

**Church
Accruals Accounts
2020-2021**

THE METHODIST CHURCH
TRUSTEES' REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

SOLIHULL METHODIST CHURCH

Charity Registration number

1127682

BIRMINGHAM	Circuit No	5.1
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Minister

REVEREND ANDREW ORTON

Church Stewards

Mrs Sandra Ker (to 31.05.21)

Mr Alan Faulkner

Ms Susan Kelley

Mr Jeremy Pearce

Mrs Cathy Coleman

Mr Howard Staight

Mrs Karen Robertson (from 01.06.2021)

Mr Peter Austin (from 01.06.2021)

Church Treasurer

**Christine Burr (till 30.06.21) &
Caroline Hinchliffe (from 01.07.21)**

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
FOR THE YEAR ENDED 31 AUGUST 2021
SECTION 1 OVERVIEW REPORT

1.1 Introduction

The charitable objects of Solihull Methodist Church are those of the Methodist Church, and include commitment to Christian service through worship, prayer and community involvement, which provides significant public benefit.

1.2 The Mission of Solihull Methodist Church

We understand our purpose as being to make relationships between ourselves and God in a way that has both integrity of mind and reality of experience.

We express this desire in the words, "Linking our Community to Christ".

We believe that Jesus came to set before us a model for living well here on earth and to this end we seek to become followers of him. We aim to act justly, to love mercy and to walk humbly with God.

The Bible is our chief source of guidance and inspiration. We seek to understand its original context and to make applications that have credibility with modern day life and experience.

We are called:

- to open Solihull Methodist Church and Community Centre as a resource for all;
- to encounter and engage with people beyond our fellowship's margins; and so to make new relationships with individuals, groups and organisations.
- we aim to create a safe space of warmth and openness in which we can offer hospitality to those coming into Solihull;
- sensitively offer friendship, a sense of belonging and pastoral care;
- offer opportunities for worship, prayer and reflection;
- promote action for social justice and transformation;
- provide opportunities for personal, social and spiritual development.
- form pathways to engagement in Christian community and to faith commitment.

1.3 Worship Care and Mission in 2020/2021

Reverend Andrew Orton who came to be our minister in 2018, has become seriously ill during 2020 and has now retired on ill-health grounds. We are very grateful to our Supernumerary Ministers for standing in his place and taking services, especially at such a difficult time.

In September 2020 it was with great joy that we were able to reopen our church for COVID secure services. Our community gathers as a family for teaching and worship on Sunday mornings at 10:30, for a service lasting approximately 45 minutes in line with Methodist Church safety procedures. Here we combine contemporary worship with the best of our traditional heritage. Sunday morning worship has continued throughout this year despite COVID19.

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SECTION 1 OVERVIEW REPORT CONTD.

Because of the large number of people still being cautious about returning to worship, September also saw the start of live-streaming of services to people able to access You Tube. This has continued since then and has been a great asset encouraging new people to worship with us because they could not worship at their own churches. Those unable to use the internet have CDs of the service taken to them in the following days.

The children and young people have been worshipping and learning using Zoom and their reports on the activities are shown during morning worship to the congregation, so they have not been completely absent. Babies are welcomed into church with some baptisms and the creche mat and toys are now back in use for small children in church.

On Tuesdays at 9.30 there are services of Holy Communion. This is usually a short, simple service without any hymns or music, which allows those who attend the opportunity to worship God in a more intimate environment.

Prayers for the world continue on Zoom every Wednesday. All requests for prayers for specific situations and people are considered prayerfully

House groups of members of the church have continued online throughout the isolation period, meeting weekly, monthly or fortnightly for fellowship and worshipful study. Some have met in gardens during periods of warmer weather. Many are on Zoom. These have been especially beneficial to the large number of people living alone.

The Church newsletter has continued to be provided by email and delivery for those without internet, giving interesting articles and encouragement about the safety of the world.

A refurbishment of the gentleman's toilets /cloakroom in the community centre took place in September 2020.

Acoustic panels were fitted to the walls of the church to significantly reduce feedback and the echo especially on online and recorded services.

Cabling has been installed in the church to allow hard wired internet access rather than only wifi. This has made it possible for hybrid meetings to occur live and through Zoom.

The Reverend Molly Chitokwindo arrived during August 2021, and she has taken up the reins to preach, care pastorally and enable the stewards to look after the church and community .

Our church and community centre are widely used by over 60 regular groups.

All lettings ceased in March 2020 and the building was locked up until pandemic restrictions were relaxed. However, much work was done by a team set up by the church council to enable reopening as soon as the government allowed

In September 2020 a Tuition Centre and 2 other children's organisations exempt from Covid restriction started. This was the only lettings income until summer 2021.

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1.4 Groups run by Solihull Methodist Church

Pushchair Club offering play and friendship to a large number of parents, carers and grandparents of preschool children was unable to restart as a new leader has had to be employed and it is hoped that this will all be sorted by the end of October 2021.

A morning and afternoon session on a Monday will be run with the help of members of the church making refreshments and chatting to parents.

Tuesday Men's Coffee Group resumed weekly meetings in July 2021. These retired gentlemen enjoy coffee, cake and conversation often debating the big issues in the news.

Drop in Coffee has been replaced by **Friday Friendship Café**, to encourage those who live alone to drop in for a chat and a cup of tea.

Badminton players have gathered when possible to keep themselves fit playing badminton. Some are church members, but others come in from elsewhere.

The youth club, **ENERG**, has met online or in gardens during the year due to the restrictions..

Soupa Talks has been unable to meet during 2020/21 due to the pandemic but has now restarted in September 2021. This valuable group offers a good contact place for people living alone and introduces people from the wider community a chance to see what is happening on the premises. An excellent soup based lunch is provided followed by a talk from a large variety of speakers.

The Rambling Club restarted in July to meet once a month to go walking on organised rambles finishing with a picnic lunch during the summer..

It is hoped that **Messy Church** will restart to offer children a chance to have a play environment based loosely on a Bible Story followed by a very short act of worship pitched at a level that they can enjoy. Their families can enjoy meeting with other parents, and everyone is offered a cooked meal in the community centre hall at the conclusion.

SMASH, Solihull Methodist Church's drama group which rehearsed twice a week with a large number of people from church and outside has had to cancel Joseph and the Amazing Technicolour Dreamcoat due to the pandemic, but plans are now in place for the forthcoming year.

Scouts, Cubs, Beavers, Brownies and Rainbows have met in the gardens of our church, in the park and online on Zoom. During the summer, they returned to the Community Centre.

1.5 Groups from the wider community

From September 2020, the Church was pleased to offer space for an increasing number of activity groups for people with health problems. These are heavily subsidised by the church as an indication of our care for the more vulnerable of our society. All of these groups have expressed the desire to return in September 2021.

In 2019 SMC recognised the need to build up a **welcome team** of volunteers to greet people as they come to the Community Centre, particularly on days when the less able groups were meeting. The list below is an indication of the church's care for the whole community.

1.6 Concessionary groups

Alzheimer's Activity Group: resumed in our Church in August. It is a full-day activity group run weekly by the Alzheimer's Association.

Birmingham Ileostomy Association: a coffee morning for people with Ileostomies and their carers for mutual support.

Breast Fiends, a support group for people with breast cancer.

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TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
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SECTION 1 OVERVIEW REPORT CONTD.

1.6 Concessionary groups contd.

Deaf Feel Good: this group has grown a great deal and had to be given a larger room. They meet every other week to communicate using British Sign Language.

Focus on Dementia: Small support group for those with dementia.

Gentle Exercise: this exercise class used to be run by the Osteoporosis Society and still has a number of people with this condition and those who cannot take part in strenuous exercises.

Parkinsons: a very large group of people who exercise to help their condition. This also serves as a support group during the tea break.

Singing for the Brain: people with dementia and their carers meet once a month for singing which is a recognised therapeutic aid for those whose memories are failing.

Solihull Prostate Support Group: a monthly meeting for gentlemen with Prostate Cancer. Speakers from various medical departments and a buddy system of support are both a big part of these meetings. They are Zooming their meetings to groups all over the country.

West Midland Autism: adults with autism meet once a month as a support group and for various talks on coping with their condition.

1.7 Interest Groups

Before the pandemic, it was clear that there were a growing number of Interest Groups using our premises. Many of these are linked to the University of the Third Age with sub-groups for recorder players, gardening, craft, book group, memory-training, music appreciation, choral singing, painting, history.

The Embroiderers' Guild and other Textile Groups are frequent visitors.

A Speakers Club and a Writers' Workshop meet fortnightly and there are also 5 choirs using our premises.

1.8 Further service to the community and beyond

The Church has continued to collect non-perishable food for **Foodbanks**. Many non-church user groups also contribute to this which enables us to donate a large amount of food.

Camp Joy. Solihull Methodist Church has a yearly project to raise funds for different organisations. During the pandemic the Church continued to support the 2019/20 project which was for Camp Joy in South Africa. One of our previous ministers helps with Camp Joy, and we helped by fundraising to provide decent facilities for former gang members and drug-abusers to start a new life. In 2021 two mindfulness courses were run over Zoom from South Africa by our previous minister which enabled us to increase our funds for the project.

Pastoral visiting has continued with our large team of visitors going to see a number of people each month to look after their welfare. This was heightened as COVID19 isolated people and they have worked overtime to make sure that no-one was feeling totally alone. They have also assisted with helping their friends to judge the safety of their return to society and church.

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SECTION 1 OVERVIEW REPORT CONTD.

1.9 Plans for 2021/22

It is very hard to make plans at this time. The pandemic has made reaching out to people a more difficult business, but Solihull Methodist Church has learnt from the experience.

Ways are being sought to use the internet to further bringing people closer to God. The technological equipment in the church and community centre are all being improved to embrace the needs of the modern world.

Facebook, Instagram and our own website are all being used regularly to inform people everywhere.

It is recognised that many people cannot get to church on a Sunday, so online contact may be a way forward. A prayer for the day, a piece of music, a verse from the Bible. These are all being explored.

A generous bequest from a deceased member of our congregation will enable the Church to seek further ways to extend its mission to the world and the community around it.

Above all, Solihull Methodist Church will be seeking ways to help people return to normal life. Members will also try to help those whose lives have been badly affected through the lockdown, including those who have been made redundant, or have struggled with bereavement and poor health.

Now that our new minister is in place, we look forward to planning with her for the furtherance of God's Kingdom.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
FOR THE YEAR ENDED 31 AUGUST 2021
SECTION 2: FINANCE AND GOVERNANCE

2.1 Basis of preparation and legal framework

Solihull Methodist Church is a church within the Methodist Connexion in Great Britain and these Financial statements including the Trustees Annual Report have been prepared in accordance with the constitution, practice and discipline of that Church. Solihull's Methodist Church's Annual Report and Accounts for the year ended 31st August 2021 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard (FRS) 102:

Registration Charity Number : **1127682**

Date of registration : **January 2009**

Main communication address : **Solihull Methodist Church, Blossomfield Road,
Solihull, B91 1LG**

The members of the Solihull Methodist Church Council are the Charity Trustees , membership being made up, in accordance with Standing Order 610 of the Constitutional Practice and Discipline of the Methodist Church in Great Britain, of church office holders, Minister and representatives appointed by the General Church Meeting.

A Full list of Church Council members (i.e. Managing Trustees) is shown in Appendix A

Treasurer: Mrs Christine Burr & Caroline Hinchliffe

Christine Burr acted as the principal officer overseeing the day to day financial management and accounting for the church during the year ending and has completed the financial statements for the year to 31.08.21 . Caroline Hinchliffe took over day to day financial management from July 1st 2021 when she became treasurer

Auditors: Wallace Crooke, Wallace House, 20 Birmingham Road, Walsall, West Midlands, WS1 2LT

Investment Bankers : Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Funds are Held at :- HSBC Bank, CAF Bank, Trustees for Methodist Church Purposes & Central Finance Board of The Methodist Church

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
FOR THE YEAR ENDED 31 AUGUST 2021
SECTION 2: FINANCE AND GOVERNANCE Contd.

2.2 Aims and Purposes

The charitable objectives of Solihull Methodist Church are in accordance with the Purposes of the Methodist Church of Great Britain as set out in Section 4 of the Methodist Church Act 1976. That section states that:-

"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 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"

The aims and calling of Solihull Methodist Church are in line with the Methodist Church of Great Britain which are:

1. Worship – to increase awareness of God's presence and to celebrate God's love;
2. Learning and Caring – to help people to learn and grow as Christians, through mutual support and care;
3. Service – to be a good neighbour to people in need and to challenge injustice; and
4. Evangelism – to make more followers of Jesus Christ.

Within those aims and purposes, Solihull Methodist Church sees its overall objective as being "Linking our Community to Christ" and making all those who use its premises "Feel at Home".

2.3 Public Benefit

We confirm the trustees have had regard to the guidance on public benefit published by the Charity Commission in compliance with its duties under section 17 of the Charities Act 2011.

At Solihull Methodist Church, we seek to provide public benefit in the ways mentioned in section 2.2 above by building relationships with all members of our community. That includes those who worship with us regularly; those who make use of our premises; those who commute past our grounds; and those who live in the neighbourhood.

2.4 Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined within the Model Trusts; and the Constitutional Practice and Discipline of the Methodist Church (CPD) published by order of the annual conference.

Day to day management of the church is undertaken by the Church Leadership Team, consisting of Stewards and other officers along with the Minister.

The Trustees are appointed ex officio in accordance with Standing Order 610 of CPD, or at the annual General Church Meeting.

2.5 Trustee Training

A range of guidance produced by the Methodist Church of Great Britain to support the effective running of the church and the role of Trustees is given to the Church Trustees when they are asked to complete the declaration of eligibility for newly appointed trustees and at meetings.

2.6 Related Parties

The Church is part of the Birmingham Circuit which is part of the Birmingham District and is also accountable to the Methodist Conference.

The internal organisations linked to this church are :-

1. SMASH(Solihull Methodist Acting & Singing in Harmony)
2. Pushchair Club,
3. Soupa Talks,
4. Badminton Club,
5. ENRG (Youth Club),
6. Mens Coffee Club,
7. Contact Choir.
8. JMA (Junior Mission for All)

**SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
FOR THE YEAR ENDED 31 AUGUST 2021**

SECTION 2: FINANCE AND GOVERNANCE Contd.

2.7 Income trends

The Church income is primarily drawn from the giving of the congregation in weekly offerings in the context of worship and by regular bank standing orders. Services compliant with the relevant Covid regulations have run throughout the year but numbers able to attend have been much smaller than in precovid times. Standing orders are the major route for giving but there are still cash offerings and those who give via the envelope scheme. It became clear that the lower income through the pandemic would not allow us to meet our commitments. As a result a one off appeal was launched which was wonderfully supported and has allowed us to complete the year with a healthy reserve in hand. Our external lettings (the other major source of income) have improved this year and should return to precovid levels next year, assuming no further restrictions. The car park licence income returned to its full amount in August 2021. (i.e. 15 spaces let on a licence Monday to Friday)

2.8 Expenditure trends

The major item of expenditure is in relation to the assessment paid to the Birmingham Circuit. £127,300 was paid in 2020/21 and represents 74% of our total expenditure. Pre covid this was 55% and it is anticipated that it will return to this level in 2021/22. The Trustees decided in June 2021 to decrease our assessment for 2021/22 to £120,000 in light of our budgeted deficit.

A significant amount of the Circuit assessment is used to pay the District assessment, ministers stipends, related costs to Ministers and family and community workers and also youth workers within the Circuit.

12% (£19,671) of the church's expenditure relates to property expenses i.e. Heating, lighting, water, insurance, maintenance of grounds, pianos and organ as well as other repairs and renewals to keep the buildings in good repair. Again pre covid this percentage was 26% and it is again anticipated that it will return to this level in 2021/22. Property expenditure in previous year's has been more than covered by the total lettings including car park and contributions from church internal organisations enabling the premises to be kept in good order. The continuing Covid crisis has made these sources of income much smaller but the difference has been made up by our one off appeal in April 2021. Lettings are improving again and may make a more significant contribution to property expenses again next year.

Other Church expenditure is used firstly to provide and communicate, within the community, the Christian teaching and worship of the Church, and secondly to maintaining of an office with all the related costs. The budget for 2021/22 starts with a far more healthy reserve but is set against a background of increasing costs and general giving that has not kept pace in recent years. Illustrated by the fact that the 2021/22 the church is budgeting for a deficit i.e. expenditure is more than the income.

2.9 Fund balances including Reserves Policy

Model Trust Legacy

In July 2020 the Church was fortunate to receive a Model Trust Legacy of £247,678 from one of our former members. This is classed with the General Fund as unrestricted funds. The Legacy is being held with the TMCP (Trustees of Methodist Church Purposes) but Solihull Methodist Church trustees are the managers of the money. It is the wish of the trustees not to use this legacy to support the general running of the Church except in exceptional circumstances. A small group, who will report to the Church Council, has been set up to manage the fund and be a conduit for ideas from the church members on how to spend the legacy. Plans are being formulated for use of the money and £5,000 has been put aside for Small mission projects and £10,000 towards online streaming. Other decisions have been delayed with Covid making meetings more difficult and the new Minister needing time to become familiar with the church and its mission.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
FOR THE YEAR ENDED 31 AUGUST 2021
SECTION 2: FINANCE AND GOVERNANCE Contd.

2.9 Fund balances including Reserves Policy contd.

A.Unrestricted Funds

The church has substantial property and believes that it is prudent to maintain between 3 and 5 months of expenditure in its General unrestricted fund reserves to provide both normal, planned and reactive maintenance costs. Also in addition to paying the circuit assessment which according to CPD (Constitution, Practice and Discipline of the Methodist Church) is the first call on our reserves. As at 31 August 2020

General fund reserves were £103,340. This has not been translated into months expenditure as due to the pandemic expenditure is not as it would have been in a 'normal year'. The wonderful response to the Church's Covid one off appeal has boosted our reserves. However, in recent years, expenditure has been being greater than income, and the 2021/22 budget showing another potentially large deficit, the Trustees have decided to reduce by £7,000 the circuit assessment for 2021/22. This still leaves a budgeted deficit of £12,600 but means we should be able to maintain reserves within our Reserves Policy.

Model Legacy Unrestricted Fund balance as at 31.08.21 £234,235 is classed as unrestricted funds and more details can be seen on the previous page.

B. Designated funds Balance at 31.08.21 of £40,914 relates to

1. Youth & Children's work £2,272
2. Property reserve £17,710
3. Gifts with a wish for energy conservation projects but no binding obligation £469
4. Gifts with a wish for young people's work but no binding obligation £6,139
5. Online streaming of services and associated expenses £7,022
6. Provision for small mission/community projects £4,795
7. Gifts with no binding obligations £2,507

Details are given in Note 14 of these accounts.

C. Restricted funds Balance at 31.08.21 of £23,839 relate to gifts/legacies and other monies that are only used within the terms attached to them.

£8,832 of the restricted funds are held in the 2018/19 Church Project Fund which raised money to help a Syrian family start a new life in the UK. An initial payment of £2,000 has been made in 2020/21 to a charity bringing Syrian families to the UK and it is hoped to send the balance over the next 12 months.

£1,338 of the restricted funds is held in the Benevolent Fund which receives donations from the retiring collection after communion services and the Church is able to react immediately to local and worldwide emergency appeals after natural disasters etc.

Other restricted funds (amounting to £567) relate to monies held for various Church groups and these are released as and when requested by those organisations

£13,102 represents the balances held by the Internal organisations linked to the Church.

D.Endowment fund

Balance at 31.08.21 of £6,292 is restricted. The accumulated interest (£1,080 at 31.08.21) is restricted to fund children's and youth work. The capital has been invested in a Corporate bond through TMCP. The valuation at 31.08.21 was £5,208 with a balance of £4 held by TMCP.

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SECTION 2: FINANCE AND GOVERNANCE Contd.

Risk Management

The major risks have been identified and the trustees have appointed a Health & Safety officer who sits on the Church Council and regularly reviews all aspects of risk management and reports to the Trustees. Income and Expenditure is being monitored in total and is compared with the approved annual budget twice a year to detect trends as part of the risk management process to avoid unforeseen calls on reserves. A biannual financial review is undertaken to help minimise risks in the income and expenditure processes.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm'

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- the selection and training of all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
- the response, without delay, to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- seeking to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- challenging any abuse of power, especially by anyone in a position of trust.
- offering pastoral care and support, including supervision and referral to the proper authorities, to any member of our church community known to have offended against a child, young person or vulnerable adult.

In all these principles we will follow legislation, guidance and recognised good practice

Solihull Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises.

Solihull Methodist Church commits itself through its safeguarding officer and team to the provision of support, advice and training for all volunteers, lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

SOLIHULL METHODIST CHURCH

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

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £	Total 2019-20 £
Income							
1 Weekly Collections & Standing orders		112,503				112,503	112,842
2 Gift aid including GASDS		33,908	262	1,448		35,618	29,247
3 Donations		2,889	1,700			4,589	2,060
4 Legacies		1				1	263,412
5 Interest and investment income	2,2a	950			64	1,014	1,084
6 Internal organisations				2,109		2,109	28,558
7 Other charitable income-collections, donations & charity fundraising activities	3,3a	32,270		8,154		40,424	18,969
8 Income from use of premises	4,4a	22,513				22,513	39,882
9 Other Income	5,5a	261	323			584	735
10 Total income		205,295	2,285	11,711	64	219,355	496,789
Expenditure							
11 Circuit assessment or share		127,300				127,300	127,300
12 Salaries, N.I. & Pension Costs	9	10,510				10,510	14,780
13 Donations to Methodist connexional Funds and other Charities			205	13,284		13,489	14,470
14 Property repairs and maintenance		9,933	24,037			33,970	48,178
15 Insurance, utilities etc		9,738				9,738	11,192
16 Depreciation		4,400				4,400	4,400
17 Office expenses including advertising, marketing & legal requirements eg copyright licence & audit	7,12	7,524			10	7,534	8,959
18 Other expenditure-including Christian teaching, worship, activities and fund raising costs		805		38		843	5,801
19 Internal organisations				6,216		6,216	19,250
20 Total charitable expenditure		170,210	24,242	19,538	10	214,000	254,330
21 Gains/(losses) on monetary investments		905		-	57	848	63
22 Gains/(losses) on investment properties						0	0
23 Net income/(expenditure)		35,990	-21,957	-7,827	-3	6,203	242,522
24 Transfers between funds		-26,933	26,933			0	0
25 Other gains/(losses)						0	0
26 Net movement in funds		9,057	4,976	-7,827	-3	6,203	242,522
27 Total funds brought forward		4,539,318	35,938	31,666	6,295	4,613,217	4,370,695
28 Total funds carried forward		4,548,375	40,914	23,839	6,292	4,619,420	4,613,217

For information only Money received and passed on to External Organisations

	2021	2020
Balance brought forward from last year	0	100
Offerings/Gifts - received for External Organisations	1,503	1,095
Offerings/Gifts - passed to External Organisations	1,503	1,195
Balance carried forward	0	0

SOLIHULL METHODIST CHURCH

Balance Sheet as at 31 August 2021

Notes to
the
accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021	Totals 2020
£	£	£	£	£	£

Fixed Assets

Church buildings & Equipment	10	4,210,800			4,210,800	4,215,200
Investment properties					0	0
Investments	11	40,907		5,208	46,115	5,265
Total fixed assets		4,251,707	0	0	4,256,915	4,220,465

Current Assets

Debtors and prepayments	13	38,798		20	38,818	38,814
Trustees for Methodist Church Purposes-(TMCP)-Model Trust		193,328			193,328	247,998
TMCP				4	4	4
Central Finance Board Deposits	13	56,440	40,914	10,717	109,151	82,460
Cash at Bank and in hand	13	13,073			13,073	10,222
- Other- Internal Organisations	13			13,102	13,102	17,209
Total current assets		301,639	40,914	23,839	367,476	396,707

Current liabilities

Creditors & accruals (due in under 1 year)	14	4,971			4,971	3,955
Grants payable within 2017-18					0	0
Total current liabilities		4,971	0	0	4,971	3,955
Net current assets/liabilities		296,668	40,914	23,839	362,505	392,752

Total assets less current liabilities		4,548,375	40,914	23,839	6,292	4,619,420	4,613,217
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Long term liabilities (due after more than one year)							
Grants payable after 2017-18					0	0	0
Loans to the Church					0	0	0
					0	0	0
Total Net Assets		4,548,375	40,914	23,839	6,292	4,619,420	4,613,217

Funds of the Church

General Fund (Unrestricted)	14	4,548,375			4,548,375	4,539,318
Designated Funds (Unrestricted)			40,914		40,914	35,938
Total Unrestricted Funds					4,589,289	4,575,256
Restricted Funds				23,839	23,839	31,666
Endowment Funds				6,292	6,292	6,295
Total Funds		4,548,375	40,914	23,839	4,619,420	4,613,217

The financial statements were approved and authorised for issue by the Church Council on 07/03/2022

Signed on behalf of the board of Trustees



Chairman



Caroline Hinchliffe - Church Treasurer

REV. MOLLY CHITORWINDO

SOLIHULL METHODIST CHURCH

Notes to the accounts for the year ending 31/08/21

1. Accounting policies

Basis of preparation

Solihull Methodist Church is a Charity registered in England. The address of the registered office is given in the charity information on page 7 of these financial statements. The nature of the charity's operations and principal activities are detailed on Page 2 of this report

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

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

Tangible fixed assets

The Trustees for Methodist Church Purposes are the custodian trustees for the Church land and premises which is a Model Trust property and they hold the freehold title. Solihull Methodist Trustees are the managing trustees of the buildings and as such they are in the financial statements.

The Church, Church Hall and their contents are shown in the accounts at 2015 deemed values. No depreciation is provided on these assets because the trustees consider the current residual fair values to be not less than their current value. Any depreciation would not be material. The assets have been reviewed for impairment.

In 2018/19 a lift was installed and the total cost of this was capitalised and will be depreciated over 10 years.

Tangible fixed assets are capitalised if they can be used for more than one year, and individually cost at least £1,000.

Investment Properties

Investment properties - no property is currently deemed not to be held for the long term purposes of the charity.

Debtors and Creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Funds

The funds held constitute: Unrestricted Funds comprising of a General Funds held for any purpose of the Church and a Model Trust Legacy held by the Trustees for Methodist Church Purposes (TMCP); Designated Funds which are unrestricted funds set aside for a future purpose or reserve e.g. Property reserve which is any unspent budget transferred to the next year's property budget. Restricted funds which are held for a narrower purpose including those for internal organisations. There is also an Endowment Fund as listed. Details of each material fund are disclosed in note 18. Any of the funds may be represented by more than just cash.

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

2. Interest & Investment Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2021 Total
	£		£	£	£
Central Finance Board	122				122
Bank Account CAF Cash A/c	1				1
Dividends -TMCP-Corporate Bond					0
TMCP - Interest on Model Trust Legacy	827			64	891
	950	0	0	64	1,014
2a. Interest & Investment Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2020 Total
	£		£	£	£
Central Finance Board	698				698
Bank Account CAF Cash A/c	7				7
Dividends -TMCP--Corporate Bond				59	59
TMCP - Interest on Model Trust Legacy	320				320
	1,025	0	0	59	1,084
3. Other Charitable Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2021 Total
	£	£	£	£	£
One off Covid Special Appeal	32,270				32,270
Other collections , donations & charity fundraising activities	0		8,154		8,154
Total	32,270	0	8,154	0	40,424
3a. Other Charitable Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2020 Total
	£	£	£	£	£
Other collections , donations & charity fundraising activities	1,816	429	16,724		18,969
Total	1,816	429	16,724	0	18,969
4. Income from use of Premises	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2021 Total
	£		£	£	£
External lettings of Church & Church Hall	13,242				13,242
Car Park licence	6,957				6,957
Contributions from Church Organisations	2,314				2,314
Donations for Car Park discs from members	0				0
	22,513				22,513
4a. Income from use of Premises	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2020 Total
	£		£	£	£
External lettings of Church & Church Hall	25,407				25,407
Car Park licence	6,722				6,722
Contributions from Church Organisations	6,525				6,525
Donations for Car Park discs from members	1,228				1,228
	39,882				39,882
5. Other Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2021 Total
	£		£	£	£
Sponsorship of Church magazine	260				260
Sale of oven & hob	0	323			323
Miscellaneous receipts	1				1
Total	261	323			584
5a. Other Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2020 Total
	£		£	£	£
Sponsorship of Church magazine	560				560
Money received from Car Parking Solutions for restricting parking	175				175
Miscellaneous receipts	0				0
Total	735	0			735

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

	This year 2021	Last year 2020
7 Fees for examination or audit of the accounts		
Independent examiner's or auditors' fees for reporting on the accounts	£ 2,460	2,340
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ 0	0

8. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting
Names of trustees remunerated for other services:

£	-	-
---	---	---

Number of trustees who were paid expenses

0	
---	--

There were no trustees who were paid expenses

Total amount paid

£		
---	--	--

9. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£	12,202	13,523
---	--------	--------

Employer's National Insurance costs

£	468	442
---	-----	-----

Pension costs

£	732	713
---	-----	-----

Furlough paymts reimbursed

£	-2,987	
---	--------	--

Salary admin.costs- Apprentice Levy & Payroll
administration costs

£	95	102
---	----	-----

Total staff costs

£	10,510	14,780
---	--------	--------

Average number of staff employed during the year were:

1	1
---	---

No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (€70,000) upwards.

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

10. Tangible Fixed Assets
(General Fund Unrestricted)

Cost or valuation	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including pipe organ £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	3,718,996			415,000	90,000		4,223,996
Additions							
Revaluations (+/-)							
Disposals (-)							
Transfers (+/-)							
Balance carried forward	3,718,996			415,000	90,000		4,223,996

Accumulated depreciation

Balance brought forward	8,796						8,796
Depreciation charge for year	4,400						4,400
Revaluations (+/-)							
Disposals (-)							
Transfers (+/-)							
Balance carried forward	13,196						13,196

Net book value

Brought forward	3,710,200	-	-	415,000	90,000	-	4,215,200
Carried forward	3,705,800	-	-	415,000	90,000	-	4,210,800

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

11. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

The Model Trust held by TMCP holding the Unrestricted funds of the Pam Brown Legacy has an investment purchased through TMCP- a CFB Managed Fund Bond

Within the Lambert Trust which is the only endowment fund that the Church has an investment - a Corporate Bond purchased through TMCP in the year 2014/15 .

Change in investment values

	£	£	£
	Unrestricted Fund	Endowment Fund	Total of Investments
Carrying (market) value at beginning of year		5,265	5,265
Add: additions to investments at cost	40,002		40,002
Less: disposals at carrying value			
Net gain/-loss on revaluation	905	-57	848
Carrying (market) value at end of year	40,907	5,208	46,115

12. Leasing Commitments

A 5 year lease was taken out on a Ricoh photocopier/scanner commencing 01/12/2018

Committed to be paid:

Expiring within 1 year
Between 2 and 5 years

	2021	2020
	468	468
	585	1053
	1053	1521

During the year 2020/21 £468 was expensed through the SoFA in relation to operating leases

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

13. Analysis of current assets

	This year 2021	Last year 2020
	£	£
<u>Debtors and prepayments</u>		
Pre paid assessments	30,000	31,825
Prepayments on insurance etc	2,926	2,704
Other debtors	5,892	4,285
Total debtors and prepayments	38,818	38,814
<u>Analysis of cash at bank</u>		
Bank balance held in HSBC	8,278	644
Bank balance held in CAF Bank	4,795	9,578
Total Cash and Bank	13,073	10,222

<u>Internal Organisations</u>	Opening balance 01/09/20	Receipts	Payments	Net Receipts/ Payments	Closing balances 31/08/21
SMASH	12,149	816	3,400	-2,584	9,565
Pushchair Club	2,594	425	759	-334	2,260
Soupa Talks	1,538	14	1,200	-1,186	352
Badminton	67	206	214	-8	59
ENRG (Youth Club)	102				102
Men's Coffee	32	252	230	22	54
Contact Choir	722		17	-17	705
Junior Mission for All (JMA)	5	396	396		5
TOTAL	17,209	2,109	6,216	-4,107	13,102
		Total Receipts	Total Payments		

14. Analysis of current liabilities and long term creditors

	This year 2021	Last year 2020
	£	£
Trade Creditors	1088	807
Accruals	3883	3148
	4,971	3,955

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

15. Detailed analysis of individual fund movements 2020/21

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
General	4,539,318	205,295	170,210	-26,933	905	4,548,375	The main fund for the running and maintaining a place of worship and fellowship within the community. There is a Model Trust legacy (held at TMCP) with a balance at 31.08.21 of £234,235 which is classed as unrestricted
Totals	4,539,318	205,295	170,210	-26,933	905	4,548,375	

Designated Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Youth & Children's	2,272					2,272	For Youth & Children's work.
Byles Legacy	5,534		5,065			469	No binding obligation on legacy but a wish that it be used for energy conservation. In 2019/20 various energy conservation work has been carried out
A. Carrington Gift	5,000		2,534	-549		1,917	In 2020.21 £2,534 was put towards refurbishment of Community Hall's cloakrooms Also £549 was put towards a new oven.
F. Edwards Gift	4,733		4,733			-	In 2020.21 this gift was put towards refurbishment of Community Hall's cloakrooms
S. Bailey Gift	5,750		5,160			590	In 2020.21 £5,160 was spent installing acoustic panels in the Church .
Mullineux Legacy	6,706			-567		6,139	No binding obligation on legacy but a wish that it be used for Children and youth. In 2020.21 £567 was used to help Junior Church continue during the Pandemic
Streaming Online Services and associated			2,978	10,000		7,022	£10,000 was designated from the Pam Brown Legacy for this fund
Small mission projects Fund			205	5,000		4,795	£5,000 was designated from the Pam Brown Legacy for this fund. In 2020.21 £205 was given to charities to support them meeting in the Community Hall.
Oven /Hob Fund	733	2,285	3,567	549			In 2020.21 the oven and hob in the Community Hall Kitchen was replaced
Property Reserve Fund	5,210			12,500		17,710	Unspent property budget c/fwd to next year.
Totals	35,938	2,285	24,242	26,933		40,914	

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Church Internal Organisations	17,209	2,109	6,216			13,102	Social, Learning & Devotional Groups within the Church. Detailed breakdown Note 13
Fellowship Lunch & Catering Fund	89	14	12			91	Sunday Lunches for elderly & Lonely & Catering at Church events such as Church lunches etc
Green Church Fund	436	41				477	Promoting a greener Church & Community
Junior Mission for All		48	48				Overseas mission support
Benevolence Fund	2,068	3,412	4,143			1,337	To respond to appeals/emergencies/natural disasters for help both local & international
Drop-in Coffee Fund	290	64	354				Weekly drop-in Coffee bar which unfortunately has not restarted after lockdown
Church Project Fund 2018/19	10,832		2,000			8,832	In 2020/21 the first instalment of £2,000 was given to a charity which is bringing a Syrian family to Birmingham
Church Project Fund 2019/20	742	3,482	4,224				Fundraising for Camp Joy -gangster and drug abuser rehabilitation centre in Cape Town, South Africa. All monies raised has been
Church Christmas Card Donations		2,541	2,541				Donations received for entry in Church Christmas card and money raised given to the Church Project
Totals	31,666	11,711	19,538			23,839	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Lambert Youth Bequest	6,295	64	10		-57	6,292	Youth work
Totals	6,295	64	10		-57	6,292	

Reasons for transfer between funds

The transfers are between the different classes of funds and balance each other out in total.

SOLIHULL METHODIST CHURCH
Notes to the accounts for the year ending 31/08/21

16. Related party transactions

2020/21

	Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2021
				£	£	£	£
from General fund	Birmingham Methodist Circuit	One of the churches within the Birmingham Circuit	Annual Donation/ Assessment		<u>127,300</u>		
fr. Restricted fund	JMA (Junior Mission for All)	Part of Methodist Connexion	Gift aid collected on donations.		<u>47</u>		
	Total			0	127,347	0	0

2019/20

	Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2021
				£	£	£	£
from General fund	Birmingham Circuit	One of the churches within the Birmingham Circuit	Annual Donation/ Assessment		<u>127,300</u>		
fr. Restricted fund	JMA (Junior Mission for All)	Part of Methodist Connexion	Gift aid collected on donations.		<u>86</u>		
	Total			0	127,386	0	0

**SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

Appendix A

CHURCH COUNCIL MEMBERSHIP

MINISTER(S) Rev Andrew Orton (Also Superintendents of Circuit - Revs. A. Richards, N Johnson, N.Jones)
Rev Molly Chitokwindo (from 01.09.2021)

COMMUNITY WORKER Mrs Diane Webb

CHURCH STEWARDS Mrs Sandra Ker (till 31.05.21)
Mr Alan Faulkner
Ms Susan Kelley
Mr Jeremy Pearce
Mrs Catherine Coleman
Mr N. Howard Staight
Mrs Karen Robertson (from 08.06.21)
Mr Peter Austin (from 08.06.21)

SENIOR OFFICERS

CHURCH TREASURER Mrs Christine Burr (till 07.06.2021) Caroline Hinchliffe (from 08.06.2021)

COUNCIL SECRETARY Mrs Helen Banks

**SECRETARY OF
PASTORAL COMMITTEE** Mrs Christine Cooke

OFFICERS, AND REPRESENTATIVES OF COMMITTEES

Mrs Jennifer Kitson (Church Safeguarding Officer)
Rev. Christine Giles (Pastoral Co-ordinator)
Mrs Margery Benson (Pastoral Committee Representative)
Mr Stuart Aldridge (Ways & Means Committee representative)
Mr Christopher Tucker (Ways & Means Committee Officer)
Mr Jonathan Tuckey (Property Committee Officer)
Mrs Alison Faulkner (Property Committee Representative)
Mrs Jane Garnett (Young Families Representative)
Mrs Judy Lingard (Communications Committee representative)
Mrs Pamela Beattie (Catering Committee representative)
Mrs Judith Farndon (Other Interests Representative)
Mrs Marjorie Roper (Churches together in Solihull)

REPRESENTATIVES ELECTED BY THE GENERAL CHURCH MEETING

Mrs Fiona Beadle	Mrs Abi Godfree
Mr David Grey	Mrs Susan Bates
Mr Andrew Hunt	Mr Tim Weatherup
Mr Richard Burr	Mrs Sandra Ker (from 01.06.21)
Miss Jackie Farmer	Mrs Ann Polson
Mrs Karen Handford	Mrs Joy Wadsworth
	Mr Derek Giles

CIRCUIT STEWARD REPRESENTATIVE

Mrs Sharon Clutterbuck


SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2021 have been prepared from the records of the Church and that they include all funds under the control of the Church Council

Signature of Treasurer

	Date <div style="font-size: 1.2em; font-family: cursive;">07/03/2022</div>
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Name of Treasurer

Caroline Hinchliffe


Address

445 Streetsbrook Road, Solihull, B91 1QZ (CH)

Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2021 were, presented to the Church Council at its meeting on _____ and were approved.

Signature of the Chair of the meeting



Name of the Chair of the meeting

REV. MOLLY CHITORWINDO

Date of meeting

<div style="font-size: 1.2em; font-family: cursive;">07/03/2022</div>

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual 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 & Wales requires the 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 Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable 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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Independent Auditor

- a) So far as the trustees are aware, there is no relevant information of which the independent examiner is unaware and:
- b) The trustees have taken all steps that ought to have been taken as trustees in order to make themselves aware of any relevant information and to establish that the independent auditor is aware of that information .

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SOLIHULL METHODIST CHURCH

Opinion

We have audited the financial statements of Solihull Methodist Church (the 'charity') for the year ended 31st August 2021 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31st August 2021, and of its incoming resources and application of resources for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

[continued ...]

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SOLIHULL METHODIST CHURCH (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees responsibilities statement set out on page 23, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made of having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

[continued ...]

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF SOLIHULL METHODIST CHURCH (continued)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charity's (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in a Report of the Auditor's and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wallace Crooke

21/03/2022

Wallace Crooke
Chartered Accountants & Registered Auditors
Wallace House
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

Wallace Crooke is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the companies Act 2006.