

Charity registration number: 1127462

The Potters House Methodist Church

known as

Potters Church

Annual Report and Financial Statements

for the Year Ended 31 August 2021

The Potters House Methodist Church

known as Potters Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2021.

Structure, governance and management

Nature of governing document

The Potters House Methodist Church was established as a charity in England and Wales (Number 1127462) on 9th January 2009 under the Deed of Union (1932) and Methodist Church Act (1976).

Recruitment and appointment of trustees

Appointment of trustees is governed by the constitution of the charity. The trustees welcome new members. Responsibilities are discussed and a schedule of expected duties is shared. Trustees are required to be regular members of Potters Church, servers on at least one team and to give financially to the work of the church. They should have been members of the church for a minimum of three years before standing as a trustee.

Induction and training of trustees

The induction process for a new trustee involves an official welcome at their first trustees meeting along with the current trustees to share the responsibilities of the position, the governing trust deed and the objectives of the charity.

Arrangements for setting key management personnel remuneration

The pay scales for key management personnel are set by the trustees with guidance from the HR committee, in accordance with Methodist pay and practice. Pay of individual members of the management team are annually reviewed by the finance committee and this review takes into consideration account performance and any additional responsibilities, as well as increases in average earnings.

Organisational structure

The church is governed according to the constitution and practice of the Methodist Church. Church Councils are held four times each year and a congregational meeting is held annually. The Church Council have delegated most of the day to day running of the church to the leadership team, four of whom are trustees.

Objectives and activities

Objects and aims

The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of-

- (a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;
- (b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;
- (c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;
- (d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

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Trustees' Report

Public benefit

We are a Christian Church. We offer regular worship and activities where all are welcome.

Potters Church offers worship on Sundays at 9.30am and 11.15am. We are a church of approximately 270 people and we meet at one site, based at the Bridge Centre in Birches Head.

Potters Church provides a variety of weekday activities for the benefit of those within our community. They include community outreach and support, youth work, a baby and toddler group, a community group for older people and a craft club.

Since Covid-19, we have continued to increase and develop our online presence, including offering acts of worship for people to participate in. Since September 2021, we have been gathering weekly again on a Sunday, returning to two identical services to enable room for growth and to allow for social distancing.

Since the last report, we made the decision to close our church plant at Potters Longton.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We have supported a range of projects and charities financially over the last year. These include groups that work with asylum seekers, people vulnerable and at risk in our community, the homeless, those experiencing food poverty, those looking to integrate into society after convictions and those working against modern day slavery.

We have restarted the following activities as restrictions have lifted during the Covid-19 pandemic:

- our community baby and toddler group which meets on Tuesday mornings in Birches Head
- our community group for older people which meets on Friday mornings in Birches Head
- our craft group which meets on Wednesday mornings in Birches Head
- our youth and young people's work, whose main meeting is now on a Sunday evening.

We have returned to regular weekly worship at our church site in Birches Head, offering two services each week, including children's church. We have supported local schools and families through practical help, such as providing holiday lunches, food hampers for over Christmas, sunscreen and other supplies, including hygiene products, and we supported our city's care leavers by providing them all with a Christmas gift.

We offer prayer to all who seek it through a variety of means – personal provision, online, over the phone, in prayer meetings and through a prayer chain, as well as web based prayer requests.

We have continued to work in unity with other Christians through sharing in weekly acts of worship online. We have continued to explore and develop other ways of building community and supporting people, both in person and online as we continued through 2021.

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Trustees' Report

Use of volunteers

Under usual circumstances, we are supported by a number of volunteers (around 100), whom enable our activities to run well and safely.

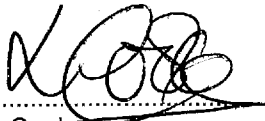
Financial review

The results for the year are shown in the Statement of Financial Activities. The trustees estimate that Covid-19 has impacted the money received through giving at Potters Church by 17%.

Policy on reserves

It is the trustees' policy to maintain a balance on unrestricted funds which, if possible, equates to three months staff wages and three months contribution to the Stoke on Trent mission circuit, equivalent to approximately £40,000. This should be sufficient to cover statutory payments due to staff should it be necessary to cease our activities. Unrestricted free reserves (excluding fixed assets) at the year end were £71,134 (2020: £69,554).

The annual report was approved by the trustees of the charity on 12 May 2022 and signed on its behalf by:



.....
Mr L Cooke
Trustee

The Potters House Methodist Church

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Independent Examiner's Report to the trustees of The Potters House Methodist Church

I report to the trustees on my examination of the accounts of The Potters House Methodist Church for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of The Potters House Methodist Church 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 The Potters House Methodist Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of The Potters House Methodist Church as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 5DD

Date:.....

The Potters House Methodist Church

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Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	135,566	10,092	145,658
Charitable activities	3	119	43	162
Other income		855	-	855
Total Income		<u>136,540</u>	<u>10,135</u>	<u>146,675</u>
Expenditure on:				
Charitable activities	6	<u>(137,020)</u>	<u>(3,923)</u>	<u>(140,943)</u>
Total Expenditure		<u>(137,020)</u>	<u>(3,923)</u>	<u>(140,943)</u>
Net (expenditure)/income		(480)	6,212	5,732
Gross transfers between funds		<u>7,114</u>	<u>(7,114)</u>	<u>-</u>
Net movement in funds		6,634	(902)	5,732
Reconciliation of funds				
Total funds brought forward		<u>70,034</u>	<u>8,510</u>	<u>78,544</u>
Total funds carried forward	16	<u><u>76,668</u></u>	<u><u>7,608</u></u>	<u><u>84,276</u></u>

The notes on pages 9 to 21 form an integral part of these financial statements.

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Statement of Financial Activities for the Year Ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	154,145	14,235	168,380
Charitable activities		5,093	2,676	7,769
Investment income	4	54	-	54
Total Income		<u>159,292</u>	<u>16,911</u>	<u>176,203</u>
Expenditure on:				
Charitable activities	6	<u>(162,050)</u>	<u>(13,955)</u>	<u>(176,005)</u>
Total Expenditure		<u>(162,050)</u>	<u>(13,955)</u>	<u>(176,005)</u>
Net (expenditure)/income		(2,758)	2,956	198
Gross transfers between funds		<u>3,973</u>	<u>(3,973)</u>	-
Net movement in funds		1,215	(1,017)	198
Reconciliation of funds				
Total funds brought forward		<u>68,819</u>	<u>9,527</u>	<u>78,346</u>
Total funds carried forward	16	<u><u>70,034</u></u>	<u><u>8,510</u></u>	<u><u>78,544</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 16.

The notes on pages 9 to 21 form an integral part of these financial statements.

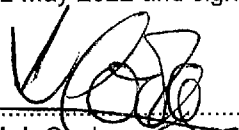
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**(Registration number: 1127462)
Balance Sheet as at 31 August 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	6,103	770
Current assets			
Debtors	13	10,293	10,473
Cash at bank and in hand		69,059	75,363
		79,352	85,836
Creditors: Amounts falling due within one year	14	(1,179)	(8,062)
Net current assets		78,173	77,774
Net assets		84,276	78,544
Funds of the charity:			
Restricted income funds			
Restricted funds	16	7,608	8,510
Unrestricted income funds			
Unrestricted funds		76,668	70,034
Total funds	16	84,276	78,544

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 12 May 2022 and signed on their behalf by:



 Mr L Cooke
 Trustee

The Potters House Methodist Church

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Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Potters House Methodist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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Notes to the Financial Statements for the Year Ended 31 August 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class
Fixtures & fittings

Depreciation method and rate
straight line over 5 years

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Notes to the Financial Statements for the Year Ended 31 August 2021

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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Notes to the Financial Statements for the Year Ended 31 August 2021

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	112,083	7,283	119,366
Gift aid reclaimed	23,483	429	23,912
Grants, including capital grants;			
Grants from other charities	-	2,380	2,380
	<u>135,566</u>	<u>10,092</u>	<u>145,658</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals	126,733	5,533	132,266
Gift aid reclaimed	26,912	480	27,392
Grants, including capital grants;			
Government grants	500	-	500
Grants from other charities	-	8,222	8,222
	<u>154,145</u>	<u>14,235</u>	<u>168,380</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Church Activities	119	43	162
	<u>119</u>	<u>43</u>	<u>162</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Church Activities	5,093	2,676	7,769
	<u>5,093</u>	<u>2,676</u>	<u>7,769</u>

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Notes to the Financial Statements for the Year Ended 31 August 2021

4 Investment income

		Total 2021 £
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	54	54
	<u>54</u>	<u>54</u>

5 Other income

	Unrestricted funds General £	Total 2021 £
Sale of charity equipment	855	855
	<u>855</u>	<u>855</u>

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Notes to the Financial Statements for the Year Ended 31 August 2021

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Church Activities	136,048	3,923	139,971
Governance Costs	972	-	972
	<u>137,020</u>	<u>3,923</u>	<u>140,943</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Church Activities	157,676	13,955	171,631
Youth Holiday	3,426	-	3,426
Governance Costs	948	-	948
	<u>162,050</u>	<u>13,955</u>	<u>176,005</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	972	972
	<u>972</u>	<u>972</u>
	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	948	948
	<u>948</u>	<u>948</u>

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Notes to the Financial Statements for the Year Ended 31 August 2021

8 Government grants

In the year ended 31 August 2021 £Nil (2020: £500) of grant funding was given to the charity by Stoke-on-Trent City Council to assist with the church's work during the COVID-19 pandemic. The amount of grants recognised in the financial statements was £Nil (2020 - £500). There were no unfulfilled conditions at the year end.

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs A Price

Mrs A Price received remuneration of £26,500 (2020: £21,280) and £Nil (2020: £66) of expenses were reimbursed to Mrs A Price during the year.

Salary of £25,000 (2020: £20,074) was paid directly. £1,500 (2020: £1,206) of pension contributions were made for Mrs A Price. Expenses reimbursed were for Mrs A Price's paid employment and not in relation to her role as a trustee.

Pension contributions have been paid to a defined contribution scheme.

Rev P Hancock

Rev P Hancock received remuneration of £11,038 (2020: £14,021) during the year.

This remuneration was paid via the district and circuit.

Rev A Clowes

Rev A Clowes received remuneration of £Nil (2020: £22,217) and £Nil (2020: £1,834) of expenses were reimbursed to Rev A Clowes during the year.

Rev A Clowes left the church's employment and resigned as a trustee in February 2020. In the year ended 31 August 2020, salary of £5,327 was paid directly and £16,890 via the circuit. £320 of pension contributions were also made for Rev A Clowes. Expenses reimbursed were for Rev A Clowes' paid employment and not in relation to his role as a trustee.

Pension contributions have been paid to a defined contribution scheme.

The legal authority under which remuneration was given to those also acting as trustees of the charity is the Constitutional Practice and Discipline of the Methodist Church, which states that subject to compliance with Standing Orders as to conflicts of interest, the trustees may employ or engage the services of any managing trustee or connected person at remuneration and on terms not more preferential than would be accorded to a member of the public with the same qualifications and experience.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £16,940 for the year (2020 - £17,504).

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Notes to the Financial Statements for the Year Ended 31 August 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	54,729	49,924
Pension costs	<u>3,284</u>	<u>3,094</u>
	<u>58,013</u>	<u>53,018</u>

The monthly average number of persons (including senior management team) employed by the charity during the year:

	2021 No	2020 No
Ministry	<u>3</u>	<u>3</u>

3 (2020 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £3,284 (2020 - £3,094).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £26,500 (2020 - £26,927).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

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Notes to the Financial Statements for the Year Ended 31 August 2021

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2020	25,819	25,819
Additions	6,694	6,694
Disposals	(7,528)	(7,528)
At 31 August 2021	24,985	24,985
Depreciation		
At 1 September 2020	25,049	25,049
Charge for the year	1,361	1,361
Eliminated on disposals	(7,528)	(7,528)
At 31 August 2021	18,882	18,882
Net book value		
At 31 August 2021	6,103	6,103
At 31 August 2020	770	770

13 Debtors

	2021 £	2020 £
Prepayments	4,391	4,391
Other debtors	5,902	6,082
	10,293	10,473

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	494
Other taxation and social security	7	826
Other creditors	-	2,294
Accruals	1,172	4,448
	1,179	8,062

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Notes to the Financial Statements for the Year Ended 31 August 2021

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,284 (2020 - £3,094).

16 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
General					
Unrestricted general fund	70,034	136,540	(137,020)	7,114	76,668
Restricted funds					
Misc Restricted Funds	804	43	(461)	(115)	271
Open House	1,830	750	(542)	-	2,038
Longton Church	157	-	-	(157)	-
Methodist Youth Activities	1,800	-	-	-	1,800
Castle Connect Church Newcastle	3,919	3,617	(495)	(7,041)	-
The Community Foundation for Staffordshire	-	1,000	-	-	1,000
TLG Bags of Hope	-	230	(230)	-	-
Chester & Stoke District Education Grant	-	400	(30)	199	569
Local Family Support	-	4,095	(2,165)	-	1,930
Total restricted funds	8,510	10,135	(3,923)	(7,114)	7,608
Total funds	78,544	146,675	(140,943)	-	84,276

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Notes to the Financial Statements for the Year Ended 31 August 2021

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2020 £
Unrestricted funds					
General					
Unrestricted general fund	68,819	159,292	(162,050)	3,973	70,034
Restricted					
Misc Restricted Funds	4,450	1,160	(1,662)	(3,144)	804
Open House	1,844	1,516	(1,530)	-	1,830
Longton Church	1,826	-	(1,669)	-	157
Seedbed	829	-	-	(829)	-
Methodist Youth Activities	-	1,800	-	-	1,800
Castle Connect Church Newcastle	578	12,435	(9,094)	-	3,919
Total restricted funds	<u>9,527</u>	<u>16,911</u>	<u>(13,955)</u>	<u>(3,973)</u>	<u>8,510</u>
Total funds	<u>78,346</u>	<u>176,203</u>	<u>(176,005)</u>	<u>-</u>	<u>78,544</u>

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Notes to the Financial Statements for the Year Ended 31 August 2021

The specific purposes for which the funds are to be applied are as follows:

Misc Restricted funds - various small projects including Craft, Voice of Hope, Flourish, Little Bridges, Choir and Reach. Income includes small grants, as well as donations and income from specific charitable activities

Open House - a friendship group for elderly and retired people which includes grant income of £750 from The Malam Fund (through The Community Foundation for Staffordshire)

Longton Church - outreach programme in Longton

Seedbed - work with asylum seekers and refugees

Methodist Youth Activities - to provide youth activities and holidays to asylum seekers

Castle Connect Church - for the church plant in Newcastle-under-Lyme including grants from The Methodist Church - Chester and Stoke-on-Trent District

The Community Foundation for Staffordshire - Covid-19 Emergency Fund to support the church's activities in response to the COVID-19 pandemic

TLG Transforming Lives for Good - Box of Hope - to help support children and families affected by the COVID-19 pandemic

Chester and Stoke District Education grant - to purchase a computer for use in the church's children and youth work

Local family support - to help families in the locality.

In the year ended 31 August 2021 various amounts were transferred between funds. £199 was transferred from unrestricted to restricted funds to contribute to the full cost of the laptop purchased from the Chester and Stoke District Education grant. £7,041, the closing balance on the restricted Castle Connect fund was transferred to unrestricted funds on cessation of the church's congregation in Newcastle under Lyme. £157, the closing balance on the restricted Longton Church fund was transferred to unrestricted funds on cessation of the church's congregation in Longton. £115 was transferred from restricted to unrestricted funds from Misc Restricted Funds which were the balances on various small funds for activities which have ceased.

In the year ended 31 August 2020 three amounts were transferred from restricted to unrestricted funds. The remaining Seedbed grant was to fund a project which ceased in 2015 and the charity which gave the grant no longer exists. The second amount transferred was included in misc restricted funds and given to provide family support services. The project ceased in 2015 and the trustees have made the decision to transfer the remaining balance to unrestricted funds to fund further church activities. The final amount transferred was also included in misc restricted fund and was given to fund donations to Compassion UK. The donations have been paid to Compassion UK but were not allocated to this fund which has now been rectified by the transfer.

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Notes to the Financial Statements for the Year Ended 31 August 2021

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	5,534	569	6,103
Current assets	72,313	7,039	79,352
Current liabilities	(1,179)	-	(1,179)
Total net assets	<u>76,668</u>	<u>7,608</u>	<u>84,276</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Tangible fixed assets	480	290	770
Current assets	77,616	8,220	85,836
Current liabilities	(8,062)	-	(8,062)
Total net assets	<u>70,034</u>	<u>8,510</u>	<u>78,544</u>

18 Related party transactions

During the year the charity made the following related party transactions:

Brian Barber

(Brian Barber is a trustee of the church)

During the year he purchased £600 of exercise equipment from the church which was no longer in use. The amount paid by Brian Barber was the original cost of the equipment. At the balance sheet date the amount due to/from Brian Barber was £Nil (2020 - £Nil).

Mrs C Clowes

(Mrs Clowes is the wife of Trustee and Senior Pastor Rev A Clowes - resigned February 2020)

Mrs Clowes was employed between February 2018 and February 2020 as an administrator and was paid a salary of £4,914 and pension contributions of £295 in the year ended 31 August 2020. There were no payments in the year ended 31 August 2021. . At the balance sheet date the amount due to/from Mrs C Clowes was £Nil (2020 - £Nil).

The Methodist Church - Chester and Stoke-on-Trent District

(Brian Barber is a trustee of The Potters House Methodist Church and The Methodist Church - Chester and Stoke-on-Trent District)

The charity received grants of £400 (2020: £6,422) from The Methodist Church - Chester and Stoke-on-Trent District during the year. . At the balance sheet date the amount due to/from The Methodist Church - Chester and Stoke-on-Trent District was £Nil (2020 - £Nil).

