

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales · Charity number 514361

Details

Status Registered

Legal form Other

Registered 1983-11-02

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

Contact

Address Gt Eccleston Free Methodist Church
Hall Lane
Great Eccleston
Preston
PR3 0XN

Phone 01995670602

Website www.greatecclestonchurch.com

Activities

Objects: THE FURTHERANCE IN GREAT ECCLESTON OF THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE FREE METHODIST CHURCH OF NORTH AMERICA IN ACCORDANCE WITH THE DOCTRINES, DISCIPLINES AND USAGES OF THAT CHURCH FOR THE TIME BEING AS SET FORTH IN THE BOOK OF DISCIPLINE.

Activities: We are a family church, committed to serving God, one another and our community. Our mission is to see lives transformed by God's grace and power. On Sundays we come together to worship, hear the preaching of God's word and enjoy fellowship. There is a Sunday school and creche for the children. We have a mid-week prayer meeting, parent and toddler group, kidz club and youth club.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** GREAT ECCLESTON
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£73,868	£80,540	-	-
2023-12-31	£73,856	£89,820	-	-
2022-12-31	£63,048	£89,607	-	-
2021-12-31	£52,360	£60,324	-	-
2020-12-31	£47,283	£44,715	-	-

Trustees

Name	Role	Appointed
Rev Stephen Dunn	Chair	2021-06-01
Alison Groves		2019-05-16
Lynn Salthouse		2025-10-20
Patricia Louise Whitaker		2024-10-14
Peter Kevin Ayling		2024-10-14
ROB TOMKINS		2018-04-26

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales - Charity number 514361

Accounts

GREAT ECCLESTON FREE METHODIST CHURCH
CHARITY COMMISSION REGISTERED NUMBER: 514361

TRUSTEES ANNUAL REPORT FOR THE YEAR 01/01/2024 TO 31/12/2024

Legal and administrative information

- Principal Address: Great Eccleston Free Methodist Church
Hall Lane
Great Eccleston
Preston
PR3 0XN
- Governing Document: Trust Deed sealed on 21 April 1983 as amended by scheme dated 9 March 2000, this makes all members of the Official Board (now known as the Church Leadership Team) of Great Eccleston Free Methodist Church Trustees.
- Objects of the Charity: The furtherance of the religious and other charitable work of the Free Methodist Church of North America (United Kingdom District).
- Bank Accounts During the year 2024 two bank accounts were held by the Church:
General fund current account- Santander UK plc.
General fund deposit account- Virgin Money
- Bankers: Santander UK plc
Customer Service Centre
Bootle
Merseyside
L30 4GB
- Virgin Money
Savings Operations
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL
- Independent Examiner: Rev. Alan Clements, MA, FCIE, ACIB.
15 Carleton Road
Great Knowley
Chorley PR6 8TQ

Trustees and Governance

The trustees legally responsible for the control and management of the charity during 2024 were as follows:

Mr Peter Ayling	(Treasurer) (Appointed 14 th October 2024)
Rev. Stephen Dunn	(Chairman)
Miss Alison Groves	(Secretary)
Mrs Colleen Halsall	(Resigned 14 th October 2024)
Mrs Christine E Kelsall	(Treasurer until resigned 14 th October 2024))
Mr Christopher Matthews	
Mr. Robert Tomkins	(Church Delegate and Vice Chairman)
Mrs Louise Whitaker	(Appointed 14 th October 2024)

Trustee selection method: Trustees are nominated by Members of the Society of the Great Eccleston Free Methodist Church at an Annual Society Meeting.

Charity's Custodian Trustees: Assets are held by the Trustees of the Church.

The Trustees have the following Policies in place relating to Safeguarding, Health and Safety, GDPR/Privacy, Equal Opportunities, and Financial Controls(expenses). They are aware that there are further policies to be adopted in due course.

Activities and Achievements

The Great Eccleston Free Methodist Church is part of a worldwide network of "Free Methodist" churches and one of a number of Free Methodist Churches in the United Kingdom Conference. Each Church is an individual charity with its own Charity Document while the Spiritual ethos is laid down in the Free Methodist Book of Discipline.

The vision statement of Great Eccleston Free Methodist Church is 'To be a vibrant, multi-generational, Spirit-filled community of faith, centered on Jesus and sharing Him with others well.'
Our purpose statement 'To Love God and Love People'.

We seek to live out our vision with an aim to achieve the following:

- Points of connection with every age group of society (John 4 v 1 to 30)
- Every member of the church able to attend a connect group and prayer meeting (John 15 and Hebrews 10 v 24)
- Building Community, with village life being central (Matthew 28 v 19 and 20)
- Sharing hospitality and welcome with generosity. (Mark 12 v 31)
- Every member of the church using their God given gifts in service within the church (1 Corinthians 12 v 12-31)
- A new worship centre (Isaiah 54 v 2)

Throughout the year we held the following regular events in addition to Sunday morning worship and Young Church :

- Tiddlers (parent and toddlers group).
- Kidz Clubs (school years 1 to 4) and Plus (school years 5 and above)
- Connect Groups (for Christian fellowship, Bible study and prayer)
- Free weekly Community Coffee Morning
- The Orchard Church Community Garden Project meeting twice a week
- Netball Team (part of the Wednesday evening SportsReach league)
- Prayer and Praise once a month on Sunday evenings
- Prayer meetings twice a month on Sunday evenings and Wednesday mornings.

We have held several regular events across the community for the general public benefit:

- As part of the annual Great Eccleston Agricultural Show in July we hosted a tent providing a rest stop, children's craft activities, balloon art creations and displays of church activities.
- Messy Church craft-based events for young families
- Over the autumn an Alpha Course was held.

Throughout 2024 Rev. Steve Dunn has continued to serve as full time lead pastor.

We are thankful to God for His continued provision of gifts, tithes, and offerings for the work at Great Eccleston, the support of ministries and charities in the United Kingdom and across the world.

The Church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a significant number of people. It would be impossible to place a value on these gifts in kind for which the trustees are extremely grateful.

The attached Financial Statements show the Church's financial position at the end of 2024 which the Trustees consider to be sound.

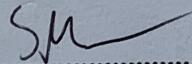
Reserve Policy: That the balance of the Church's General fund is to be maintained so as sufficient to provide cover for 3 months typical expenditure – with this in mind the minimum reserve is currently set at £25,000.

Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

the trustees have approved the report above; and
have authorised me to sign it on their behalf.

Signature:


.....

Full Name:

Rev Stephen Dunn

Position:

Pastor and Chair of the Church Leadership Team

Date:

4/8/..... 2025

Independent Examiner's Report.

Independent Examiner's Report to the Trustees of the Great Eccleston Methodist Church, C.C. number 514361, for the year ending 31st. December 2024.

I report on the accounts of the charity for the year ended 31st. December 2024.

Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

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

Basis of the independent examiner's report.

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

Independent examiner's statement.

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

1. which gives me reasonable cause to believe that in any material respect the requirement to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met,
2. to which, in my opinion, attention should be drawn order to enable a proper understanding of the accounts to be reached.

Signed. *Alan A Clements*

Fellow of the Association of Charity Independent Examiners

Date *19/8/25*

Rev'd. A. A. Clements MA, ACIB, FCIE.
15 Carleton Road,
Great Knowley,
Chorley PR6 8TQ

Great Eccleston Free Methodist Church.

Financial Statements for the year ending 31st. December 2024.

Receipts	Unrestricted	Total 2024 £	£	Total 2023 £
Offerings		36,037		
Gift Aid Refund		5,663		
Rental from Houses		22,446		
Rental from Land		7,500		
Bank Interest		428		
Other		1,794		
Total Receipts		73,868	73,868	
 Payments				
Pastor		36,199		
Travel		1,021		
Mission		5,760		
FMUK Conf		2,631		
Utilities		948		
Licences		310		
Stationery and Printing		238		
Cleaning and Catering		2,148		
Speakers		799		
Building Maintenance		20,656		
Retails Maintenance		739		
Outreach inc. Sportsreach		4,122		
Net Ball Teams		459		
Children Ministries		608		
Child Protection		414		
Minibus		249		
Sound and Vision		139		
Community Garden		337		
Other		2,764		
Total Payments		80,540	80,540	
Surplus / (deficit) for the year			(6,672)	
Bank balance as at 1st. January 2024			56,814	
Bank balance as at 31st. December 2024			50,142	56,814

Great Eccleston Free Methodist Church.

Statement of Assets and Liabilities as at 31st. December 2024.

Monetary Assets	Unrestricted 2024 £	Unrestricted 2023 £
Virgin Money Charity Deposit Account	31,958	
Santander Business Account	18,184	
Tctal Monetary Assets	50,142	56,814

Non-Monetary Assets

Great Eccleston Free Methodist Church has these assets as follows -

Church premises in Hall Lane, Great Eccleston.
Lodge Farm land and buildings in Hall Lane, Great Eccleston.

These accounts were approved by the trustees on the 4/8/2025

and signed on their behalf by S/D

Rev. S. Dunn

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales - Charity number 514361

Accounts

Charity Number: 514361

**GREAT ECCLESTON FREE
METHODIST CHURCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2023**

GREAT ECCLESTON FREE METHODIST CHURCH

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GREAT ECCLESTON FREE METHODIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Legal and administrative information

Principal Address:	Great Eccleston Free Methodist Church Hall Lane Great Eccleston Preston PR3 0XN
Governing Document:	Trust Deed sealed on 21 April 1983 as amended by scheme dated 9 March 2000, this makes all members of the Official Board (now known as the Church Leadership Team) of Great Eccleston Free Methodist Church Trustees.
Objects of the Charity:	The furtherance of the religious and other charitable work of the Free Methodist Church of North America (United Kingdom District).
Specific Investment Powers:	The Church has a single, General Fund, deposit account with Virgin Money. During the year 2023 two bank accounts were held by the Church: <i>General fund current account-</i> Santander UK plc. <i>General fund deposit account-</i> Virgin Money
Bankers:	Santander UK plc Customer Service Centre Bootle L30 4GB Virgin Money Savings Operations Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Independent Examiner:	CWR Chartered Accountants, 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

Trustees and Governance

The trustees legally responsible for the control and management of the charity during 2023 were as follows:
(All trustees acted for the whole of 2023).

Rev. Stephen Dunn	(Chairman)
Miss Alison Groves	(Secretary)
Mrs Colleen Halsall	
Mrs Christine E Kelsall	(Treasurer)
Mr. Christopher Matthews	
Mr. Robert Tomkins	(Church Delegate and Vice Chairman)

Trustee selection method: Trustees are nominated by Members of the Society of the Great Eccleston Free Methodist Church. Those nominated are then confirmed or selected by secret ballot of Society Members at an Annual Society Meeting (ASM).

Charity's Custodian Trustees: Assets are held by the Trustees of the Church (the Trustees listed above.)

Activities and Achievements

The Great Eccleston Free Methodist Church is part of a worldwide network of "Free Methodist" churches and one of a number of Free Methodist Churches in the United Kingdom Conference. Each Church is an individual charity with its own Charity Document while the Spiritual ethos is laid down in the Free Methodist Book of Discipline.

The vision statement of Great Eccleston Free Methodist Church is 'To be a vibrant, multi-generational, Spirit-filled community of faith, centered on Jesus and sharing Him with others well.' Our purpose statement 'To Love God and Love People'.

We seek to live out our vision with an aim to achieve the following:

- Points of connection with every age group of society (John 4 v 1 to 30)
- Every member of the church able to attend a connect group and prayer meeting (John 15 and Hebrew 10 v 24)
- Building Community, with village life being central (Matthew 28 v 19 and 20)
- Sharing hospitality and welcome with generosity (Mark 12 v 31)
- Every member of the church using their God given gifts in service within the church (1 Corinthians 12 v 12-31)
- A new worship centre (Isaiah 54 v 2)

Throughout the year we held the following regular events in addition to Sunday morning worship and Young Church (previously called Sunday School):

- Tiddlers (parent and toddlers group)
- Kidz Club (school years 1 to 4)
- Kidz Club Plus (school years 5 and above)
- Connect Groups (for friendship, discussion, and encouragement as we connect together)

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2023

- Free weekly Community Coffee Morning
- The Orchards Church Community Garden Project meeting twice a week (a place for people to grow both physically and spiritually)
- Netball Team (part of Wednesday evening SportsReach league)
- Prayer and Praise twice a month on Sunday evenings.

We have held several regular events across the community for the general public benefit:

- As part of the annual Great Eccleston Agricultural Show in July this year we hosted a tent providing a rest stop, children's craft activities, balloon art creations and displays of church activities.
- Messy Church craft-based events for young families celebrated Easter, the King's Coronation, Harvest and Christmas.
- Over the Autumn an Alpha Course was held.

We have also sought to care for the local bereaved, sick and those going through difficult times by our flower, and visitation ministries. At Christmastime, each home within the local community received a Christmas invitation to welcome them to join us for our Christmas events.

Throughout 2023 Steve Dunn has continued to serve as full time lead pastor.

We are thankful to God for His continued provision of gifts, tithes and offerings for the work at Great Eccleston, the support of ministries and charities in the United Kingdom and across the world.

The Church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a significant number of people. It would be impossible to place a value on these gifts in kind for which the Trustees are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

The attached Financial Statements show the Church's financial position at the end of 2023 which the Trustees consider to be sound.

Policies


Reserve Policy: That the balance of the Church's General fund is to be maintained so as sufficient to provide cover for 3 months typical expenditure – with this in mind the minimum reserve is currently set at £20,000.

Investments Selection Policy: A range of Building Society and Bank accounts available to charities, and therefore, tax free for tax exempt charities, were considered by the Official Board of the Church. Those chosen were those giving the highest rate of interest.

Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

Signature: 
Full Name: Rev Stephen Dunn
Position: Pastor and Chair of the Church Leadership Team
Date: ...29/09/2024

GREAT ECCLESTON FREE METHODIST CHURCH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF GREAT ECCLESTON FREE METHODIST CHURCH

Year ended 31st December 2023

I report to the trustees on my examination of the financial statements of the Great Eccleston Free Methodist Church ('the charity') for the year ended 31st December 2023.

Responsibilities and basis of report

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


I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 giving me cause to believe that in any material respect:

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

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


Phillip Dennison ACA FCCA
Independent Examiner

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 31ST DECEMBER 2023

	Note	Unrestricted Funds		Restricted Funds	Total Funds For the Year Ended 31 December 2023	Total Funds For the Year Ended 31 December 2022
		General	Designated			
		£	£	£	£	£
Incoming Resources						
Generated Funds						
Voluntary Income:						
Tithes & Offerings (including Gift Aid)	1	34,290	-	-	34,290	28,092
Income Tax Recoverable (Gift Aid)	1	4,286	-	-	4,286	3,512
Donations		520	-	-	520	2,240
Legacies		-	-	-	-	-
Gifts for Specific Purposes		-	1,045	-	1,045	991
Gain on disposal of Furniture		-	-	-	-	70
Investment Income:						
Bank Interest		354	-	-	354	442
Grazing Rent - Lodge Farm		-	7,561	-	7,561	7,489
Rent - Rehoboth		-	11,400	-	11,400	7,800
Rent - Great Eccleston Lodge		-	14,400	-	14,400	12,412
Charitable Activities						
Football Team Income		-	-	-	-	-
Total Incoming Resources		39,450	34,406	-	73,856	63,048
Resources Expended						
Charitable Expenditure						
Charitable Activities	2	81,914	578	-	82,492	66,851
Governance Costs	12	1,890	-	-	1,890	1,926
Other	3	-	5,438	-	5,438	20,830
Total Resources Expended		83,804	6,016	-	89,820	89,607
Transfer Between Funds	15	7,301	(7,301)	-	-	-
Net Movements in Funds		(37,053)	21,089	-	(15,964)	(26,559)
Reconciliation of Funds						
Balances Brought Forward 1st January 2023		950,207	7,301	-	957,508	984,067
Balances Carried Forward 31st December 2023		<u>913,154</u>	<u>28,390</u>	<u>-</u>	<u>941,544</u>	<u>957,508</u>

GREAT ECCLESTON FREE METHODIST CHURCH

BALANCE SHEET
YEAR END 31ST DECEMBER 2023

	Note	2023 £	2022 £
Fixed Assets			
Land and Buildings	4	870,880	890,880
Fixtures, Fittings & Equipment	5	3,852	5,136
Motor Vehicles	5	1,615	2,153
		876,347	898,169
Current Assets			
Debtors and Prepayments	6	11,003	7,914
Cash at Bank		56,814	53,956
Cash in Hand		-	-
		67,817	61,870
Creditors: Amounts falling due within one year	7	(2,620)	(2,531)
Net Current Assets		65,197	59,339
Net Assets		941,544	957,508
Funds			
Unrestricted Funds:			
General Fund		36,807	52,038
Fixed Asset Fund		876,347	898,169
Designated Fund	15	28,390	7,301
Restricted Funds	8	-	-
Total Funds		941,544	957,508

These accounts were approved by the trustees on the 25/04/2024 and signed on their behalf by:


.....
Rev S Dunn

The notes on pages 10 to 15 form part of these accounts

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2023

ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below.

Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Funds

The accounts include all transactions, assets and liabilities for which the Trustees & Church Leadership Team are responsible in law.

Unrestricted funds are those available to the Trustees and Church Leadership Team for general use without restriction, in furtherance of the charity's objectives.

Designated Funds (unrestricted) are those, where donors have expressed a preference, without imposing a trust, or unrestricted funds set aside at the discretion of the trustees for specific purposes, details of which are given in note 15.

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Restricted funds are detailed in note 8.

No accounts of informal gatherings of church members are included, as these are not under the direct control of the Church Leadership Team.

Incoming Resources

Tithes and Offerings are recognised when received by or on behalf of the Church. Income under gift aid is recognised only when received, and income tax recoverable is calculated on income actually received.

Gifts in Kind

The church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It would be impossible to place a value on these gifts in kind for which we are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2023**

ACCOUNTING POLICIES (CONTINUED)

Freehold Land and Buildings

The church buildings have been included at their insurance valuation at 1/1/97.

Land and buildings at Lodge Farm, Hall Lane, Great Eccleston, have been included at probate valuation at 15 September 2005. Renovations and alterations to Lodge Farm are included at cost.

Fixtures, Fittings and Equipment

Assets were valued by the Trustees at 1/1/97. Later additions are at cost, with items under £500 being written off in year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of the asset as follows:

Land and Buildings	-	Nil
Fixtures, Fittings and Equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

Governance Costs

Governance costs include costs of the preparation and examination of the statutory accounts.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions apply when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purpose of each fund are included in the note to the financial statements.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2023

1. Income Tax Recoverable

Income Tax recoverable includes a debtor of £7,032 in respect of tax to be claimed on gift aid for the 2022 to 2023 financial years.

2. Charitable Activities

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year	For the year
				ended 31 December 2023	ended 31 December 2022
£	£	£	£	£	
Pastor Stipend	37,077	-	-	37,077	35,860
Church Worker	-	-	-	-	22
Manse running costs	677	-	-	677	621
Church running costs	27,425	-	-	27,425	10,201
Minibus expenses	1,845	-	-	1,845	2,578
Visiting preachers expenses	760	-	-	760	515
Outreach and Evangelism	1,938	-	-	1,938	2,352
Giving and donations	4,232	578	-	4,810	5,982
Childrens and youth work	1,882	-	-	1,882	1,798
Depreciation of fixed assets	1,822	-	-	1,822	2,429
Conference levy	2,296	-	-	2,296	2,679
Printing and stationery	205	-	-	205	769
Legal fees	-	-	-	-	-
Travel expenses and accomodation	1,755	-	-	1,755	1,045
	81,914	578	-	82,492	66,851

3. Other Charitable Expenditure

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year	For the year
				ended 31 December 2023	ended 31 December 2022
£	£	£	£	£	
Lodge Farm Expenses	-	1,528	-	1,528	3,555
Rehoboth Expenses	-	3,910	-	3,910	17,275
	-	5,438	-	5,438	20,830

4. Freehold Land and Buildings

	2023	2022
	£	£
<u>Church Buildings</u>		
Hall Lane, Great Eccleston (At Insurance Cover Valuation 01/01/1997)	206,000	206,000
<u>Land and Buildings</u>		
Lodge Farm, Hall Lane, Great Eccleston (At Probate Value 15/09/2005)	500,000	500,000
Alterations at Cost	201,880	201,880
Disposal of Garage	(17,000)	(17,000)
Disposal of Parcel of Land	(20,000)	
	870,880	890,880

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2023

5. Other Tangible Assets

	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
Cost			
At 1st January 2023	20,416	7,594	28,010
Additions	-	-	-
At 31st December 2023	<u>20,416</u>	<u>7,594</u>	<u>28,010</u>
Depreciation			
At 1st January 2023	15,280	5,441	20,721
Charge in period	1,284	538	1,822
At 31st December 2023	<u>16,564</u>	<u>5,979</u>	<u>22,543</u>
Net Book Values			
At 1st January 2023	5,136	2,153	7,289
At 31st December 2023	<u>3,852</u>	<u>1,615</u>	<u>5,467</u>

Church fixtures, fittings and equipment were valued by the Board and Trustees at 1st January 1997. Later additions are included at cost.

6. Debtors and Prepayments

	2023 £	2022 £
Tax Refund on Gift Aid	7,032	5,869
Prepayments	3,907	1,981
Other Debtors	64	64
	<u>11,003</u>	<u>7,914</u>

7. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals	2,620	2,531
Other Creditors	-	-
	<u>2,620</u>	<u>2,531</u>

8. Restricted Funds Movements

	1 January 2023	Income	Expenditure	Transfers	31 December 2023
Football Team	-	-	-	-	-
Gift for Service Recording Ministry	-	-	-	-	-
Gift for Specific Purposes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The balances at 1st January 2023 and 31 December 2023 are held in the Church bank accounts, as described in the Balance Sheet.

GREAT ECCLESTON FREE METHODIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2023**

9. Staff Emoluments

	Pastor	Church Worker	Cleaners	Total 2023
	£	£	£	£
Gross Salary	35,404	-	1,248	36,652
Employer's National Insurance	-	-	-	-
Pension Contributions	875	-	-	875
Life Insurance	798	-	-	798
	37,077	-	1,248	38,325

Total remuneration for the year amounted to £38,325 (2022: £36,937)

This was payable to the pastor and cleaners, this includes pension contributions, Permanent Health Insurance and Sabbatical costs.

The average number of paid staff for the year was 2 (2022: 3)

No employees earned over £60,000 in the year

10. Trustees Remuneration and Expenses

The trustees of the Church include the Pastor under the terms of the Trust Scheme sealed on 21 April 1983 as amended by the scheme date 9 March 2000. The aggregate remuneration paid by the Church totalled £37,077, made up of stipend, national insurance and pension contributions. In addition, payments totalling £1,598 were made to the Pastor for the reimbursement of travelling expenses. Authority for these payments is included in the Trust Deed.

No other remuneration or benefits were paid during the year.

11. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2023
	£	£	£
Unrestricted Funds	876,347	65,197	941,544
Restricted Funds	-	-	-
	876,347	65,197	941,544

12. Independent Examiners' Fee

Amount payable for the year was £1,890 including VAT.

13. Control

The charity is controlled by the Board of Trustees (Currently known as the Church Leadership Team)

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2023

14. Taxation

Great Eccleston Free Methodist Church is a registered charity number 514361. All the charity's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

15. Designated Funds

During 2006 the Church received a legacy from the late Mrs M Porter consisting of the farm land and buildings known as Lodge Farm, Hall Lane, Great Eccleston. The legacy has been included in the accounts at probate value. In accordance with the donor's wishes, the Trustees have decided that income from Lodge Farm will be set aside to meet expenses of that property in the first instance. The expenses for 2022 include electricity and council tax costs for Reheboth. Any surplus will be available for the general purposes of the Church. At a CLT meeting held in December 2012 it was agreed that any surplus from the balance of the Lodge Farm designated fund at the previous year end should be transferred into the general fund during the next financial year. The surplus for 2022 (£7,301) has been transferred in this accounting year.

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales - Charity number 514361

Accounts

Charity Number: 514361

**GREAT ECCLESTON FREE
METHODIST CHURCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2022**

GREAT ECCLESTON FREE METHODIST CHURCH

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GREAT ECCLESTON FREE METHODIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

Legal and administrative information

Principal Address:	Great Eccleston Free Methodist Church Hall Lane Great Eccleston Preston PR3 0XN
Governing Document:	Trust Deed sealed on 21 April 1983 as amended by scheme dated 9 March 2000, this makes all members of the Official Board (now known as the Church Leadership Team) of Great Eccleston Free Methodist Church Trustees.
Objects of the Charity:	The furtherance of the religious and other charitable work of the Free Methodist Church of North America (United Kingdom District).
Specific Investment Powers:	The Church has a single, General Fund, deposit account with Virgin Money. During the year 2022 two bank accounts were held by the Church: <i>General fund current account-</i> Santander UK plc. <i>General fund deposit account-</i> Virgin Money
Bankers:	Santander UK plc Customer Service Centre Bootle L30 4GB Virgin Money Savings Operations Jubilee House Gosforth Newcastle upon Tyne NE3 4PL
Independent Examiner:	CWR Chartered Accountants, 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Trustees and Governance

The trustees legally responsible for the control and management of the charity during 2022 were as follows: (All trustees, with the exception of Mr B Gibbons, Mrs C Halsall, Mrs M Horrocks, Mr C Matthews and Mrs D Montgomery acted for the whole of 2022).

Rev. Stephen Dunn	(Chairman)
Mr. Brian Gibbons	(Resigned 26 th September 2022)
Miss Alison Groves	(Secretary)
Mrs Colleen Halsall	(Appointed 26 th September 2022)
Mrs Muriel Horrocks	(Resigned 26 th September 2022)
Mrs Christine E Kelsall	(Treasurer)
Mr. Christopher Matthews	(Appointed 26 th September 2022)
Mrs Donna Montgomery	(Resigned 18 th January 2022)
Mr. Robert Tomkins	(Church Delegate and Vice Chairman from 8 th September 2021)

Trustee selection method: Trustees are nominated by Members of the Society of the Great Eccleston Free Methodist Church. Those nominated are then confirmed or selected by secret ballot of Society Members at an Annual Society Meeting (ASM).

Charity's Custodian Trustees: Assets are held by the Trustees of the Church (the Trustees listed above.)

Activities and Achievements

The Great Eccleston Free Methodist Church is part of a worldwide network of "Free Methodist" churches and one of a number of Free Methodist Churches in the United Kingdom Conference. Each Church is an individual charity with its own Charity Document while the Spiritual ethos is laid down in the Free Methodist Book of Discipline.

The vision statement of Great Eccleston Free Methodist Church is 'To be a People Transformed by God's Love - Taking His Life Changing Presence into our Communities.' Our purpose statement 'To Love God and Love People'.

We seek to live out our vision through

- RENEWING hearts and minds - As a church, we have a passion for people to discover God's love, and through this love to know the renewing of their hearts and minds, and so experience God's transforming power in their lives.
 - We provide various opportunities for people to meet together in worship, prayer and in fellowship where preaching and teaching can be received in a welcoming environment.
- RESTORING hope - As a church, we desire to be rooted in the love of God and demonstrate this love to restore hope to lives where hope has been lost, and this in turn has the potential to bring restoration to our relationships and to whole communities.
 - We offer a number of ministries for most ages groups where friendships can be formed and supported.
- REBUILDING lives - As a church, we believe that we were made to be in loving relationship, firstly with God, but also then with one another. We believe that Jesus came to bring healing from past wounds and to rebuild healthy relationships into our lives.
 - We seek to be a community where people feel they belong and are safe.

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Throughout the close year, we held the following regular events in addition to Sunday morning worship and young Church (previously called Sunday School).

- Tiddlers (parent and toddler's group).
- Kidz Club (school years 1 to 4).
- Kidz Club Plus (school years 5 and above).
- Connect Groups (for friendship, discussion and encouragement as we connect together).
- Free weekly Community Coffee Morning.
- Prayer and Praise on alternate Sunday evenings.

We have held several regular events across the community for the general public benefit:

- After 2 years of cancellations due to Covid, it was good to see a return of Great Eccleston Agricultural Show in July this year where we again hosted a tent providing a rest stop, children's craft activities a quiz and displays of church activities.
- In the Autumn, with concern over the increasing cost of living we opened up the Church for a weekly "Warm Welcome" event providing a safe, warm space with soup, crafts and board games.
- Autumn also saw us start a new work Church Orchard – to create the Great Eccleston Free Methodist Church Community Garden – a place for people to grow both physically and spiritually.

We have also sought to care for the local bereaved, sick and those going through difficult times by our flower, card and visitation ministries. At Christmastime, each home within the local community received a Christmas invitation to welcome them to join us for our Christmas events.

Throughout 2022 Steve Dunn has continued to serve as lead pastor, a role which was made a full time position from January 2022.

We are thankful to God for His continued provision of gifts, tithes and offerings for the work at Great Eccleston, the support of ministries and charities in the United Kingdom and across the world.

The Church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a significant number of people. It would be impossible to place a value on these gifts in kind for which the Trustees are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

The attached Financial Statements show the Church's financial position at the end of 2022 which the Trustees consider to be sound.

Policies

Reserve Policy: That the balance of the Church's General fund is to be maintained so as sufficient to provide cover for 3 months typical expenditure – with this in mind the minimum reserve is currently set at £17,500.

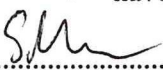
Investments Selection Policy: A range of Building Society and Bank accounts available to charities, and therefore, tax free for tax exempt charities, were considered by the Official Board of the Church. Those chosen were those giving the highest rate of interest.

Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

Signature:


.....

Full Name:

Rev Stephen Dunn

Position:

Pastor and Chair of the Church Leadership Team

Date:

4/12/..... 2023

GREAT ECCLESTON FREE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GREAT ECCLESTON FREE
METHODIST CHURCH
FOR THE YEAR ENDED 31ST DECEMBER 2022

I report on the accounts for the year ended 31st December 2022 which are set out on pages 8 to 15.

Respective Responsibilities of the Trustees and the Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

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

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commission.


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

Independent Examiner's Statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is shown below.

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 s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have 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.


Phillip Dennison FCCA FCA
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date 5/12/2023

GREAT ECCLESTON FREE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 31ST DECEMBER 2022


	Note	General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds For the Year Ended 31 December 2022 £	Total Funds For the Year Ended 31 December 2021 £
Incoming Resources						
Generated Funds						
Voluntary Income:						
Tithes & Offerings (including Gift Aid)	1	28,092	-	-	28,092	24,099
Income Tax Recoverable (Gift Aid)	1	3,512	-	-	3,512	2,882
Donations		2,240	-	-	2,240	390
Legacies		-	-	-	-	-
Gifts for Specific Purposes		-	430	561	991	652
Gain on disposal of Furniture		70	-	-	70	91
Investment Income:						
Bank Interest		442	-	-	442	94
Grazing Rent - Lodge Farm		-	7,489	-	7,489	6,761
Rent - Rehoboth		-	7,800	-	7,800	8,400
Rent - Great Eccleston Lodge		-	12,412	-	12,412	8,991
Charitable Activities						
Football Team Income		-	-	-	-	-
Total Incoming Resources		34,356	28,131	561	63,048	52,360
Resources Expended						
Charitable Expenditure						
Charitable Activities	2	65,688	-	1,163	66,851	56,275
Governance Costs	12	1,926	-	-	1,926	1,776
Other	3	-	20,830	-	20,830	2,273
Total Resources Expended		67,614	20,830	1,163	89,607	60,324
Transfer Between Funds	15	6,586	(6,586)	-	-	-
Net Movements in Funds		(26,672)	715	(602)	(26,559)	(7,964)
Reconciliation of Funds						
Balances Brought Forward 1st January 2022		976,879	6,586	602	984,067	992,031
Balances Carried Forward 31st December 2022		<u>950,207</u>	<u>7,301</u>	<u>-</u>	<u>957,508</u>	<u>984,067</u>

GREAT ECCLESTON FREE METHODIST CHURCH

BALANCE SHEET
YEAR END 31ST DECEMBER 2022

	Note	2022 £	2021 £
Fixed Assets			
Land and Buildings	4	890,880	890,880
Fixtures, Fittings & Equipment	5	5,136	2,641
Motor Vehicles	5	2,153	2,870
		898,169	896,391
Current Assets			
Debtors and Prepayments	6	7,914	9,394
Cash at Bank		53,956	82,306
Cash in Hand		-	-
		61,870	91,700
Creditors: Amounts falling due within one year	7	(2,531)	(4,024)
Net Current Assets		59,339	87,676
Net Assets		957,508	984,067
Funds			
Unrestricted Funds:			
General Fund		52,038	80,488
Fixed Asset Fund		898,169	896,391
Designated Fund	15	7,301	6,586
Restricted Funds	8	-	602
Total Funds		957,508	984,067

These accounts were approved by the trustees on the 4/12/23 and signed on their behalf by:


.....
Rev S Dunn

The notes on pages 10 to 15 form part of these accounts

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2022

ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below.

Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Funds

The accounts include all transactions, assets and liabilities for which the Trustees & Church Leadership Team are responsible in law.

Unrestricted funds are those available to the Trustees and Church Leadership Team for general use without restriction, in furtherance of the charity's objectives.

Designated Funds (unrestricted) are those, where donors have expressed a preference, without imposing a trust, or unrestricted funds set aside at the discretion of the trustees for specific purposes, details of which are given in note 15.

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Restricted funds are detailed in note 8.

No accounts of informal gatherings of church members are included, as these are not under the direct control of the Church Leadership Team.

Incoming Resources

Tithes and Offerings are recognised when received by or on behalf of the Church. Income under gift aid is recognised only when received, and income tax recoverable is calculated on income actually received.

Gifts in Kind

The church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It would be impossible to place a value on these gifts in kind for which we are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2022

ACCOUNTING POLICIES (CONTINUED)

Freehold Land and Buildings

The church buildings have been included at their insurance valuation at 1/1/97.

Land and buildings at Lodge Farm, Hall Lane, Great Eccleston, have been included at probate valuation at 15 September 2005. Renovations and alterations to Lodge Farm are included at cost.

Fixtures, Fittings and Equipment

Assets were valued by the Trustees at 1/1/97. Later additions are at cost, with items under £500 being written off in year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of the asset as follows:

Land and Buildings	-	Nil
Fixtures, Fittings and Equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

Governance Costs

Governance costs include costs of the preparation and examination of the statutory accounts.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions apply when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purpose of each fund are included in the note to the financial statements.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2022

1. Income Tax Recoverable

Income Tax recoverable includes a debtor of £5,869 in respect of tax to be claimed on gift aid for the 2021 to 2022 financial years.

2. Charitable Activities

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year ended 31 December 2022	For the year ended 31 December 2021
	£	£	£	£	£
Pastor Stipend	35,860	-	-	35,860	15,758
Church Worker	22	-	-	22	16,252
Manse running costs	621	-	-	621	625
Church running costs	9,639	-	562	10,201	10,632
Minibus expenses	2,548	-	30	2,578	734
Visiting preachers expenses	515	-	-	515	190
Outreach and Evangelism	2,302	-	50	2,352	2,124
Giving and donations	5,979	-	3	5,982	3,674
Childrens and youth work	1,280	-	518	1,798	1,720
Depreciation of fixed assets	2,429	-	-	2,429	1,837
Conference levy	2,679	-	-	2,679	1,840
Printing and stationery	769	-	-	769	330
Legal fees	-	-	-	-	-
Travel expenses and accomodation	1,045	-	-	1,045	559
	65,688	-	1,163	66,851	56,275

3. Other Charitable Expenditure

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year ended 31 December 2022	For the year ended 31 December 2021
	£	£	£	£	£
Lodge Farm Expenses	-	3,555	-	3,555	275
Rehoboth Expenses	-	17,275	-	17,275	1,998
	-	20,830	-	20,830	2,273

4. Freehold Land and Buildings

	2022	2021
	£	£
<u>Church Buildings</u>		
Hall Lane, Great Eccleston (At Insurance Cover Valuation 01/01/1997)	206,000	206,000
<u>Land and Buildings</u>		
Lodge Farm, Hall Lane, Great Eccleston (At Probate Value 15/09/2005)	500,000	500,000
Alterations at Cost	201,880	201,880
Disposal of Garage	(17,000)	(17,000)
	890,880	890,880

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2022

5. Other Tangible Assets

	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
Cost			
At 1st January 2022	16,209	7,594	23,803
Additions	4,207	-	4,207
At 31st December 2022	20,416	7,594	28,010
Depreciation			
At 1st January 2022	13,568	4,724	18,292
Charge in period	1,712	717	2,429
At 31st December 2022	15,280	5,441	20,721
Net Book Values			
At 1st January 2022	2,641	2,870	5,511
At 31st December 2022	5,136	2,153	7,289

Church fixtures, fittings and equipment were valued by the Board and Trustees at 1st January 1997. Later additions are included at cost.

6. Debtors and Prepayments

	2022 £	2021 £
Tax Refund on Gift Aid	5,869	6,791
Prepayments	1,981	2,539
Other Debtors	64	64
	7,914	9,394

7. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals	2,531	2,361
Other Creditors	-	1,663
	2,531	4,024

8. Restricted Funds Movements

	1 January 2022	Income	Expenditure	Transfers	31 December 2022
Football Team	240	-	(240)	-	-
Gift for Service Recording Ministry	362	-	(362)	-	-
Gift for Specific Purposes	-	561	(561)	-	-
	602	561	(1,163)	-	-

The balances at 1st January 2022 and 31 December 2022 are held in the Church bank accounts, as described in the Balance Sheet.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2022

9. Staff Emoluments

	Pastor	Church Worker	Cleaners	Total 2022
	£	£	£	£
Gross Salary	33,860	-	1,077	34,937
Employer's National Insurance	-	-	-	-
Pension Contributions	828	-	-	828
Life Insurance	1,172	-	-	1,172
	35,860	-	1,077	36,937

Total remuneration for the year amounted to £36,937 (2021: £33,927)
This was payable to the pastor and cleaners, this includes pension contributions,
Permanent Health Insurance and Sabbatical costs.

The average number of paid staff for the year was 3 (2021: 4)

No employees earned over £60,000 in the year

10. Trustees Remuneration and Expenses

The trustees of the Church include the Pastor under the terms of the Trust Scheme sealed on 21 April 1983 as amended by the scheme date 9 March 2000. The aggregate remuneration paid by the Church totalled £35,860, made up of stipend, national insurance and pension contributions. In addition, payments totalling £876 were made to the Pastor for the reimbursement of travelling expenses. Authority for these payments is included in the Trust Deed.

One or more trustees have been paid remuneration or have received other benefits from an employment with the Charity. The trustees only receive remuneration in respect of services they provide as staff members under their contract of employment, and not in respect of their role as trustees. The value of trustees' remuneration and other benefits was as follows:

Mrs M Horrocks (Cleaner)	
Remuneration	980
Employers' Pension Contributions	-

No other remuneration or benefits were paid during the year.

11. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2022
	£	£	£
Unrestricted Funds	898,169	59,339	957,508
Restricted Funds	-	-	-
	898,169	59,339	957,508

12. Independent Examiners' Fee

Amount payable for the year was £1,926 including VAT.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2022

13. Control

The charity is controlled by the Board of Trustees (Currently known as the Church Leadership Team)

14. Taxation

Great Eccleston Free Methodist Church is a registered charity number 514361. All the charity's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

15. Designated Funds

During 2006 the Church received a legacy from the late Mrs M Porter consisting of the farm land and buildings known as Lodge Farm, Hall Lane, Great Eccleston. The legacy has been included in the accounts at probate value.

In accordance with the donor's wishes, the Trustees have decided that income from Lodge Farm will be set aside to meet expenses of that property in the first instance. The expenses for 2021 include electricity and council tax costs for Eccleston Lodge which is part of Lodge Farm. Any surplus will be available for the general purposes of the Church.

At a CLT meeting held in December 2012 it was agreed that any surplus from the balance of the Lodge Farm designated fund at the previous year end should be transferred into the general fund during the next financial year. The surplus for 2021 (£6,586) has been transferred in this accounting year.

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales - Charity number 514361

Accounts

Charity Number: 514361

**GREAT ECCLESTON FREE
METHODIST CHURCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2021**

GREAT ECCLESTON FREE METHODIST CHURCH

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GREAT ECCLESTON FREE METHODIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Legal and administrative information

Principal Address:	Great Eccleston Free Methodist Church Hall Lane Great Eccleston Preston PR3 0XN
Governing Document:	Trust Deed sealed on 21 April 1983 as amended by scheme dated 9 March 2000, this makes all members of the Official Board (now known as the Church Leadership Team) of Great Eccleston Free Methodist Church Trustees.
Objects of the Charity:	The furtherance of the religious and other charitable work of the Free Methodist Church of North America (United Kingdom District).
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Independent Examiner:	CWR Chartered Accountants, 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

Trustees and Governance

The trustees legally responsible for the control and management of the charity during 2021 were as follows: (All trustees, with the exception of Rev S Dunn, Mr D Gibbons and Mrs D Montgomery acted for the whole of 2021).

Rev. Stephen Dunn	(Chairman) (Appointed 1 st June 2021)
Mr. David A Gibbons	(Church Delegate and Vice Chairman until resigned 8 th September 2021)
Mr. Brian Gibbons	
Miss Alison Groves	(Secretary)
Mrs Muriel Horrocks	
Mrs Christine E Kelsall	(Treasurer)
Mr. Edward T Montgomery	(Senior Steward. Local Ministerial Candidate until resigned 31 st December 2021)
Mr. Robert Tomkins	(Church Delegate and Vice Chairman from 8 th September 2021)
Mrs Donna Montgomery	(Appointed 8 th September 2021)

Trustee selection method: Trustees are nominated by Members of the Society of the Great Eccleston Free Methodist Church. Those nominated are then confirmed or selected by secret ballot of Society Members at an Annual Society Meeting (ASM).

Charity's Custodian Trustees: Assets are held by the Trustees of the Church (the Trustees listed above.)

Activities and Achievements

The Great Eccleston Free Methodist Church is part of a worldwide network of "Free Methodist" churches and one of a number of Free Methodist Churches in the United Kingdom Conference. Each Church is an individual charity with its own Charity Document while the Spiritual ethos is laid down in the Free Methodist Book of Discipline.

The vision statement of Great Eccleston Free Methodist Church is 'To be a People Transformed by God's Love - Taking His Life Changing Presence into our Communities.' Our purpose statement 'To Love God and Love People'.

We seek to live out our vision through

- RENEWING hearts and minds - As a church, we have a passion for people to discover God's love, and through this love to know the renewing of their hearts and minds, and so experience God's transforming power in their lives.
 - We provide various opportunities for people to meet together in worship, prayer and in fellowship where preaching and teaching can be received in a welcoming environment.
(During the Covid 19 Pandemic this has often been via internet platforms and conference calls.)
- RESTORING hope - As a church, we desire to be rooted in the love of God and demonstrate this love to restore hope to lives where hope has been lost, and this in turn has the potential to bring restoration to our relationships and to whole communities.
 - We offer a number of ministries for most ages groups where friendships can be formed and supported.
- REBUILDING lives - As a church, we believe that we were made to be in loving relationship, firstly with God, but also then with one another. We believe that Jesus came to bring healing from past wounds and to rebuild healthy relationships into our lives.
 - We seek to be a community where people feel they belong and are safe.

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

In January 2021 with the continuing and worsening Covid-19 pandemic situation locally, our socially distanced Sunday morning services which were being held using a pre-booking system within Covid-19 government guidelines were again paused and a Sunday morning zoom service was introduced. The weekly prayer meeting continued by conference phone call. All other normal face-to-face in person activities were suspended. In March 2021, as government guidelines allowed, we reopened Church for socially distanced Sunday morning services which were also on zoom for those who preferred to join remotely. From June to August 2021, we were able to enjoy the freedom on Sunday morning services outdoors as we were blessed with dry weather, they continued to also be on zoom until late July. From September 2021 services returned indoors and during the second part of the service children could again attend Sunday School. All other Youth and Children's work also restarted in September 2021.

By the close of the year, we were holding the following regular events in addition to Sunday morning worship and Sunday School.

- Tiddlers (parent and toddler's group).
- Kidz Club (school years 1 to 6).
- Youth Club (school years 7+).
- A Youth Cell group for friendship, discussion and encouragement.
- Prayer and Praise on alternate Sunday evenings.

In previous years we have held our regular events across the community for the general public benefit:

- Hosting a tent at the Great Eccleston Agricultural Show in July providing a rest stop, Bible stories, children's craft activities and displays of church activities.
- In August a SportsReach Soccer and Netball School for boys and girls aged 7 to 14. At the SportsReach event Children attend from a number of local schools and receive coaching in their chosen sport, take part in competitions, and join together for assemblies made up of music, fun activities and Bible stories.
- A Family Fun Day in September which provides free fun activities, sports and refreshments for the local communities.

Unfortunately, the Agricultural Show and SportsReach events did not go ahead due to the Covid-19 pandemic. The September family fun day was able to return and was enjoyed by an increased number of local residents.

Pre Covid-19 our Church supported the local community by providing free use of the Church facilities for a weekly senior's luncheon club. During 2021 the organisers of this event decided not to reopen and closed the Club permanently. We have also sought to care for the local bereaved, sick and those going through difficult times by our flower, card and visitation ministries with the offer of help, for example with shopping, collecting prescriptions and other small tasks for those who are isolated. Also, at Christmastime, each home within the local community received a Christmas invitation to welcome them to join us for our Christmas events.

During the early summer months, a dedicated team of church volunteers worked to redecorate the church buildings entrance and main sanctuary and a new carpet was installed – all of which has made a marked difference to the appearance of the church interior, to the appreciation of many.

In June 2021 Steve Dunn was appointed to serve as lead pastor, initially in a part time capacity equivalent to four days per week. Inevitably and sadly, this meant that Pete Goulding's role as part time paid Church Worker (Preaching, Teaching and Non-Trustee Leadership working the equivalent of two days a week) came to an end in May, we have greatly enjoyed and benefited from Pete's time with us.

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

Throughout 2021 Eddie Montgomery continued to serve in his role as part time paid Church Community Worker and Evangelist (a Trustee role) which greatly assisted us in maintaining our local community links during the restrictions that Covid-19 brought, his contract being extended to the end of 2021.

We are thankful to God for His continued provision of gifts, tithes, and offerings for the work at Great Eccleston, the support of ministries and charities in the United Kingdom and across the world.

The Church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a significant number of people. It would be impossible to place a value on these gifts in kind for which the trustees are extremely grateful.

The attached Financial Statements show the Church's financial position at the end of 2021 which the Trustees consider to be sound.

Policies

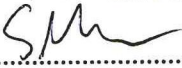
Reserve Policy: That the balance of the Church's General fund is to be maintained so as sufficient to provide cover for 3 months typical expenditure – with this in mind the minimum reserve is currently set at £15,000.

Investments Selection Policy: A range of Building Society and Bank accounts available to charities, and therefore, tax free for tax exempt charities, were considered by the Official Board of the Church. Those chosen were those giving the highest rate of interest.

Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

Signature: 
Full Name: Rev Stephen Dunn
Position: Pastor and Chair of the Church Leadership Team
Date: 28.10.2022

GREAT ECCLESTON FREE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GREAT ECCLESTON FREE
METHODIST CHURCH
FOR THE YEAR ENDED 31ST DECEMBER 2021

I report to the trustees on my examination of the accounts of the charity for the year ended 31st December 2021, which are set out on pages 8 to 15.

Responsibilities and basis of report

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

I report in respect of my examination of the Trusts 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 giving 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 matter 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.



Mr Phillip Dennison ACA FCCA
For and on behalf of
CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

31/10/22

GREAT ECCLESTON FREE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 31ST DECEMBER 2021

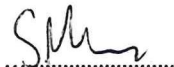
	Note	Unrestricted Funds		Restricted Funds	Total Funds For the Year Ended 31 December 2021	Total Funds For the Year Ended 31 December 2020
		General	Designated		£	£
		£	£	£	£	£
Incoming Resources						
Generated Funds						
Voluntary Income:						
Tithes & Offerings (including Gift Aid)	1	24,099	-	-	24,099	19,654
Income Tax Recoverable (Gift Aid)	1	2,882	-	-	2,882	2,397
Donations		290	100	-	390	30
Legacies		-	-	-	-	-
Gifts for Specific Purposes		-	-	652	652	1,658
Gain on disposal of Furniture		91	-	-	91	-
Investment Income:						
Bank Interest		94	-	-	94	268
Grazing Rent - Lodge Farm		-	6,761	-	6,761	6,701
Rent - Rehoboth		8,400	-	-	8,400	8,400
Rent - Great Eccleston Lodge		8,991	-	-	8,991	7,450
Charitable Activities						
Football Team Income		-	-	-	-	725
Total Incoming Resources		44,847	6,861	652	52,360	47,283
Resources Expended						
Charitable Expenditure						
Charitable Activities	2	54,028	-	2,247	56,275	42,139
Governance Costs	12	1,776	-	-	1,776	1,758
Other	3	1,998	275	-	2,273	818
Total Resources Expended		57,802	275	2,247	60,324	44,715
Transfer Between Funds	15	6,334	(6,334)	-	-	-
Net Movements in Funds		(6,621)	252	(1,595)	(7,964)	2,568
Reconciliation of Funds						
Balances Brought Forward 1st January 2021		983,500	6,334	2,197	992,031	989,463
Balances Carried Forward 31st December 2021		<u>976,879</u>	<u>6,586</u>	<u>602</u>	<u>984,067</u>	<u>992,031</u>

GREAT ECCLESTON FREE METHODIST CHURCH

BALANCE SHEET
YEAR END 31ST DECEMBER 2021

	Note	2021 £	2020 £
Fixed Assets			
Land and Buildings	4	890,880	890,880
Fixtures, Fittings & Equipment	5	2,641	2,460
Motor Vehicles	5	2,870	3,827
		896,391	897,167
Current Assets			
Debtors and Prepayments	6	9,394	9,604
Cash at Bank		82,306	89,441
Cash in Hand		-	711
		91,700	99,756
Creditors: Amounts falling due within one year	7	(4,024)	(4,892)
Net Current Assets		87,676	94,864
Net Assets		984,067	992,031
Funds			
Unrestricted Funds:			
General Fund		80,488	86,333
Fixed Asset Fund		896,391	897,167
Designated Fund	15	6,586	6,334
Restricted Funds	8	602	2,197
Total Funds		984,067	992,031

These accounts were approved by the trustees on the 28/10/2022 and signed on their behalf by:


.....
Rev S Dunn

The notes on pages 10 to 15 form part of these accounts

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2021

ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below.

Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Funds

The accounts include all transactions, assets and liabilities for which the Trustees & Church Leadership Team are responsible in law.

Unrestricted funds are those available to the Trustees and Church Leadership Team for general use without restriction, in furtherance of the charity's objectives.

Designated Funds (unrestricted) are those, where donors have expressed a preference, without imposing a trust, or unrestricted funds set aside at the discretion of the trustees for specific, details of which are given in note 15.

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Restricted funds are detailed in note 8.

No accounts of informal gatherings of church members are included, as these are not under the direct control of the Church Leadership Team.

Incoming Resources

Tithes and Offerings are recognised when received by or on behalf of the Church. Income under gift aid is recognised only when received, and income tax recoverable is calculated on income actually received.

Gifts in Kind

The church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It would be impossible to place a value on these gifts in kind for which we are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2021**

ACCOUNTING POLICIES (CONTINUED)

Freehold Land and Buildings

The church buildings have been included at their insurance valuation at 1/1/97.

Land and buildings at Lodge Farm, Hall Lane, Great Eccleston, have been included at probate valuation at 15 September 2005. Renovations and alterations to Lodge Farm are included at cost. Part of Lodge Farm is now used as the Church Manse.

Fixtures, Fittings and Equipment

Assets were valued by the Trustees at 1/1/97. Later additions are at cost, with items under £500 being written off in year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of the asset as follows:

Land and Buildings	-	Nil
Fixtures, Fittings and Equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

Governance Costs

Governance costs include costs of the preparation and examination of the statutory accounts.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions apply when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purpose of each fund are included in the note to the financial statements.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2021

1. Income Tax Recoverable

Income Tax recoverable includes a debtor of £6,791 in respect of tax to be claimed on gift aid for the 2019 to 2021 financial years.

2. Charitable Activities

	Unrestricted funds		Restricted funds	Total For the year ended 31 December 2021	Total For the year ended 31 December 2020
	General	Designated		December 2021	December 2020
	£	£	£	£	£
Pastor Stipend	15,758	-	-	15,758	-
Church Worker	16,252	-	-	16,252	19,879
Manse running costs	625	-	-	625	1,128
Church running costs	9,849	-	783	10,632	6,716
Minibus expenses	734	-	-	734	976
Visiting preachers expenses	190	-	-	190	45
Outreach and Evangelism	974	-	1,150	2,124	740
Giving and donations	3,674	-	-	3,674	5,926
Childrens and youth work	1,406	-	314	1,720	925
Depreciation of fixed assets	1,837	-	-	1,837	2,094
Conference levy	1,840	-	-	1,840	2,311
Printing and stationery	330	-	-	330	221
Legal fees	-	-	-	-	1,178
Travel expenses and accomodation	559	-	-	559	-
	54,028	-	2,247	56,275	42,139

3. Other Charitable Expenditure

	Unrestricted funds		Restricted funds	Total For the year ended 31 December 2021	Total For the year ended 31 December 2020
	General	Designated		December 2021	December 2020
	£	£	£	£	£
Lodge Farm Expenses	-	275	-	275	367
Rehoboth Expenses	1,998	-	-	1,998	451
	1,998	275	-	2,273	818

4. Freehold Land and Buildings

	2021	2020
	£	£
<u>Church Buildings</u>		
Hall Lane, Great Eccleston (At Insurance Cover Valuation 01/01/1997)	206,000	206,000
<u>Land and Buildings</u>		
Lodge Farm, Hall Lane, Great Eccleston (At Probate Value 15/09/2005)	500,000	500,000
Alterations at Cost	201,880	201,880
Disposal of Garage	(17,000)	(17,000)
	890,880	890,880

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2021

5. Other Tangible Assets

	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
Cost			
At 1st January 2021	15,148	7,594	22,742
Additions	1,061	-	1,061
At 31st December 2021	16,209	7,594	23,803
Depreciation			
At 1st January 2021	12,688	3,767	16,455
Charge in period	880	957	1,837
At 31st December 2021	13,568	4,724	18,292
Net Book Values			
At 1st January 2021	2,460	3,827	6,287
At 31st December 2021	2,641	2,870	5,511

Church fixtures, fittings and equipment were valued by the Board and Trustees at 1st January 1997. Later additions are included at cost.

6. Debtors and Prepayments

	2021 £	2020 £
Tax Refund on Gift Aid	6,791	7,185
Prepayments	2,539	2,395
Other Debtors	64	24
	9,394	9,604

7. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals	2,361	3,994
Other Creditors	1,663	898
	4,024	4,892

8. Restricted Funds Movements

	1 January 2021	Income	Expenditure	Transfers	31 December 2021
Football Team	1,390	-	(1,150)	-	240
Gift for Service Recording Ministry	362	-	-	-	362
Gift for Specific Purposes	445	652	(1,097)	-	-
	2,197	652	(2,247)	-	602

The balances at 1st January 2021 and 31 December 2021 are held in the Church bank accounts, as described in the Balance Sheet.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2021

9. Staff Emoluments

	Pastor	Church Worker	Cleaners	Total 2021
	£	£	£	£
Gross Salary	15,554	16,190	1,917	33,661
Employer's National Insurance	-	-	-	-
Pension Contributions	204	217	-	421
Refunded Pension Contribution Received	-	(155)	-	(155)
	15,758	16,252	1,917	33,927

Total remuneration for the year amounted to £33,927 (2020: £21,595)

This was payable to the pastor, church worker and cleaners, this includes Employers National Insurance, Pension contributions, Permanent Health Insurance and Sabbatical costs.

The average number of paid staff for the year was 4 (2020: 4)

No employees earned over £60,000 in the year

10. Trustees Remuneration and Expenses

The trustees of the Church include the Pastor under the terms of the Trust Scheme sealed on 21 April 1983 as amended by the scheme date 9 March 2000. The aggregate remuneration paid by the Church totalled £15,758, made up of stipend, national insurance and pension contributions. In addition, payments totalling £498 were made to the Pastor for the reimbursement of travelling expenses. Authority for these payments is included in the Trust Deed.

One or more trustees have been paid remuneration or have received other benefits from an employment with the Charity. The trustees only receive remuneration in respect of services they provide as staff members under their contract of employment, and not in respect of their role as trustees. The value of trustees' remuneration and other benefits was as follows:

Mr E Montgomery (Senior Steward. Local Ministerial Candidate)

Remuneration	£11,340
Employers' Pension Contributions	£153

Mrs M Horrocks (Cleaner)

Remuneration	£958
Employers' Pension Contributions	£Nil

No other remuneration or benefits were paid during the year.

11. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2021
	£	£	£
Unrestricted Funds	896,391	87,074	983,465
Restricted Funds	-	602	602
	896,391	87,676	984,067

12. Independent Examiners' Fee

Amount payable for the year was £1,776 including VAT.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2021

13. Control

The charity is controlled by the Board of Trustees (Currently known as the Church Leadership Team)

14. Taxation

Great Eccleston Free Methodist Church is a registered charity number 514361. All the charity's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

15. Designated Funds

During 2006 the Church received a legacy from the late Mrs M Porter consisting of the farm land and buildings known as Lodge Farm, Hall Lane, Great Eccleston. The legacy has been included in the accounts at probate value.

In accordance with the donor's wishes, the Trustees have decided that income from Lodge Farm will be set aside to meet expenses of that property in the first instance. The expenses for 2020 include electricity and council tax costs for Eccleston Lodge which is part of Lodge Farm. Any surplus will be available for the general purposes of the Church.

At a CLT meeting held in December 2012 it was agreed that any surplus from the balance of the Lodge Farm designated fund at the previous year end should be transferred into the general fund during the next financial year. The surplus for 2020 (£6,334) has been transferred in this accounting year.

FREE METHODIST CHURCH, GREAT ECCLESTON

England & Wales - Charity number 514361

Accounts

Charity Number: 514361

**GREAT ECCLESTON FREE
METHODIST CHURCH**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2020**

GREAT ECCLESTON FREE METHODIST CHURCH

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Statement of Financial Activities	8
Balance Sheet	9
Notes to Financial Statements	10-15

GREAT ECCLESTON FREE METHODIST CHURCH
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2020

Legal and administrative information

Principal Address:	Great Eccleston Free Methodist Church Hall Lane Great Eccleston Preston PR3 0XN
Governing Document:	Trust Deed sealed on 21 April 1983 as amended by scheme dated 9 March 2000, this makes all members of the Official Board (now known as the Church Leadership Team) of Great Eccleston Free Methodist Church Trustees.
Objects of the Charity:	The furtherance of the religious and other charitable work of the Free Methodist Church of North America (United Kingdom District).
Specific Investment Powers:	The Church has a single, General Fund, deposit account with Virgin Money. During the year 2020 two bank accounts were held by the Church: <i>General fund current account</i> - Santander UK plc. <i>General fund deposit account</i> - Virgin Money
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Independent Examiner:	CWR Chartered Accountants, 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

Trustees and Governance

The trustees legally responsible for the control and management of the charity during 2020 were as follows: (All trustees, with the exception of Rev S Dunn and Mrs D Montgomery acted for the whole of 2020).

Rev. Stephen Dunn	(Chairman) (Appointed 1 st June 2021)
Mr. David A Gibbons	(Resigned 8 th September 2021)
Mr. Brian Gibbons	
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Mrs Muriel Horrocks	
Mrs Christine E Kelsall	(Treasurer)
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Mr. Robert Tomkins	
Mrs Donna Montgomery	(Appointed 8 th September 2021)

Trustee selection method: Trustees are nominated by Members of the Society of the Great Eccleston Free Methodist Church. Those nominated are then confirmed or selected by secret ballot of Society Members at an Annual Society Meeting (ASM). Due to the Covid 19 pandemic lockdown it was not possible to safely hold our 2020 ASM in person and the Trustees considered that holding a 2020 ASM via internet platforms would prevent too many members from being involved. In these circumstances the Trustees recommended that the next ASM was delayed until lockdown restrictions were eased, which led to there being no ASM held in 2020, and all Trustees remaining in position for a further year. All Society members have been written to, and comments invited, regarding this recommendation and 2019 account information. No concerns or objections were raised.

Charity's Custodian Trustees: Assets are held by the Trustees of the Church (the Trustees listed above.)

Activities and Achievements

The Great Eccleston Free Methodist Church is part of a worldwide network of "Free Methodist" churches and one of a number of Free Methodist Churches in the United Kingdom Conference. Each Church is an individual charity with its own Charity Document while the Spiritual ethos is laid down in the Free Methodist Book of Discipline.

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 - We provide various opportunities for people to meet together in worship, prayer and in fellowship where preaching and teaching can be received in a welcoming environment.
(During the Covid 19 Pandemic this has often been via internet platforms and conference calls.)

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

- RESTORING hope - As a church, we desire to be rooted in the love of God and demonstrate this love to restore hope to lives where hope has been lost, and this in turn has the potential to bring restoration to our relationships and to whole communities.
 - We offer a number of ministries for most ages groups where friendships can be formed and supported
- REBUILDING lives - As a church, we believe that we were made to be in loving relationship, firstly with God, but also then with one another. We believe that Jesus came to bring healing from past wounds and to rebuild healthy relationships into our lives.
 - We seek to be a community where people feel they belong and are safe.

At the start of 2020 our Church activities included Sunday morning services, during the second part of which children could attend Sunday School and there was also provision of crèche facilities. Following the on-set of the covid-19 pandemic all normal face-to-face in person activities were suspended, with access to Sunday morning services by on-line video (or DVD) and our weekly prayer meeting continued by conference phone call. The Church was re-opened for personal prayer when this was allowed and socially distanced Sunday Morning services were held using a pre-booking system when this became possible within the Covid -19 government guidelines. A series of Bible Studies were recorded and made available on YouTube.

Pre-Covid 19 restrictions we also had the following regular events:

- Midweek prayer meetings, a ladies prayer-cell
- Tiddlers (parent and toddlers group).
- Kidz Club (school years 1 to 6)
- Youth Club (school years 7+)
- A Youth Cell group for friendship, discussion and encouragement.
- A Saturday Christian football league team made up of young men from the church and local communities.
- Community Coffee and Chat afternoon (Wednesdays in the Village Centre Lounge)
- Various opportunities for ladies groups and mens groups to meet with social, teaching and training events.

For 2020 we had made plans to hold our regular events across the community for the general public benefit:

- Hosting a tent at the Great Eccleston Agricultural Show in July providing a rest stop, Bible stories, children's craft activities and displays of church activities.
- In August a SportsReach Soccer and Netball School for boys and girls aged 7 to 14. At the SportsReach event Children attend from a number of local schools and receive coaching in their chosen sport, take part in competitions, and join together for assemblies made up of music, fun activities and Bible stories.
- A Family Fun Day in September which provides free fun activities, sports and refreshments for the local communities.

Unfortunately, all these events had to be cancelled for 2020 due to the Covid-19 pandemic.

Towards the end of 2020 the leadership of our Christian football league team requested that they became independent of Great Eccleston Church. After consideration the Trustees agreed to this request with effect from 31st December 2020. Some restricted Football Team funds are still held while there are known outstanding Creditors relating to Football team expenditure who have not yet provided invoices.

GREAT ECCLESTON FREE METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued) FOR THE YEAR ENDED 31ST DECEMBER 2020

Pre-covid 19 our Church supported the local community by providing free use of the Church facilities for a weekly senior's luncheon club. We also sought to care for the local bereaved, sick and those going through difficult times by our flower, card, and visitation ministries. As the pandemic led to the first National lock-down, cards and gift bags were delivered throughout the village, also the offer of help, for example with shopping, collecting prescriptions and other small tasks for those who were isolated.

Also, at Christmastime, each home within the local community received a Christmas card with a word of encouragement due to the ongoing isolation and loneliness people were facing due to the pandemic.

In June 2020 Eddie Montgomery was appointed to serve, alongside Pete Goulding (part-time paid Church Worker - Preaching, Teaching and Non-Trustee Leadership), as a part-time paid Church Community Worker and Evangelist (a Trustee role) which greatly assisted us in maintaining our local community links during the restrictions that Covid-19 brought.

Following a written valuation and local advertisement a garage, which was no longer used by the church, was sold for a sum agreed privately via a sealed bid.

We are thankful to God for His continued provision of gifts, tithes, and offerings for the work at Great Eccleston, the support of ministries and charities in the United Kingdom and across the world.

The Church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a significant number of people. It would be impossible to place a value on these gifts in kind for which the trustees are extremely grateful.

The attached Financial Statements show the Church's financial position at the end of 2020 which the Trustees consider to be sound.

Policies


Reserve Policy: That the balance of the Church's General fund is to be maintained so as sufficient to provide cover for 3 months typical expenditure – with this in mind the minimum reserve is currently set at £15,000.

Investments Selection Policy: A range of Building Society and Bank accounts available to charities, and therefore, tax free for tax exempt charities, were considered by the Official Board of the Church. Those chosen were those giving the highest rate of interest.

Signature and Declaration

Declaration: I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

Signature: 
Full Name: Rev Stephen Dunn
Position: Pastor and Chair of the Church Leadership Team
Date: 22 December 2021

GREAT ECCLESTON FREE METHODIST CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GREAT ECCLESTON FREE
METHODIST CHURCH
FOR THE YEAR ENDED 31ST DECEMBER 2020

I report on the accounts of the charity for the year ended 31st December 2020, which are set out on pages 8 to 15.

Respective responsibilities of the 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(2) 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 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of my independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters.


The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention 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 come across no other matter 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.


Mr Phillip Dennison ACA FCCA
For and on behalf of
CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

GREAT ECCLESTON FREE METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
YEAR END 31ST DECEMBER 2020

	Note	General £	Unrestricted Funds Designated £	Restricted Funds £	Total Funds For the Year Ended 31 December 2020 £	Total Funds For the Year Ended 31 December 2019 £
Incoming Resources						
Generated Funds						
Voluntary Income:						
Tithes & Offerings (including Gift Aid)		19,654	-	-	19,654	22,399
Income Tax Recoverable (Gift Aid)	1	2,397	-	-	2,397	2,375
Donations		-	30	-	30	-
Legacies		-	-	-	-	4,000
Gifts for Specific Purposes		-	-	1,658	1,658	1,232
Investment Income:						
Bank Interest		268	-	-	268	379
Grazing Rent - Lodge Farm		-	6,701	-	6,701	6,679
Rent - Rehoboth		8,400	-	-	8,400	8,400
Rent - Great Eccleston Lodge		7,450	-	-	7,450	700
Charitable Activities						
Football Team Income		-	-	725	725	1,195
Soccer & Netball School Booking Fees		-	-	-	-	-
Other Incoming Resources						
Gift For Use of Buildings		-	-	-	-	1,003
Total Incoming Resources		38,169	6,731	2,383	47,283	48,362
Resources Expended						
Charitable Expenditure						
Charitable Activities	2	41,108	30	1,001	42,139	33,524
Governance Costs		1,758	-	-	1,758	1,680
Other	3	451	367	-	818	7,713
Total Resources Expended		43,317	397	1,001	44,715	42,917
Transfer Between Funds	15	4,473	(3,516)	(957)	-	-
Net Movements in Funds		(675)	2,818	425	2,568	5,445
Reconciliation of Funds						
Balances Brought Forward 1st January 2020		984,175	3,516	1,772	984,018	984,018
Balances Carried Forward 31st December 2020		983,500	6,334	2,197	986,586	989,463

GREAT ECCLESTON FREE METHODIST CHURCH

BALANCE SHEET
YEAR END 31ST DECEMBER 2020

	Note	2020 £	2019 £
Fixed Assets			
Land and Buildings	4	890,880	907,880
Fixtures, Fittings & Equipment	5	2,460	3,279
Motor Vehicles	5	3,827	5,102
		897,167	916,261
Current Assets			
Debtors and Prepayments	6	9,604	9,925
Cash at Bank		89,441	67,190
Cash in Hand		711	545
		99,756	77,660
Creditors: Amounts falling due within one year	7	(4,892)	(4,458)
Net Current Assets		94,864	73,202
Net Assets		992,031	989,463
Funds			
Unrestricted Funds:			
General Fund		86,333	67,914
Fixed Asset Fund		897,167	916,261
Designated Fund	15	6,334	3,516
Restricted Funds	8	2,197	1,772
Total Funds		992,031	989,463

These accounts were approved by the trustees on the 22/12/2021 and signed on their behalf by:



Rev S Dunn

The notes on pages 10 to 15 form part of these accounts

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2020

ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these financial statements are set out below.

Going Concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Funds

The accounts include all transactions, assets and liabilities for which the Trustees & Church Leadership Team are responsible in law.

Unrestricted funds are those available to the Trustees and Church Leadership Team for general use without restriction, in furtherance of the charity's objectives.

Designated Funds (unrestricted) are those, where donors have expressed a preference, without imposing a trust, or unrestricted funds set aside at the discretion of the trustees for specific, details of which are given in note 15.

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Restricted funds are detailed in note 8.

No accounts of informal gatherings of church members are included, as these are not under the direct control of the Church Leadership Team.

Incoming Resources

Tithes and Offerings are recognised when received by or on behalf of the Church. Income under gift aid is recognised only when received, and income tax recoverable is calculated on income actually received.

Gifts in Kind

The church benefits from many voluntary hours and unclaimed out of pocket expenses contributed by a large number of people. It would be impossible to place a value on these gifts in kind for which we are extremely grateful.

GREAT ECCLESTON FREE METHODIST CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2020**

ACCOUNTING POLICIES (CONTINUED)

Freehold Land and Buildings

The church buildings have been included at their insurance valuation at 1/1/97.

Land and buildings at Lodge Farm, Hall Lane, Great Eccleston. have been included at probate valuation at 15 September 2005. Renovations and alterations to Lodge Farm are included at cost. Part of Lodge Farm is now used as the Church Manse.

Fixtures, Fittings and Equipment

Assets were valued by the Trustees at 1/1/97. Later additions are at cost, with items under £500 being written off in year of purchase.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its residual value, over the useful economic life of the asset as follows:

Land and Buildings	-	Nil
Fixtures, Fittings and Equipment	-	25% Reducing Balance
Motor Vehicles	-	25% Reducing Balance

Governance Costs

Governance costs include costs of the preparation and examination of the statutory accounts.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions apply when specified by the donor or when funds are raised for particular restricted purposes. Further details of the purpose of each fund are included in the note to the financial statements.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2020

1. Income Tax Recoverable

Income Tax recoverable includes a debtor of £7,185 in respect of tax to be claimed on gift aid for the 2018 to 2020 financial years.

2. Charitable Activities

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year ended 31 December 2020	For the year ended 31 December 2019
	£	£	£	£	£
Pastor Stipend	-	-	-	-	-
Church Worker	19,879	-	-	19,879	5,861
Manse running costs	1,128	-	-	1,128	970
Church running costs	6,716	-	-	6,716	8,316
Minibus expenses	976	-	-	976	1,673
Visiting preachers expenses	45	-	-	45	1,355
Outreach and Evangelism	-	-	740	740	1,090
Giving and donations	5,726	-	200	5,926	8,520
Childrens and youth work	864	-	61	925	1,723
Depreciation of fixed assets	2,094	-	-	2,094	2,194
Conference levy	2,281	30	-	2,311	1,690
Printing and stationery	221	-	-	221	132
Legal fees	1,178	-	-	1,178	-
	41,108	30	1,001	42,139	33,524

3. Other Charitable Expenditure

	Unrestricted funds		Restricted funds	Total	Total
	General	Designated		For the year ended 31 December 2020	For the year ended 31 December 2019
	£	£	£	£	£
Lodge Farm Expenses	-	367	-	367	3,163
Rehoboth Expenses	451	-	-	451	4,550
	451	367	-	818	7,713

4. Freehold Land and Buildings

	2020	2019
	£	£
<u>Church Buildings</u>		
Hall Lane, Great Eccleston (At Insurance Cover Valuation 01/01/1997)	206,000	206,000
<u>Land and Buildings</u>		
Lodge Farm, Hall Lane, Great Eccleston (At Probate Value 15/09/2005)	500,000	500,000
Alterations at Cost	201,880	201,880
Disposal of Garage	(17,000)	-
	890,880	907,880

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS
YEAR END 31ST DECEMBER 2020

5. Other Tangible Assets

	Fixtures, Fittings and Equipment £	Motor Vehicles £	Total £
Cost			
At 1st January 2020	15,148	7,594	22,742
Additions	-	-	-
At 31st December 2020	15,148	7,594	22,742
Depreciation			
At 1st January 2020	11,869	2,492	14,361
Charge in period	819	1,275	2,094
At 31st December 2020	12,688	3,767	16,455
Net Book Values			
At 1st January 2020	3,279	5,102	8,381
At 31st December 2020	2,460	3,827	6,287

Church fixtures, fittings and equipment were valued by the Board and Trustees at 1st January 1997. Later additions are included at cost.

6. Debtors and Prepayments

	2020 £	2019 £
Tax Refund on Gift Aid	7,185	7,076
Prepayments	2,395	2,849
Other Debtors	24	-
	9,604	9,925

7. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals	3,994	3,980
Other Creditors	898	478
	4,892	4,458

8. Restricted Funds Movements

	1 January 2020	Income	Expenditure	Transfers	31 December 2020
Football Team	1,405	725	(740)	-	1,390
Gift for Service Recording Ministry	362	-	-	-	362
Gift for Specific Purposes	5	1,658	(261)	(957)	445
	1,772	2,383	(1,001)	(957)	2,197

The balances at 1st January 2020 and 31 December 2020 are held in the Church bank accounts, as described in the Balance Sheet.

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2020

9. Staff Emoluments

	Church Worker	Cleaners	Total 2020
	£	£	£
Gross Salary	19,650	1,716	21,366
Employer's National Insurance	-	-	-
Pension Contributions	229	-	229
	19,879	1,716	21,595

Total remuneration for the year amounted to £21,595 (2019: £7,572)

This was payable to the church worker and cleaners, this includes Employers National Insurance, Pension contributions, Permanent Health Insurance and Sabbatical costs.

The average number of paid staff for the year was 4 (2019: 3)

No employees earned over £60,000 in the year

10. Trustees Remuneration and Expenses

One or more trustees have been paid remuneration or have received other benefits from an employment with the Charity. The trustees only receive remuneration in respect of services they provide as staff members under their contract of employment, and not in respect of their role as trustees. The value of trustees' remuneration and other benefits was as follows:

Mr E Montgomery (Senior Steward. Local Ministerial Candidate)	
Remuneration	£8,010
Employers' Pension Contributions	£67
Mrs M Horrocks (Cleaner)	
Remuneration	£858
Employers' Pension Contributions	£Nil

No other remuneration or benefits were paid during the year.

11. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2020
	£	£	£
Unrestricted Funds	897,167	92,667	989,834
Restricted Funds	-	2,197	2,197
	897,167	94,864	992,031

12. Independent Examiners' Fee

Amount payable for the year was £1,758 including VAT.

13. Control

The charity is controlled by the Board of Trustees (Currently known as the Church Leadership Team)

GREAT ECCLESTON FREE METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS YEAR END 31ST DECEMBER 2020

14. Taxation

Great Eccleston Free Methodist Church is a registered charity number 514361. All the charity's income is applied to its charitable objectives and the charity is, therefore, exempt under current legislation from most forms of taxation.

15. Designated Funds

During 2006 the Church received a legacy from the late Mrs M Porter consisting of the farm land and buildings known as Lodge Farm, Hall Lane, Great Eccleston. The legacy has been included in the accounts at probate value.

In accordance with the donor's wishes, the Trustees have decided that income from Lodge Farm will be set aside to meet expenses of that property in the first instance. The expenses for 2019 include electricity and council tax costs for Eccleston Lodge which is part of Lodge Farm. Any surplus will be available for the general purposes of the Church.

At a CLT meeting held in December 2012 it was agreed that any surplus from the balance of the Lodge Farm designated fund at the previous year end should be transferred into the general fund during the next financial year. The surplus for 2019 (£3,516) has been transferred in this accounting year.
