

**Independent Examiner's Report to the Trustees of  
All Saints Methodist Church Abingdon (Charity No. 1184115)**

**Independent examiner's report to the Trustees of All Saints Methodist Church Abingdon**

I report to the trustees on my examination of the accounts of All Saints Methodist Church Abingdon for the year ended 31st August 2020.

**Responsibilities and basis of report**

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

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

**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 (other than that disclosed below) which give me cause to believe that, in any material respect:

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

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

I have not obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Jodie McDermott FCCA  
Haines Watts Oxford LLP  
Chartered Accountants  
Sterling House  
19/23 High Street  
Kidlington  
Oxfordshire, OX5 2DH

Date: .....

**ALL SAINTS METHODIST CHURCH ABINGDON**

**Charity Commission Number 1184115**

**Receipts and Payments for the year ended 31st August, 2020**

	<u>Notes</u>	2019/2020	2018/2019
		£	£
<b>RECEIPTS</b>			
<b>Unrestricted</b>			
Collections		59,787.41	59,839.22
Tax recoveries		<u>14,182.13</u>	<u>14,011.00</u>
	2	73,969.54	73,850.22
Lettings		9,996.65	14,883.70
Interest		335.58	699.14
Cox bequest - additional bequest		1,992.21	0.00
Other income	3	<u>945.71</u>	<u>1,011.12</u>
<b>Unrestricted income</b>		87,239.69	90,444.18
<b>Restricted</b>			
Grants towards toilets refurbishment		1,552.00	51,437.67
Gift day		0.00	6,243.75
Memorable donation		10,008.64	0.00
Circuit grants - roof & outside signage		<u>0.00</u>	<u>1,880.00</u>
	3	11,560.64	59,561.42
Special events and appeals	6	3,159.75	9,302.37
Friendship		791.18	1,340.74
Just Women		<u>110.00</u>	<u>100.00</u>
<b>Restricted income</b>		<u>15,621.57</u>	<u>70,304.53</u>
<b>TOTAL INCOME</b>		<u>102,861.26</u>	<u>160,748.71</u>
<b>PAYMENTS</b>			
<b>Unrestricted</b>			
Circuit assessment		41,980.00	40,377.00
Donations to Methodist Funds	4	9,725.00	11,610.00
Other donations	5	6,837.21	6,351.53
All Saints costs -			
Junior Church & Messy Church		88.99	218.83
Operational costs	7	7,577.45	4,364.62
Property costs	8	<u>19,983.59</u>	<u>123,754.42</u>
		<u>27,650.03</u>	<u>128,337.87</u>
<b>Expenditure out of unrestricted income</b>		86,192.24	186,676.40
<b>Restricted</b>			
Special events and appeals	6	2,644.90	9,478.17
Friendship		1,487.40	1,012.49
Just Women		<u>110.00</u>	<u>100.00</u>
<b>Expenditure out of restricted income</b>		<u>4,242.30</u>	<u>10,590.66</u>
<b>TOTAL EXPENDITURE</b>		<u>90,434.54</u>	<u>197,267.06</u>
<b>SURPLUS or NET DEFICIT for the year</b>		12,426.72	-36,518.35

Opening balances at beginning of year -

Unrestricted funds -

General fund	40,991.02	37,441.11
Richard Cox bequest (Trust 21871)	5,000.00	32,597.59
Memorable donations	991.57	1,330.00
Coffee fund	<u>315.41</u>	<u>350.10</u>
	<u>47,298.00</u>	<u>71,718.80</u>
Restricted funds -		
Property projects	0.00	12,250.00
Memorable donation	0.00	0.00
Appeals fund	-454.85	-279.05
Thursday Friendship	<u>1,128.75</u>	<u>800.50</u>
	<u>673.90</u>	<u>12,771.45</u>
	<u>47,971.90</u>	<u>84,490.25</u>
<b>TOTAL FUNDS at 31st August 2020</b>	<u>60,398.62</u>	<u>47,971.90</u>

**Summary of assets & liabilities as at 31st August 2020**

	2019/2020	2018/2019
	£	£
<b>Unrestricted funds</b>		
General fund including property fund	39,993.81	40,991.02
Richard Cox bequest (Trust 21871)	8,543.63	5,000.00
Memorable donations	1,005.57	991.57
Coffee fund	<u>354.44</u>	<u>315.41</u>
	<u>49,897.45</u>	<u>47,298.00</u>
<b>Restricted funds</b>		
Property projects	0.00	0.00
Memorable donation	10,008.64	0.00
Appeals fund	60.00	-454.85
Thursday Friendship	<u>432.53</u>	<u>1,128.75</u>
	<u>10,501.17</u>	<u>673.90</u>
<b>TOTAL FUNDS</b>	<u>60,398.62</u>	<u>47,971.90</u>
Represented by:		
Cash (Friendship)	0.08	0.87
Current bank account (HSBC through Circuit)	24,128.24	25,429.80
Central Finance Board Deposit Fund	27,726.67	17,541.23
Trustees for Methodist Church Purposes	<u>8,543.63</u>	<u>5,000.00</u>
	<u>60,398.62</u>	<u>47,971.90</u>

See also note 9 for other assets and liabilities.

Chair

Treasurer

Date

**Movements on reserves during the year**

	Restricted											TOTAL £
	Unrestricted					Restricted						
	Richard Cox bequest £	Memorable donations £	Coffee fund £	Sub total £	Property projects £	Memorable donation £	Appeals fund £	Thursday Friendship £	Just Women £			
Opening balance - 1/9/19.	40,991.02	991.57	315.41	47,298.00	0.00	0.00	-454.85	1,128.75	0.00			47,971.90
<b>INCOME</b>												
Collections & gift aid	73,969.54			73,969.54				786.51				74,756.05
Lettings	9,996.65			9,996.65								9,996.65
Interest	274.37	61.21		335.58		8.64		4.67				348.89
Bequest	1,992.21	1,992.21		1,992.21								1,992.21
Toilet refurbishment grant				0.00	1,552.00							1,552.00
Appeals				0.00			3,159.75					3,159.75
Other income	532.04	14.00	399.67	945.71	10,000.00				110.00			11,055.71
	84,772.60	2,053.42	399.67	87,239.69	1,552.00	10,008.64	3,159.75	791.18	110.00			102,861.26
<b>EXPENDITURE</b>												
Methodist donations	9,525.00		200.00	9,725.00								9,725.00
Other donations	6,786.00	51.21		6,837.21				1,450.00	110.00			8,397.21
Appeals and events				0.00			2,644.90					2,644.90
Circuit assessment	41,980.00			41,980.00								41,980.00
Junior & Messy Church	88.99			88.99								88.99
General expenditure	7,406.81	10.00	160.64	7,577.45				37.40				7,614.85
Property expenditure	17,287.85			17,287.85								17,287.85
General				0.00								0.00
Toilet refurbishment	1,143.74			1,143.74	1,552.00							2,695.74
	84,218.39	61.21	360.64	84,640.24	1,552.00	-	2,644.90	1,487.40	110.00			90,434.54
<b>TRANSFER</b>												
Toilet refurbishment (refund of Cox bequest)	-1,551.42	1,551.42										
Closing balance - 31/8/20.	39,993.81	8,543.63	1,005.57	49,897.45	-	10,008.64	60.00	432.53	-			60,398.62

## NOTES TO THE ACCOUNTS

### 1. Going concern - basis of preparation

The accounts are prepared on a going concern basis. The Trustees, having regard to the available cash resources and budgeted income and expenditure for the year 2020-21, have a reasonable expectation that the Church will continue in operational existence as a going concern and meet its liabilities as they fall due.

The Trustees are thankful for the generosity of giving by church members while the church has been closed during 2019/20. The Trustees recognise that letting income is expected to be significantly lower than normal in the forthcoming 12 months and that it is harder to forecast Church member giving receipts, as a result of restrictions over church services, but significant property spend is not anticipated and budgeted expenditure includes discretionary donations to Methodist and other charitable organisations which could be phased if necessary.

	2019/2020	2018/2019
	£	£
<b>2. Collections and related tax recoveries:-</b>		
Envelopes	14,372.30	14,747.93
Bank standing orders	43,095.00	40,235.00
Loose cash	<u>2,320.11</u>	<u>4,856.29</u>
	59,787.41	59,839.22
Tax reclaimed under 'Gift Aid'	13,311.71	12,955.45
Gift Aid Small Donations Scheme	<u>870.42</u>	<u>1,055.55</u>
	<u>73,969.54</u>	<u>73,850.22</u>

### 3. Other income:-

#### Unrestricted

OHCT ride or stride	215.00	142.50
Sunday morning coffee donations	399.67	663.62
Memorable donations	14.00	100.00
Other donations	<u>317.04</u>	<u>105.00</u>
	945.71	1,011.12

#### Restricted

Gift day - outside cross and signage	0.00	4,693.75
- toilet improvements	<u>0.00</u>	<u>1,250.00</u>
	0.00	5,943.75
Friendship donation to cross and signage	0.00	300.00
Memorable donation	10,008.64	0.00
Grants towards toilet improvements	1,552.00	51,437.67
Circuit grants for roof & outside signage	<u>0.00</u>	<u>1,880.00</u>
	11,560.64	59,561.42
	<u>12,506.35</u>	<u>60,572.54</u>

### 4. Donations to central and other Methodist Church Funds and also other associated Methodist

	£	£
<b>Churches or affiliated organisations:-</b>		
Methodist Church Fund (unrestricted)	6,168.00	7,872.00
The World Mission Fund	561.00	541.00
The Mission in Britain Fund	388.00	374.00
Fund for Property	185.00	178.00
Methodist Women in Britain	388.00	374.00
All We Can (M.R.D.F.)	402.00	388.00
Action for Children (N.C.H.)	402.00	388.00
Methodist Homes	402.00	388.00
Minister's Housing Society	402.00	388.00
Leaders of Worship and Preachers Trust	143.00	138.00
Northampton District Benevolent Fund	<u>84.00</u>	<u>81.00</u>
	9,525.00	11,110.00
Methodist Homes - Sunday morning coffee	<u>200.00</u>	<u>500.00</u>
	<u>9,725.00</u>	<u>11,610.00</u>

5. Other donations from church funds:-

The Abingdon Bridge	4,190.00	4,038.00
Trinity Learning	524.00	505.00
Future Pillars Zambia (Contesa)	524.00	505.00
The Nasio Children	524.00	505.00
Karibuni Children	524.00	505.00
Other donations - Host Abingdon	<u>500.00</u>	<u>125.00</u>
	6,786.00	6,183.00
Interest from Cox bequest to church charities	51.21	168.53
	<u>6,837.21</u>	<u>6,351.53</u>

6. Special events and appeals:-

In addition to the donations from Church Funds, as indicated in notes 3 & 4 above, the community at All Saints has responded in many ways to support specific events and appeals, both local and throughout the world. The beneficiaries of these appeals are set out below but these have had to stop since the lock down in March. The 4 charities supported by the Church Council have not changed and are Future Pillars Zambia, The Nasio Trust, Karibuni Children and Maggies Oxford.

	2019/2020		2018/2019	
	Receipts	Payments	Receipts	Payments
	£	£	£	£
The World Mission Fund - Collecting boxes	619.07	609.32	724.94	723.19
- Easter offerings	<u>103.75</u>	<u>0.00</u>	<u>580.25</u>	<u>668.75</u>
	722.82	609.32	1,305.19	1,391.94
Action for Children	455.75	360.25	1,052.83	1,070.08
All We Can	0.00	0.00	30.00	30.00
Methodist Homes	168.41	101.29	358.47	384.34
Christian Aid	342.46	342.46	464.26	464.26
Shelter	248.31	248.31	176.91	176.91
DEC - Indonesian Tsunami appeal	0.00	0.00	1,068.75	1,068.75
DEC - Cyclone Idai Crisis appeal	0.00	0.00	1,243.75	1,243.75
Future Pillars Zambia	<u>181.25</u>	36.87	193.75	645.74
The Nasio Trust	<u>181.25</u>	31.88	188.76	449.99
Karibuni Children	<u>181.25</u>	168.12	183.75	949.99
Maggies Oxford	<u>181.25</u>	31.88	188.76	504.99
The Gatehouse (Cribfest)	<u>725.00</u>	0.00	0.00	1,051.50
Bridewell Organic Gardens	228.25	228.25	0.00	0.00
For Church charities -				
11th Abingdon Scouts	215.00			
Nuffield evening	425.00			
Lawn cutting	60.00			
Organ private use	<u>25.00</u>			
	725.00			
	<u>3,159.75</u>	<u>2,644.90</u>	<u>9,302.37</u>	<u>9,478.17</u>

7. All Saints operational expenditure:-

	2019/2020	2018/2019
	£	£
Church in Abingdon	597.68	597.68
Preaching fees	150.00	0.00
Publications (net)	305.90	80.00
Trinity - administration	1,400.00	0.00
- copying	712.83	0.00
Communications	142.69	0.00
Photocopying	208.35	206.13
Stationery	0.00	21.00
Envelope scheme (envelopes)	85.35	65.70
Copyright licence	0.00	346.73

Church telephone	271.40	274.07
TMCP administration fee	10.00	65.20
Fee of Independent Examiner	1,740.00	1,620.00
First Aid course	0.00	215.00
Diamond Anniversary	1,399.55	0.00
Sundries	<u>393.06</u>	<u>674.80</u>
	7,416.81	4,166.31
Sunday morning coffee costs	<u>160.64</u>	<u>198.31</u>
	<u>7,577.45</u>	<u>4,364.62</u>

**8. All Saints property costs:-**

	2019/2020	2018/2019
<b>Maintenance</b>	£	£
Energy costs - electricity	1,778.40	1,796.96
- gas	<u>1,014.00</u>	<u>1,215.12</u>
	2,792.40	3,012.08
Water	1,033.98	996.36
Insurance	1,631.67	1,432.11
Contract cleaning	5,613.50	7,102.80
Cleaning materials	139.14	206.74
Organ & piano tuning	50.00	235.40
Sound system	127.42	0.00
Fire protection	0.00	425.85
Gas safety check	1,378.87	285.00
Electrical inspection	345.00	2,976.00
Web site	313.00	295.00
Replace lights with new eyelid	0.00	470.00
Other repairs and maintenance	<u>460.87</u>	<u>920.98</u>
	13,885.85	18,358.32
<b>Projects</b>		
Roof repairs		10,620.00
" " out of restricted funds		<u>1,180.00</u>
Vestry door/upvc windows	3,402.00	0.00
Refurbishment of toilets including fees	1,143.74	22,703.85
" " " " out of restricted funds	<u>1,552.00</u>	<u>64,937.67</u>
	2,695.74	87,641.52
Outside cross and signage		260.83
" " " " out of restricted funds		<u>5,693.75</u>
	<u>19,983.59</u>	<u>123,754.42</u>

## 9. Other assets and liabilities

### a) Property - insurance value

The insurance values relating to All Saints are effected through our Church Shield insurance policy.

We have a Long Term Agreement with Methodist Insurance PLC which runs for 5 years from 29th September 2016.

The insurance values effective from 29th September have been as indicated below.

The increase from 29/09/2019 follows their quinquennial visit.

	29/09/2020	29/09/2019	29/09/2018
	£	£	£
Buildings - notional reinstatement value (latest includes organ)	1,967,180	1,945,792	1,358,418
Organ	104,638	103,500	265,057
Contents			88,352

b) Debtors - As at 31 August 2020, debtors comprise gift aid receivable of £7,827.75 (2019 £5,423.96), grant receivable of £0 (2019 £1552) and £346.60 related to lettings (received post year end).

c) Creditors - As at 31 August 2020, there were liabilities of £0 (2019 £4,893.74) relating to the toilet refurbishment project. The toilet refurbishment project is now complete. At 31 August 2020, there are creditors of £790.40 relating to lettings paid in advance.

## 10. Thursday Friendship (previously The Fellowship)

	2019/20	2018/19
	£	£
The funds of Thursday Friendship are held with the church funds and	598.42	1,062.37
	188.09	273.14
Income - collections	4.67	5.23
- tax refund - gift aid small donations scheme	791.18	1,340.74
- interest		
Future Pillars (Zambia)	200.00	225.00
Expenditure - donator		
The NASIO Trust	300.00	125.00
Karibuni Children	200.00	125.00
Maggies Oxford	0.00	125.00
Christian Aid	0.00	50.00
Abingdon Street Pastors	0.00	50.00
Leprosy Mission	100.00	0.00
Tearfund	0.00	0.00
Bridewell Organic Gardens	200.00	0.00
Host Abingdon	350.00	0.00
Abingdon Foodbank	100.00	0.00
All Saints - cross signage	0.00	300.00
	37.40	12.49
	1,487.40	1,012.49
- purchase of catering supplies	-696.22	328.25
Surplus/(deficit) for year	1,127.88	797.14
Funds brought forward - bank	0.87	3.36
- cash	432.45	1,127.88
Funds carried forward - bank	0.08	0.87
- cash	432.53	1,128.75