

**CHRIST CHURCH METHODIST &  
UNITED REFORM CHURCH  
UXBRIDGE**

**FINANCIAL STATEMENTS**

**TO**

**31 AUGUST 2019**

**FELTONS**  
Chartered Accountants  
1 The Green  
Richmond  
Surrey  
TW9 1PL

**CHRIST CHURCH METHODIST & UNITED REFORMED CHURCH  
UXBRIDGE**

**FINANCIAL STATEMENTS**

**TO**

**31 AUGUST 2019**

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## **CHURCH COUNCIL MEMBERS' REPORT FOR THE YEAR ENDED 31 AUGUST 2019**

The Church Council present their report and accounts for the year ended 31 August 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the United Reformed Church guidance, the Charities Act 2011 and Accounting and the provisions of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

This report is signed by a designated trustee on behalf of all of them.

### **Structure, governance and management**

The Church was established by the amalgamation of Uxbridge United Reformed Church and Uxbridge Methodist Church on 28 September 1972 and is governed by its constitution adopted on 8 August 2010. The Church's objectives are to advance its religious and charitable work. It is a registered charity number 1139255.

The trustees who served during the year were:

Revd Nicholas Skelding – resigned 31 August 2019

Mrs Valerie Bailey

Dr Joy Barrow

Mrs Jean George

Mr Peter King

Mrs Patience Mandozana

Mr Brian Moere

Mrs Rosemary Moere

Ms Patience Parker

Miss Jennifer Peet

Mrs Doreen Smith - resigned 31 August 2019

Mr Rudolph Wontumi

The trustees met five times in the year.

The church is a joint Methodist and United Reformed Church.

Church members elect trustees from among their members at the annual general meeting of the Church to perform such functions as the membership requires assisting the Church in fulfilling its life, work and witness. These trustees together with the Minister are known as the Church Council.

Trustees are required to have been a Church member for at least 12 months. During their term of office, training is through bible study, ongoing experience and exposure to denominational literature and meetings.

**Reference and administrative details**

Christ Church, Uxbridge is registered as a charity number 1139255.

It is part of the Methodist Harrow and Hillingdon circuit and the United Reformed Church Thames North Synod.

The address of the church is Redford Way, Belmont Road, Uxbridge, UB8 1SZ.

We acknowledge our outreach by using the term 'Christ Church and Communicare'.

The title to the Church buildings is held by URC Thames North Trust whose address is St Paul's URC, Newton Road, Bayswater, London W2 5LS.

**Objectives and activities**

In setting our activities and planning our activities, the church council normally meets five times a year, has given careful consideration to the Charity Commission general guidance on public benefit, and, in particular, to its supplementary public benefit guidance on advancing our objectives and conforms to the Charities Act 2011.

The purpose of Christ Church is to bring the love of God to the heart of Uxbridge by being a worshipping, caring community which accepts people as they are and helps them live life to the full.

We believe in an inclusive Church – a church which does not discriminate, on any level, on grounds of economic power, gender, mental health, physical ability, race or sexuality. We believe in a Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the Gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

**Achievements and performance**

By opening our building to the community we hope to encourage people to appreciate our work and perhaps join us. In all activities we endeavour to demonstrate our aims and ethos.

During the year the Church continued to further the work of God in the community.

In 2016 we opened a lunch time cafe on Tuesdays and Thursdays. This had been run by volunteers from both within and outside the church. Under the guidance of a paid cafe manager this has proved very popular and attracts clients from outside our church.

The church community raises money for a different charity each year and as part of our outreach we support the Communicare Counselling Service. Donations have been made to various appeals and various, mainly local, charities.

All church council and all leaders who are involved with children or vulnerable adults hold enhanced DBS certificates. The majority of church council and all leaders who are involved with children or vulnerable adults have received additional safeguarding training.

The Church is a part of Churches Together in Uxbridge and is part of Inclusive Church.



**Financial review**

During the year, income exceeded expenditure by £20,489. (2017 – excess income £424).

The main factors contributing to this were:

A legacy from Dorothy Maidman of £23,036. Without this legacy our expenditure would have exceeded income by £2,547.

Receipts from lettings were over £78,000 reflecting the continued use of our building by the community.

Receipts from car parking were up by nearly £7,000 on the previous year as local businesses have been accommodated.

Offertory was down compared with last year.

Wilmar Close was let at commercial rates during the whole year with maintenance costs lower than last year.

Trust income was in line with budget and we acknowledge our thanks to the trustees of the Uxbridge United Reformed Church Charity for their substantial contribution.

The cost of running our Church Cafe was £4,928.

Our payment for URC and Methodist Ministry was broadly the same as last year.

The costs related to our office staff have increased by the RPI. Our contribution to the Work Place Pension scheme increased in line with legislation. We benefitted from the employment allowance to decrease our national insurance costs.

Our building maintenance costs were up by £6,000 from last year reflecting the fact that our premises are over 45 years old and with our aim of providing first class facilities to our many users. Provision for a new Fire Alarm system has been made. Comments from a Quinquennial inspection have been largely implemented.

It is encouraging to see that we are still able to support our Outreach aspirations with contributions to the Communicare Counselling Service and others totalling over £27,000 in the year.

Various events were held to raise funds for our chosen charities and in March a cheque for £1,000 was presented to Little Hearts Matter.

**Reserves Policy**

It is the policy of the Church that unrestricted funds should be maintained at a level equivalent to between six and nine months' expenditure. The Church Council considers 'that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Church's activities while consideration is given to ways in which additional funds may be raised'. The level of reserves has been maintained throughout the year. The Church holds sufficient funds to enable it to cover current levels of expenditure and into the foreseeable future.

**Plans for the future**

We are taking steps to raise our profile within the local community and to further our outreach activities. Partnering with some user organisations is being investigated.

Our minister retired at the end of August and we are working on producing information to attract a replacement.

**Trustees Responsibility Statement**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the charity for that period. In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the applicable Charities SORP;

Make judgements and accounting estimates that are responsible and prudent;

State whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdiction.

On behalf of the Church Council

.....  
Mr Peter King

Church Council Member and Trustee

Dated: 18/11/19

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2019

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds | TOTAL<br>2019<br>£ | TOTAL<br>2018<br>£ |
|---|------|----------------------------|---------------------|--------------------|--------------------|
| <b>INCOMING RESOURCES</b>                                 |      |                            |                     |                    |                    |
| Incoming resources from generated funds:                  |      |                            |                     |                    |                    |
| Voluntary income  | 2    | 25,542                     | 2,150               | 27,692             | 26,926             |
| Legacies  | 2    | 23,036                     | -                   | 23,036             | -                  |
| Activities for generating funds                           | 3    | 108,213                    | -                   | 108,213            | 106,184            |
| Investment income   | 4    | 1,225                      | -                   | 1,225              | 515                |
|   |      | <u>158,016</u>             | <u>2,150</u>        | <u>160,166</u>     | <u>133,625</u>     |
| Incoming resources from charitable activity               | 5    | -                          | 110,000             | 110,000            | 110,000            |
| <b>Total incoming resources</b>                           |      | <u>158,016</u>             | <u>112,150</u>      | <u>270,166</u>     | <u>243,625</u>     |
| <b>RESOURCES EXPENDED</b>                                 |      |                            |                     |                    |                    |
| Charitable activities:                                    |      |                            |                     |                    |                    |
| URC Ministry & Mission Fund                               | 7    | 7,500                      | -                   | 7,500              | 7,500              |
| Methodist Ministry & Mission Fund                         | 7    | 32,619                     | -                   | 32,619             | 31,389             |
| Costs of church activities                                | 8, 9 | 97,988                     | 111,570             | 209,558            | 204,312            |
| <b>Total resources expended</b>                           |      | <u>138,107</u>             | <u>111,570</u>      | <u>249,677</u>     | <u>243,201</u>     |
| <b>Net incoming/(outgoing) resources before transfers</b> |      | 19,909                     | 580                 | 20,489             | 424                |
| <b>Gross transfers between funds</b>                      | 14   |                            |                     |                    |                    |
| Legacy  | -    | 23,036                     | 23,036              | -                  | -                  |
|   |      | -                          | -                   | -                  | -                  |
|   |      | <u>-</u>                   | <u>23,036</u>       | <u>-</u>           | <u>-</u>           |
| <b>Net incoming/(outgoing) resources</b>                  | -    | 3,127                      | 23,616              | 20,489             | 424                |
| <b>Gains/(losses) on investment assets</b>                |      | <u>-</u>                   | <u>-</u>            | <u>-</u>           | <u>-</u>           |
| <b>Net movement in funds</b>                              | -    | 3,127                      | 23,616              | 20,489             | 424                |
| <b>Total funds b/fwd 1 September 2018</b>                 |      | 331,706                    | 127,403             | 459,109            | 458,685            |
| <b>Total funds c/fwd 31 August 2019</b>                   |      | <u>328,579</u>             | <u>151,019</u>      | <u>479,598</u>     | <u>459,109</u>     |

The notes on pages 7 to 11 form part of these financial statements



**BALANCE SHEET  
FOR THE YEAR ENDED 31 AUGUST 2019**

|                                   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2019<br>£ | TOTAL<br>2018<br>£ |
|-----------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>FIXED ASSETS</b>               |      |                            |                          |                    |                    |
| Tangible assets                   | 10   | 171,834                    | -                        | 171,834            | 174,516            |
|                                   |      | <u>171,834</u>             | <u>-</u>                 | <u>171,834</u>     | <u>174,516</u>     |
| <b>CURRENT ASSETS</b>             |      |                            |                          |                    |                    |
| Debtors                           | 11   | 2,057                      | -                        | 2,057              | 7,424              |
| Bank and cash balances            |      | 346,266                    | -                        | 346,266            | 310,660            |
|                                   |      | <u>348,323</u>             | <u>-</u>                 | <u>348,323</u>     | <u>318,084</u>     |
| <b>CURRENT LIABILITIES</b>        |      |                            |                          |                    |                    |
| Creditors payable within one year | 12   | 15,994                     | 24,565                   | 40,559             | 33,491             |
| <b>NET CURRENT ASSETS</b>         |      | <u>332,329</u>             | <u>(24,565)</u>          | <u>307,764</u>     | <u>284,593</u>     |
| <b>TOTAL NET ASSETS</b>           |      | £ <u>504,163</u>           | £ <u>(24,565)</u>        | £ <u>479,598</u>   | £ <u>459,109</u>   |
| <b>THE FUNDS OF THE CHARITY</b>   |      |                            |                          |                    |                    |
|                                   | 13   | 328,579                    | 151,019                  | 479,598            | 459,109            |
|                                   |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>           | <u>-</u>           |
|                                   |      | £ <u>328,579</u>           | £ <u>151,019</u>         | £ <u>479,598</u>   | £ <u>459,109</u>   |

APPROVED by the Church Meeting held on 23/02/20  
and signed on its behalf by :

-----  
BRIAN MOORE - CHAIR

The notes on pages 7 to 11 form part of these financial statements



## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2019

### 1 ACCOUNTING POLICIES

#### 1a Basis of Accounting

The financial statements have been prepared under the historical cost convention and in accordance with guidance issued by the Methodist Church. 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### 1b Fund Accounting

Unrestricted funds are available for use at the discretion of the church in furtherance of its charitable objectives.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

Endowment funds are restricted funds which either cannot be spent (permanent endowment) or where there is no actual requirement to spend or apply the capital unless, or until, the trustees decide to spend it (expendable endowment).

#### 1c Tangible Fixed Assets

**Freehold property:** The Trustees of the church and manse buildings are the URC Thames North Synod Trust and of the manse are Harrow & Hillingdon Methodist Circuit who hold them upon trust for purposes connected with Christ Church. Expenditure incurred on the church and manse is written off in the year it is incurred.

**Equipment:** Depreciation is provided at the following annual rates calculated to write off assets over their estimated useful lives:

|              |                         |
|--------------|-------------------------|
| Furniture    | 10% - 20% straight line |
| IT Equipment | 33.33% straight line    |

#### 1d Incoming Resources

All voluntary giving is included in the financial statements for the period in which it is received.

Donations under Gift Aid plus the associated tax recovery are recognised as income when the donation is received.

Legacies are accounted for when their receipt is certain and can be properly quantified.

All other income is generally recognised when it is receivable.

#### 1e Resources Expended

The URC Ministry & Mission Fund contribution is paid regularly as is the Methodist Circuit contribution and are included in the financial statements.

Resources expended are recognised in the period to which they are incurred and include attributable VAT which cannot be recovered. They are allocated to the particular activity to which they relate.

Governance costs represent direct expenditure on the governance of the church, including the production and independent scrutiny of these financial statements.

As most of the management and activity of the church is carried out by volunteers, this intangible cost is not included in the financial statements as this voluntary contribution to the life of the church is incalculable.

#### 1f Taxation

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2019<br>£ | TOTAL<br>2018<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <b>2 VOLUNTARY INCOME</b>  |                            |                          |                    |                    |
| Tithes and offerings (£327 per week; 2018 £361)  | 16,993                     | -                        | 16,993             | 18,787             |
| Income tax refunds under Gift Aid  | 3,788                      | -                        | 3,788              | 3,152              |
| Legacies   | 23,036                     | -                        | 23,036             | -                  |
| Jamaica Diabetic Centre  | -                          | 360                      | 360                | 360                |
| Church Cafe  | 4,761                      | -                        | 4,761              | 3,565              |
| Charity 2016/17  | -                          | -                        | -                  | 763                |
| Charity 2018   | -                          | 701                      | 701                | 299                |
| Charity 2019   | -                          | 519                      | 519                | -                  |
| Kerala Crisis Appeal   | -                          | 167                      | 167                | -                  |
| Indonesian Appeal  | -                          | 300                      | 300                | -                  |
| Cyclone IDAI Appeal  | -                          | 103                      | 103                | -                  |
|  | <u>48,578</u>              | <u>2,150</u>             | <u>50,728</u>      | <u>26,926</u>      |
| Total 2018   | <u>25,504</u>              | <u>1,422</u>             | <u>-</u>           | <u>26,926</u>      |
| <b>3 ACTIVITIES FOR GENERATING FUNDS</b>   |                            |                          |                    |                    |
| Church lettings  | 78,018                     | -                        | 78,018             | 82,800             |
| Car Parking & donations  | 13,225                     | -                        | 13,225             | 6,394              |
| Church Organisations   | 500                        | -                        | 500                | 690                |
| Wilmar Close rent  | 16,470                     | -                        | 16,470             | 16,300             |
|  | <u>108,213</u>             | <u>-</u>                 | <u>108,213</u>     | <u>106,184</u>     |
| Total 2018   | <u>106,184</u>             | <u>-</u>                 | <u>-</u>           | <u>106,184</u>     |
| <b>4 INVESTMENT INCOME</b>   |                            |                          |                    |                    |
| Bank interest  | 1,225                      | -                        | 1,225              | 515                |
|  | <u>1,225</u>               | <u>-</u>                 | <u>1,225</u>       | <u>515</u>         |
| Total 2018   | <u>515</u>                 | <u>-</u>                 | <u>-</u>           | <u>515</u>         |
| <b>5 INCOMING RESOURCES FROM CHARITABLE ACTIVITY</b>   |                            |                          |                    |                    |
| Income from UURCC Trust  | -                          | 110,000                  | 110,000            | 110,000            |
|  | <u>-</u>                   | <u>110,000</u>           | <u>110,000</u>     | <u>110,000</u>     |
| Total 2018   | <u>-</u>                   | <u>110,000</u>           | <u>-</u>           | <u>110,000</u>     |
| <b>6 MINISTRY &amp; MISSION FUND</b>   |                            |                          |                    |                    |
| The church contributes to the central URC costs of training and providing ministers (including the centralised payment of stipends, pension contributions and other benefits for ministers), running the denomination, and the wider mission of the national church. This annual budget amounts to some £21million, 82% of which relates to minister costs, and 91% is provided through the Ministry & Mission Fund contributions from churches. |                            |                          |                    |                    |
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2019<br>£ | TOTAL<br>2018<br>£ |
| <b>7 MINISTERIAL COSTS</b>   |                            |                          |                    |                    |
| URC Ministry   | 7,500                      | -                        | 7,500              | 7,500              |
| Methodist Ministry   | 32,619                     | -                        | 32,619             | 31,389             |
|  | <u>40,119</u>              | <u>-</u>                 | <u>40,119</u>      | <u>38,889</u>      |
| Total 2018   | <u>38,889</u>              | <u>-</u>                 | <u>-</u>           | <u>38,889</u>      |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2019<br>£    | TOTAL<br>2018<br>£    |
|---|----------------------------|--------------------------|-----------------------|-----------------------|
| <b>8 COSTS OF CHURCH ACTIVITIES</b>     |                            |                          |                       |                       |
| Church costs:                           |                            |                          |                       |                       |
| Insurance                               | 2,542                      | -                        | 2,542                 | 2,396                 |
| Water rates                             | 959                        | -                        | 959                   | 1,584                 |
| Buildings maintenance                   | 16,568                     | 9,000                    | 25,568                | 19,412                |
| Caretaker and Cleaners                  | 17,990                     | 30,750                   | 48,740                | 48,330                |
| Cleaning materials                      | 1,811                      | 1,000                    | 2,811                 | 3,749                 |
| Organist & organ/piano maintenance      | 3,259                      | -                        | 3,259                 | 2,943                 |
| Lighting & Heating                      | 3,595                      | 9,000                    | 12,595                | 13,665                |
| Wilmar Close maintenance                | 1,099                      | 2,700                    | 3,799                 | 5,457                 |
|   | <u>47,823</u>              | <u>52,450</u>            | <u>100,273</u>        | <u>97,536</u>         |
| Teaching costs:                         |                            |                          |                       |                       |
| Pulpit supply                           | 316                        | -                        | 316                   | 399                   |
| Children & young people                 | 936                        | -                        | 936                   | 924                   |
| Training                                | 1,734                      | -                        | 1,734                 | 234                   |
|   | <u>2,986</u>               | <u>-</u>                 | <u>2,986</u>          | <u>1,557</u>          |
| Communications:                         |                            |                          |                       |                       |
| Administrator & Secretarial             | 27,560                     | 29,768                   | 57,328                | 55,208                |
| Printing, postage and stationery        | 1,588                      | 1,000                    | 2,588                 | 2,476                 |
| Telephones                              | 1,020                      | -                        | 1,020                 | 852                   |
|   | <u>30,168</u>              | <u>30,768</u>            | <u>60,936</u>         | <u>58,536</u>         |
| Other programmes:                       |                            |                          |                       |                       |
| Outreach                                | -                          | 10,782                   | 10,782                | 8,645                 |
| Communicare Counselling Service         | -                          | 15,000                   | 15,000                | 15,000                |
| H'don Refugee Support Organisation      | -                          | -                        | -                     | 2,000                 |
| REAP                                    | -                          | -                        | -                     | 2,000                 |
| Little Hearts Matter (charity 2018)     | -                          | 1,000                    | 1,000                 | -                     |
| Kerala Crisis Appeal                    | -                          | 167                      | 167                   | -                     |
| Indonesian Appeal                       | -                          | 300                      | 300                   | -                     |
| Cyclone IDAI Appeal                     | -                          | 103                      | 103                   | -                     |
| Church Cafe                             | 9,690                      | -                        | 9,690                 | 8,856                 |
|   | <u>9,690</u>               | <u>27,352</u>            | <u>37,042</u>         | <u>36,501</u>         |
| Other expenses                          | 3,213                      | 1,000                    | 4,213                 | 5,624                 |
| Depreciation of furniture and equipment | 2,812                      | -                        | 2,812                 | 3,298                 |
|   | <u>6,025</u>               | <u>1,000</u>             | <u>7,025</u>          | <u>8,922</u>          |
| <b>TOTAL</b>                            | <u><u>96,692</u></u>       | <u><u>111,570</u></u>    | <u><u>208,262</u></u> | <u><u>203,052</u></u> |
| <b>Total 2018</b>                       | <u><u>89,052</u></u>       | <u><u>114,000</u></u>    | <u><u>-</u></u>       | <u><u>203,052</u></u> |

During the year, no Trustees received any remuneration (2018 - £nil)

During the year, no Trustees received any benefits in kind (2018 - £nil)

During the year, 3 Trustees received reimbursement of expenses for travel, sustenance and general administrative expenses totalling £311 (2018 - £350)

|                           |                     |                 |                 |                     |
|---------------------------|---------------------|-----------------|-----------------|---------------------|
| <b>9 GOVERNANCE COSTS</b> |                     |                 |                 |                     |
| Independent Examiner      | 1,296               | -               | 1,296           | 1,260               |
|                           | <u>1,296</u>        | <u>-</u>        | <u>1,296</u>    | <u>1,260</u>        |
| <b>Total 2018</b>         | <u><u>1,260</u></u> | <u><u>-</u></u> | <u><u>-</u></u> | <u><u>1,260</u></u> |

|                                  |                                    |                        |                        |                             |
|----------------------------------|------------------------------------|------------------------|------------------------|-----------------------------|
| <b>10 TANGIBLE FIXED ASSETS</b>  | <b>Contents<br/>Building<br/>£</b> | <b>Furniture<br/>£</b> | <b>Equipment<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
| <b>Cost or Valuation</b>         |                                    |                        |                        |                             |
| Brought forward 1 September 2018 | 169,035                            | 32,686                 | 11,957                 | 213,678                     |
| Additions in year                | -                                  | 130                    | -                      | 130                         |
|                                  | <u>169,035</u>                     | <u>32,816</u>          | <u>11,957</u>          | <u>213,808</u>              |
| <b>Depreciation</b>              |                                    |                        |                        |                             |
| At 1 September 2018              | -                                  | 27,205                 | 11,957                 | 39,162                      |
| Charge for the year              | -                                  | 2,812                  | -                      | 2,812                       |
| At 31 August 2019                | <u>-</u>                           | <u>30,017</u>          | <u>11,957</u>          | <u>41,974</u>               |
| <b>Net Book Value</b>            |                                    |                        |                        |                             |
| At 31 August 2019                | <u>169,035</u>                     | <u>2,799</u>           | <u>-</u>               | <u>171,834</u>              |
| At 31 August 2018                | <u>169,035</u>                     | <u>5,481</u>           | <u>-</u>               | <u>174,516</u>              |

# CHRIST CHURCH METHODIST & UNITED REFORMED CHURCH

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued FOR THE YEAR ENDED 31 AUGUST 2019

10

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | TOTAL<br>2019<br>£ | TOTAL<br>2018<br>£ |
|--|----------------------------|--------------------------|--------------------|--------------------|
| <b>11 DEBTORS</b>  |                            |                          |                    |                    |
| Harrow&Hillingdon Methodist Circuit  | 1,950                      | -                        | 1,950              | 7,320              |
| Gift Aid envelopes 2018  | 107                        | -                        | 107                | 104                |
|  | -                          | -                        | -                  | -                  |
|  | <u>2,057</u>               | <u>-</u>                 | <u>2,057</u>       | <u>7,424</u>       |
| <b>12 CURRENT LIABILITIES</b>  |                            |                          |                    |                    |
| Creditors payable within one year:   |                            |                          |                    |                    |
| Tuesday Club Loan  | 220                        | -                        | 220                | 220                |
| Inland Revenue for PAYE/NIC  | 893                        | -                        | 893                | 1,738              |
| Outreach   | -                          | 14,565                   | 14,565             | 16,565             |
| Accountancy  | 1,500                      | -                        | 1,500              | 1,500              |
| Key deposit  | 20                         | -                        | 20                 | 20                 |
| UURCC Trust  | -                          | 10,000                   | 10,000             | 10,000             |
| Student Loan   | 39                         | -                        | 39                 | 17                 |
| Maintenance  | 12,205                     | -                        | 12,205             | 1,774              |
| Cleaning Materials   | -                          | -                        | -                  | -                  |
| Power,Light & Heat   | 1,117                      | -                        | 1,117              | 1,657              |
|  | <u>15,994</u>              | <u>24,565</u>            | <u>40,559</u>      | <u>33,491</u>      |
| <b>13 DESIGNATED FUNDS</b>   |                            |                          |                    |                    |
| The church operates 4 Designated Funds with the encouragement of Church Meeting: |                            |                          |                    |                    |
| Church Fund  | 168,107                    | -                        | 168,107            | 168,107            |
| Building Fund  | -                          | 75,000                   | 75,000             | 75,000             |
| Specific Fund  | -                          | 76,019                   | 76,019             | 52,403             |
| Fund for the Development and Extension of Ministry                               | 160,472                    | -                        | 160,472            | 163,599            |
|  | <u>328,579</u>             | <u>151,019</u>           | <u>479,598</u>     | <u>459,109</u>     |
| <b>14 The movements on the Designated Funds during the year were:</b>            |                            |                          |                    |                    |
| <b>Fund for the Development and Extension of Ministry</b>                        |                            |                          |                    |                    |
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>£         |                    |
| Balance b/fwd 1 September 2018   | 163,599                    | -                        | 163,599            |                    |
| Deficit for the year - unrestricted  | - 3,127                    | -                        | - 3,127            |                    |
| Balance c/fwd 31 August 2019   | <u>160,472</u>             | <u>-</u>                 | <u>160,472</u>     |                    |
| <b>Specific Fund</b>   |                            |                          |                    | £                  |
| Balance b/fwd 1 September 2018   |                            |                          |                    | 52,403             |
| Transfer legacy/donation to specific funds                                       |                            |                          |                    | 23,036             |
| <b>Plus Restricted fund surplus</b>  |                            |                          |                    |                    |
| Church Charity 2019  |                            |                          |                    | 519                |
| Church Charity 2018 Little Hearts Matter   |                            |                          |                    | 701                |
| Jamaica diabetic Centre  |                            |                          |                    | 360                |
|  |                            |                          |                    | <u>77,019</u>      |
| <b>Less Restricted fund payments</b>   |                            |                          |                    |                    |
| Little Hearts Matter   |                            |                          |                    | 1,000              |
| Balance c/fwd 31 August 2019   |                            |                          |                    | <u>76,019</u>      |



**CHRIST CHURCH METHODIST & UNITED REFORMED CHURCH**

11

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITIES - continued  
FOR THE YEAR ENDED 31 AUGUST 2019**

**Statement of Funds - Prior Year**

|                    | <b>Balance at<br/>1 Sept 2017</b> | <b>Income</b>  | <b>Expenditure</b> | <b>Balance at<br/>31 Aug 2018</b> |
|--------------------|-----------------------------------|----------------|--------------------|-----------------------------------|
| Unrestricted Funds |                                   |                |                    |                                   |
| General Funds      | 328,704                           | 132,203        | 129,201            | 331,706                           |
|                    | <u>328,704</u>                    | <u>132,203</u> | <u>129,201</u>     | <u>331,706</u>                    |
| Restricted Funds   |                                   |                |                    |                                   |
| Building Fund      | 75,000                            | -              | -                  | 75,000                            |
| Specific Fund      | 54,981                            | 111,422        | 114,000            | 52,403                            |
|                    | <u>129,981</u>                    | <u>111,422</u> | <u>114,000</u>     | <u>127,403</u>                    |
| Total of Funds     | <u>458,685</u>                    | <u>243,625</u> | <u>243,201</u>     | <u>459,109</u>                    |

**15 RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year.

**16 STAFF COSTS**

Staff costs were as follows:

|                     | <b>2019</b>    | <b>2018</b>    |
|---------------------|----------------|----------------|
|                     | <b>£</b>       | <b>£</b>       |
| Wages and Salaries  | 108,307        | 105,739        |
| Social security     | 5,055          | 5,342          |
| Other pension costs | 2,318          | 1,313          |
|                     | <u>115,680</u> | <u>112,394</u> |

The average number of persons employed by the charity during the year was as follows:

|                              | <b>2019</b> | <b>2018</b> |
|------------------------------|-------------|-------------|
| Direct charitable activities | 6           | 6           |
|                              | <u>6</u>    | <u>6</u>    |

## **CHRIST CHURCH METHODIST & UNITED REFORMED CHURCH TREASURER'S STATEMENT**

### **FOR THE YEAR ENDED 31 AUGUST 2019**

I have prepared the financial statements on pages 5 to 12 for the year ended 31 August 2019.

Brian Moere

Date: 23/02/20

### **INDEPENDENT EXAMINER'S REPORT**

I report on the financial statements of Christ Church, Uxbridge for the year ended 31 August 2018, which are set out on pages 5 to 12.

This report is made solely to the Church Council, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the Church Council those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the Church Council as a body, for my work or for this report.

The financial statement have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### **Respective responsibilities of the Church Council and Examiner**

The Church Council are responsible for the preparation of the financial statements. The Church Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed. I am qualified to undertake the examination by being a qualified member of the ICAEW.

It is my responsibility to:

- examine the financial statements 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 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of Independent Examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Church Council 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**CHRIST CHURCH METHODIST & UNITED REFORMED CHURCH  
INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 AUGUST 2019**

**Independent Examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and

- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:  
David Alesbury FCA Feltons  
1 The Green Richmond Surrey  
TW9 1PL

Date: 27/02/20