13. Related Party Transactions

There were no related party transactions during the year.

WARLINGHAM METHODIST CHURCH

England & Wales - Charity number 1156399

Accounts

Warlingham Methodist Church Annual Report & Accounts 2019-20

(Charity Number:1156399)



And on:



Each Sunday; Prayer breakfast monthly;
Take time study weekly; and much more.



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**WARLINGHAM METHODIST CHURCH
ANNUAL REPORT & ACCOUNTS 2019-20**

Trustees' Annual Report

Introduction

The Church Council of Warlingham Methodist Church (the Trustees) have pleasure in reporting on how the church has used its resources to deliver the mission of the church, to the glory of God. This year has been exceptional as the world and the country has come to terms with the need to restrict how we live and meet to combat the spread of the deadly Covid-19 virus. We temporarily ceased to meet face-to-face for worship, youth work and in homes for bible study from the end of March 2020, following the Government's decision to enter a period of lockdown. During this time, we developed digital church to meet online. Sunday services were held using our newly acquired Zoom account and a number of new on-line bible studies were established. Our youth and families team reached out digitally. From 2nd August 2020, following a full risk assessment and after implementing measures recommended, we began to meet for Sunday services again with numbers limited to around 30 and the service simultaneously shared on Zoom.

Structure & Governance

Warlingham Methodist Church is the local Methodist church in Warlingham and is part of the wider Methodist Church. Methodist churches are linked together through Circuits and Districts. These form the Connexion. Warlingham Methodist Church is part of the Purley Circuit and the London District.

We are a local charity, registered with the Charity Commission (Charity Number 1156399).



The Church means both the people and the buildings. It is the whole body of members who worship together.

The Church Council with the minister has responsibility for the co-ordination of that ministry, and the members of the Church Council are managing trustees of the church buildings. Some Church members belong to the Church Council, either because they have been elected by the local church members, or because they hold specified offices within the local church.

For people who wish to become members of the Methodist Church, there is a period of training and, once the local church council is satisfied with the person's sincere acceptance of the basis of membership of the Church, a service of confirmation and reception into membership is held. If they have not previously been baptised, the service will include baptism.

The Deed of Union (the key foundation document of the Methodist Church since it became united in 1932) states that: ***"All those who confess Jesus Christ as Lord and Saviour and accept the obligation to serve him in the life of the Church and the world are welcome as members of the Methodist Church"***.

Aim & Objectives:

Our Calling The Church exists to exercise the whole ministry of Christ. Worship, fellowship, pastoral care, mission and service are essential features of that ministry.

Our aim at Warlingham Methodist Church is: "As committed followers of Jesus we all desire to be used by The Holy Spirit to make the Love and Power of God real to people of the neighbourhood".

The purposes of Warlingham Methodist Church and the wider Methodist Church of which it is a part 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 any 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; and (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Trustees' Annual Report on Finance and Governance

Church Council

The Church Council met four times in 2019-20. Members of Church Council during the year were:

Chairperson	Rev Faith Nyota
Secretary	Marilyn Compton
Stewards	Christina Dench, Dee Cobley, Wendy Baston Jill Gradon (joint senior steward), Ann Skinner, Marilyn Compton (joint senior steward)
Leadership team	*Rev Faith Nyota, Peter Gammie, *Curtis Juman, *Nigel King, Jill Gradon Heather Juman
Church Treasurer	
Acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.	
Rep from Property Committee	Peter Gammie
Reps from Finance Committee	Curtis Juman, Jim Witham
Rep from Pastoral Committee	Ann Skinner
Sec of Pastoral Committee	Margaret Witham
Reps from Church meeting	Peace Furusa, Nigel King, Bob Ryland, Sallie Smith, Eddie Spence, Dee Cobley, John Adam, Liz Gammie, Allison King, Andrew Moore, Rosemary Moore
Circuit Rep	Marjorie Dear

*Members of more than one group

The Church Council operates a committee structure, with committees covering Property, Finance and Pastoral matters. Church Council members nominate members for these committees. In addition, the stewards meet with the minister regularly and there is also a small leadership group drawn from the minister, stewards and worship team, supporting the Church Council in setting the vision for the church.

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

Public Benefit

The Trustees (Church Council) confirm that they have paid due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the church.

Administrative information

The Address of the Church Office is Warlingham Methodist Church, Limpsfield Road Warlingham, Surrey CR6 9LE. The Church's Principal Bankers are HSBC, Croydon Branch, 9 Wellesley Road, Croydon Road, Surrey CR9 2AA. The Independent Examiner is Mr R.J.E. Bamford, 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Basis of preparation and legal framework

This annual report and accounts for the year ended 31 August 2020 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102.

Review of the Year

Financial Commentary

The focus of the church in financial terms continues to be mission and care. We continue to invest in youth and family outreach work. The Church had an overall surplus of £19,218 (2018-19 surplus of £44,523). Unrestricted funds recorded a surplus of £5,667 (2018-19 surplus of £43,406). Restricted funds recorded a surplus of £13,551 (2018-19 surplus of £1,117). From the end of March 2020, the church buildings were closed in line with government guidance until a full risk assessment and mitigating action undertaken. As a result, income from rentals fell and also from collections. Income from members held up as most continued to give and some increased giving to meet shortfalls. Costs also reduced for planned events and general repairs.

Income

We received £143,953 (2018-19: £212,147) of income. Unrestricted income increased to £106,271 (2018-19: increased to £96,840). Rents decreased to £18,380 (2018-19 decreased to £22,995) as a result of our need to close our buildings from March 2020 until August 2020.

Restricted income decreased to £37,680 (2018-19: £115,307) reflecting last year's one-off gifts for the purchase of an organ (£54,170) and building projects. There were also grants to support youth and families work from the London District, of £15,500 (2018-19: £16,500) and from the Purley Circuit of £5,000 (to be used over three years).

Expenditure

We spent £107,604 (2018-19: £167,624). We used our resources for our Circuit Ministry team, the Circuit Assessment, £33,829 (2018-19: £37,375); Youth and family work, running free clubs and events for the young people in the local area £48,788 (2018-19: £52,882). We did not furlough our workers during lockdown. Insurance; gas; electricity etc. cost £8,214 (2018-19: £8,580). Repairs and maintenance of the buildings was £12,036 (2018-19: £40,287). The prior year included spend on replacing the church kitchen. A depreciation charge of £10,834 has been included which relates to the new organ (2018-19: £10,834).

Fixed Assets

The Church Council are managing trustees and the building ownership is vested in The Trustees for Methodist Purposes in Manchester. The Church Council are required to insure, maintain and improve the buildings and have full access to them and enjoy the income from rentals. As most of the risks and rewards of ownership are with the Church Council, the buildings have been included in these financial statements at deemed cost based on an insurance assessor valuation extant in 2015.

Risk Management

During the year, a risk management review work was undertaken by the Property Committee in terms of Health & Safety and fire risks. A detailed risk assessment was undertaken following government guidance before the church premises were reopened. All of the necessary adjustments were made to ensure the premises were Covid-secure.

The Church Council leadership team continued to oversee the risks relating to not successfully delivering the Church's objectives. It increased its meetings to monthly to consider issues and agree actions to mitigate the effects of the impact on achieving objectives caused by the restrictions as a result of Covid-19. It reports back to Church Council, with recommendations. Church Council took leadership of ensuring data protection and safeguarding risks were addressed.

Safeguarding

The church believes that every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. The Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches. The Church has provided support, advice and training for lay and ordained people to help 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.

Worship, fellowship, pastoral care, mission and service

During the first part of the year we successfully ran Thursday club (34 members) for those aged 14 plus and Tuesday club (38 members and junior leaders) for those aged 11-13. We were encouraged to see more from these groups attending worship on each Sunday morning, up until March 2020. From March until October 2020, online meetings were held.

The church has employed a Families' Worker for four years. This role has focused on sharing the love of Jesus and serving young families in the local area. Until March 2020 we ran MC Kids on Sunday mornings, welcoming up to 10 young families each Sunday. As well as the Families Workers, MC Kids was supported by church members volunteering to provide craft activities, worship and Christian teaching.

Again, until March we continued to offer quarterly 'Ignite' contemporary services on Saturdays to complement Sunday mornings, with food provided by the church. Some 50 people on average attended with most under 25 years old. We also offered a monthly prayer breakfast (this moved to on-line from March) and bible studies (also moved online). We also introduced Take time bible study and meditation each Wednesday during the period.

In terms of developing our Sunday worship, we have undertaken many local arrangements, involving a greater number of our congregation in planning and leading Sunday worship. These local arrangements continued once the church reopened in August.

We continued to run free-to-all fellowship focused community events, particularly the Friday Coffee morning and Film Club. These events offered the opportunity to all in our local community to join us to simply share time and company together, building a loving community. From March these activities ceased.

Many Church members, and those who worship with us, gave their time and effort to run, host and offer support to these activities, making the love of Jesus visible to the local community.

We have continued to share the Good News of the Gospel with those locally and through the Tuesday and Thursday clubs. From October 2020 we have gradually started to meet in COVID-secure environments ensuring we follow government rules in terms of number, distancing, protective equipment and cleaning.

Volunteers

During the year, just over 60 individuals supported the church in a voluntary capacity for events including: Sunday worship, Ignite worship, junior church, Messy Church, Prayer breakfast, Easter breakfast, Tuesday Club, Thursday Club, Coffee morning, Film group, summer clubs, Pastoral visiting, bible study groups, church workdays and other church activities. Many of our volunteers supported several different activities.

Reserves

Our total net unrestricted Reserves, excluding reserves relating to the church building, stood at £86,413 (2018-19 £69,842). Our Reserves policy is to hold enough unrestricted reserves to meet the cost of major repairs and to smooth income fluctuations. Our aim is to hold reserves not exceeding seven months of

expenditure. We currently plan to deploy our reserves over the coming years to fund youth and family work and contribute towards the building upkeep.

Our cash-based Reserves are held in interest bearing accounts. Amounts not required to meet immediate expenditure are invested with the Central Finance Board of the Methodist Church, who aim to apply a Christian based ethical investment regime. Funds held for immediate use are held in our HSBC current accounts.

Plans for the future

As the country adapts to a new normal, we have continued to develop our approach, and in the year ahead we will be focusing on developing our digital ministry. We will invest in our AV equipment. We will continue to invest to make our buildings safe, including protective equipment to allow our musicians to safely perform together during worship. We aim to continue to offer youth work and family work to the local community around Warlingham. We will seek to continue to fund this work from giving by church members but will also look to other external funding over the year.

We continue to pray and thank God for all the blessings we have as His church and rely on His grace.

Church Council Members' (Trustees') responsibilities in relation to the financial statements

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In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
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- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
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Independent Examination of the Accounts

The independent examination of the accounts was kindly undertaken by John Bamford (FCA).

CM Juman

Approved by the Church Council and signed on their behalf
Curtis Juman
Secretary to the Finance Committee

27th October 2020

Independent Examiner's Report

Report to the members (trustees) of Warlingham Methodist Church on accounts for the year ended 31 August 2020 (Charity no: 1156399) set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

Signed: R.J.E. Bamford

Date: 17th December 2020

Name: Mr. R.J.E. Bamford

Relevant professional qualification: FCA

Address: 9 Peter Avenue, Oxted, Surrey RH8 9LG.

Statement of Financial Activities (SOFA) For the year ended 31 August 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 2019-20 £	Unrestricted Funds £	Restricted Funds £	Total 2018-19 £
Income							
Offerings	2	69,166	10,685	79,851	54,950	91,484	146,434
Donations	3	1,336	24,500	25,836	1,211	17,870	19,081
Gift Aid		14,207	1,395	15,602	13,411	4,328	17,739
Interest		595	-	595	495	-	495
Rental Income		18,380	-	18,380	22,995	-	22,995
Other Income		2,587	1,100	3,687	3,778	1,625	5,403
Total Income		106,271	37,680	143,951	96,840	115,307	212,147
Expenditure							
Circuit assessment		33,829	-	33,829	37,375	-	37,375
Grants		100	-	100	471	147	618
Property upkeep		7,551	4,485	12,036	8,092	32,195	40,287
Utilities & insurance		8,214	-	8,214	8,580	-	8,580
Youth & Family work	4	30,904	17,884	48,788	31,222	21,659	52,881
Caretaker	4	5,690	-	5,690	7,553	-	7,553
Mission work		1,443	1,760	3,203	1,302	6,019	7,321
Depreciation		10,834	-	10,834	10,834	-	10,834
Other expenditure		2,039	-	2,039	2,175	-	2,175
Total Charitable Expenditure		100,604	24,129	124,733	107,604	60,020	167,624
Net Income/(Expenditure) before transfers		5,667	13,551	19,218	(10,764)	55,287	44,523
Transfers	12	-	-	-	54,170	(54,170)	-
Other gains/losses							
Net movement in Funds		5,667	13,551	19,218	43,406	1,117	44,523
Total Funds brought forward		1,787,361	31,432	1,818,793	1,743,955	30,315	1,774,270
Total Funds carried forward		1,793,028	44,983	1,838,011	1,787,361	31,432	1,818,793

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

There were no fundraising costs.

There were no endowment funds nor gains/losses on investments or asset revaluations.

Balance Sheet as at 31 August 2020

	Notes to the Accounts	Unrestricted Funds £	Restricted Funds £	Total 2019-20 £	Total 2018-19 £
Fixed Assets					
Church building and other property	7	1,706,614	-	1,706,614	1,717,449
Total fixed asset			-		1,717,449
Current Assets					
Debtors & prepayments	10	20,992	1,395	22,387	7,870
Central Finance Board Deposits	9	34,365	42,927	77,292	72,983
Cash at Bank and in hand	9	31,056	877	31,933	20,557
Total current assets					101,410
		86,413	45,199	131,612	
Current Liabilities					
Creditors (due within 1 year)	11	-	216	216	66
Total current liabilities		-	216	216	66
Net current assets		86,413	44,983	131,396	101,342
Total assets less current liabilities		1,793,028	44,983	1,838,011	1,818,793
Net assets		1,793,028	44,983	1,838,011	1,818,793
Funds of the Church					
Unrestricted General Fund	12	1,793,028	-	1,793,028	1,787,361
Restricted Funds	12	-	44,983	44,983	31,432
Total Funds		1,793,028	44,983	1,838,011	1,818,793

There were no endowment funds.

Heather Juman

Mrs. H. Juman
Treasurer

17th December 2020

Notes to the Accounts

1. Accounting framework and accounting policies

i Accounting framework

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

ii Basis

These accounts have been prepared on the basis of historical cost on the accruals basis.

iii Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue. No attempt is made to measure the value of services donated by volunteers. In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised.

iv 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.

v VAT

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

vi Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the building to be not less than its deemed cost to date. The property has been reviewed for impairment. Plant and Machinery are depreciated over five years and furniture and fittings over ten years.

vii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

viii. Funds

Restricted funds relate to incoming resources which are to be used in accordance with the donor's wishes. Unrestricted funds have no such restrictions on their use and may be applied for any charitable purpose in accordance with the church's aims and objectives. Details of Funds are shown at note 12.

ix. Pensions

The Church makes contributions towards a defined contribution pension scheme equivalent to 6% of salary for relevant staff.

2. Donations & legacies	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Collections	69,166	10,685	75,891	146,434
Tax credits	14,207	1,395	15,602	17,739
Donations	1,336	24,500	25,336	19,081
Legacies (shown in <i>Other</i>)	-	-	-	2,000
Total	84,709	36,580	121,289	185,254

3. Fundraising and support costs

There were no fundraising costs as fundraising activity was undertaken by church members on a voluntary basis. All support roles are undertaken by church members at no cost.

4. Salaries and associated costs

Salaries were paid to four (2019: five) employees (2 part-time youth workers, 1 part-time families' worker, 1 part-time cleaner, equivalent to 1.8 full time equivalents).

	2020 Total £	2019 Total £
Gross pay	44,545	46,673
Employer's National Insurance Contributions	1,687	1,574
Employer's pension contributions	1,554	1,819
Total staff costs	47,786	50,066

No employees received employee benefits in excess of £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above the living wage.

5. Trustee payments and expense

No trustees received any payments for additional services to the Church (2019: £Nil).

Expenses refunded to Trustees, covering equipment, stationery supplies, catering supplies and repair costs, all supported by receipts were paid to 3 Trustees (2019: 3 Trustees). The total amount of expenses was £3,253 (2018-19: £1,232). The increase this year relates to the purchase a laptop for family work and COVID hygiene supplies.

6. Independent Examination fees

No fees were charged by the independent examiner for the independent examination or any other service (2019: £Nil).

7. Tangible Fixed Assets

	Buildings	Plant and machinery	Fixtures and fittings	Assets under construction	Total
	£	£	£	£	£
Cost or valuation					
At 1 September 2019	1,674,112	61,920	78,829	-	1,814,861
Additions in the year	-	-	-	-	-
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2020	1,674,112	61,920	78,829	-	1,814,861
Depreciation					
At 1 September 2019	-	18,584	78,829	-	97,413
Additions in the year	-	10,834	-	-	10,834
Revaluations in the year	-	-	-	-	-
Less: Disposals in the year	-	-	-	-	-
At 31 August 2020	-	29,418	78,829	-	108,247
Net Book Value					
At 31 August 2020	1,674,112	32,502	-	-	1,706,614
Net Book Value					
At 31 August 2019	1,674,112	43,336	-	-	1,717,449

The Church has no freehold land.

8. Capital Commitments

The church has no capital commitments (2019, none).

9. Cash at bank and in hand

	2020 £	2019 £
Church HSBC Account and impress account	31,236	19,860
Internal Organisations	697	697
CFB Accounts	77,292	72,983
	109,225	93,540

10. Debtors

	2020 £	2019 £
Gift Aid due	22,387	7,870

11. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	-
Collection due to others	216	66
	216	66

12. Funds

Fund	Balance at 1-Sep-2019 £	Income	Expenditure	Transfers	Balance at 31-Aug-2020 £
		£	£	£	
General	1,787,361	106,271	100,604		1,793,028
Total unrestricted	1,787,361	106,273	100,607		1,793,028
Youth & Families work	24,152	34,160	17,884		40,428
Building Fund	6,583		4,485		2,097
Alpha course	-	750			750
Weekend Retreat	-	1,760	1,760		-
Internal organisations	697				697
Benevolent Fund	-	1,010			1,010
Total restricted	31,432	37,680	24,129		44,983
Total Funds	1,818,793				1,838,011

Youth & Families work funds are to meet the costs of employing the youth and family worker and the costs of activities related to youth and family related event costs.

Building Fund resources are for the purpose of refurbishing the church and halls. Funds given by church members to the Building Fund may be used also for the general maintenance costs of the buildings.

Alpha course resources related to the running Alpha courses and Christianity explored.

The Weekend Retreat fund was to meet the cost of a retreat to a Christian centre for those new to the church, particularly low-income families.

Internal organisations are resources and costs related to running the church Badminton club and Women's group. These have been inactive.

Benevolent Fund was created this year to support those in hardship as a result of changes caused by government rules and the economic downturn as a result of Covid,

13. Related Party Transactions

There were no related party transactions during the year.