

Church
Accruals Accounts
2021 - 2022

THE METHODIST CHURCH
TRUSTEES' REPORT AND ACCOUNTS
(ACCRUALS BASIS)

For the year ended 31st August 2022

SOLIHULL METHODIST CHURCH

Charity Registration number 1127682

BIRMINGHAM

Circuit No

5.1

Minister

REVEREND MOLLY CHITOKWINDO

Church Stewards

Mr Alan Faulkner (to 31.05.22)

Mrs Susan Kelley (to 31.05.22)

Mr Jeremy Pearce (to 31.05.22)

Mrs Cathy Coleman

Mr Howard Staight

Mrs Karen Robertson

Mr Peter Austin

Mrs Elizabeth Pickles (from 01.06.2022)

Mr Glen Mullineux (from 01.06.2022)

Church Treasurer

Caroline Hinchliffe

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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 Mission Statement

We believe that to make the all-embracing love of Jesus Christ known, we need to be brave in God's changing world, so that all can belong and find hope.

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

1.3 Worship, Care and Mission in 2021-2022

Reverend Molly Chitokwindo became our minister in 2021. She is also Minister of two other churches. It has been a great pleasure to get to know her and to hear her preaching.

COVID19 restrictions were gradually reduced following the relaxation of government rules in April 2022. Live-streaming of services to people able to access You Tube has continued. This has been a great asset encouraging new people to worship with us when they could not worship at their own churches. Those unable to use the internet still have CDs of the service taken to them in the following days. Live streaming is now only 2 weeks of the month because of a lack of technical volunteers.

There has been a steady return of worshippers who had felt unable to come during the pandemic. In addition to this, people who used to watch online have also come along and the church have welcomed a large number of new worshippers who have emigrated from Hong Kong. The Hong Kongers are Cantonese speakers and the Bible readings are now read in Cantonese and English. Our congregation has increased by 50% since 2021.

The children and young people have resumed their face to face attendance at Young Church but with a hybrid arrangement to include those in other countries or those unable to attend physically. They come into church to tell us about their activities at the end of each service. Babies and small children are welcomed into church with the creche mat and toys for use during the service.

On Tuesdays at 9.30am there are services of Holy Communion. It has also been possible to resume the monthly evening service of Holy Communion with prayers for healing. Prayers for the world continue on Zoom every Wednesday. All requests for prayers for specific situations and people are considered prayerfully.

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House groups of members are meeting weekly, fortnightly or monthly for fellowship and worshipful study.

The Church newsletter has continued to be provided by email and delivery for those without internet, giving interesting articles and encouragement about local, national and international matters. The Greener Church committee has continued its progress towards a gold eco-award.

The Property Committee have replaced faulty double glazing in the Community Centre and are investigating solar panels and all other means of reducing energy bills since the tariff has risen so sharply.

Wiring has been installed in the Young Church room to allow wired internet rather than wi-fi. This has made it possible for hybrid meetings to occur live through Zoom.

A replacement cross has been erected externally near the roof of the church to illuminate our premises and witness to travellers at night.

1.4 Groups run by Solihull Methodist Church

Our church and community centre are widely used by over 60 regular groups. Most groups returned in September 2021.

NEW Shall We Talk (Café Connect). At the beginning of 2022, the Church embraced the influx of people from Hong Kong, helping them to network, share their culture and to integrate into British society. It started on 7th January organised by Rev Molly with the help of Ping Ting Chen and others from the Northfield Chinese Church with 65 people. This came to the notice of FaithAction who provided training, materials and £5000 to support the work. In April, members of both churches were trained, and materials received from FaithAction for a weekly meeting for the Hong Kongers to improve their English speaking and familiarise themselves with British culture. They are signposted towards help in areas such as employment, how to purchase property in the UK, and how to register with the NHS. This has been a great success and over 70 people have attended the sessions. Northfield Church then decided that they were going to start their own program and in June 2022 the Solihull Church Council agreed to adopt the group and it becomes a Solihull Methodist Internal Organisation from the restart in September.

Pushchair Club offering play and friendship to parents, carers and grandparents of preschool children continue to have a morning session, with the help of members of the church making refreshments and chatting to parents.

The **Tuesday Men's Coffee Group** continues. These retired gentlemen enjoy coffee, cake and conversation often debating the big issues in the news.

Friday Friendship Café, encourages those who live alone to drop in for a chat.

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Badminton players gather every Thursday evening to keep themselves fit playing badminton. Some participants are church members, Hong Kongers and members of other churches.

The youth club, **ENERG**, meets weekly.

SMASH, Solihull Methodist Church's drama group which rehearses twice a week, with a large number of people from church and outside, performed 'This is the Moment - Songs from the Shows' in March 2022.

Scouts, Cubs, Beavers, Brownies and Rainbows are all meeting weekly in the Community Centre.

1.5 Groups from the wider community

The Church is 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 returned in September 2021.

Concessionary Lettings

Alzheimer's Activity Group meets weekly in the Church building. It is an 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 Friends, a monthly support group for people with breast cancer.

Deaf Feel Good: 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.

NEW Mental Health Matters: a drop-in session for people with mental health problems. They began to meet in April 2022 on Saturday and Sunday evenings for mutual support.

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.

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Interest Groups

A number of Interest Groups use our premises. Many of these are linked to the University of the Third Age with sub-groups for ukelele players, gardening, craft, book group, choral singing, painting and history. Creative Textiles and other Textile Groups are regular visitors. A Speakers Club meets fortnightly.

There are also 4 choirs using our premises.

1.6 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.

Building 4 Hope. Solihull Methodist Church has a yearly project to raise funds for different organisations. From February 2022 it has been a local charity called Building 4 Hope which is reaching and supporting vulnerable young adults, focusing on construction-skills training, help in gaining employment and life skills development.

With a programme of concerts, quiz, beetle drive and cake sale so far about £6000 has been raised.

Pastoral visiting has continued with our large team of visitors going to see a number of people each month to look after their welfare.

1.7 Plans for 2022-2023

Shall We Talk will resume in September 2022. Church members and some Hong Kongers will be producing the materials for delivery and it is hoped that further funding will be available from FaithAction to continue this valuable work.

It is expected that more people from Hong Kong will arrive during this year and further courses will be necessary.

There are plans for a **new projection screen** for the church to enable hymns and group resources to be seen more clearly.

A newly formed Church Life and Mission Committee are developing plans which is considering producing proposals for the addition of a new Church worker funded by the Pam Brown Legacy.

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 2022 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:

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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: Caroline Hinchliffe

Caroline Hinchliffe acted as the principal officer overseeing the day-to-day financial management and accounting for the church during the year.

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

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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.
- 4. Evangelism – to make more followers of Jesus Christ.

Within those aims and purposes, Solihull Methodist Church has its vision to make the all-embracing love of Jesus Christ known, being brave in God's changing world, so that all can belong and find hope.

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.

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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. Men's Coffee Club, 7. Contact Choir. 8. JMA (Junior Mission for All).

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. The year began with some covid restrictions continuing on a voluntary basis but slowly services have returned to pre covid procedures and numbers have increased. The trend of income drawn in this way is slightly negative although there have been small signs of improvement in recent months. External lettings (the other major source of income) have returned to pre covid levels and have more than made up for any other shortfall. The car park licence income has also been healthy and internal organisations that meet in church buildings have again been making a helpful contribution to church income.

2.8 Expenditure trends

Monitoring expenditure is done using the General fund figures (excluding the depreciation of fixed assets and the interest/charges associated with the Pam Brown legacy). The major item of expenditure is in relation to the assessment paid to the Birmingham Circuit. 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. £127,300 was paid in 2021/22 representing 66% of our general fund expenditure. The Trustees originally decided in June 2021 to decrease our assessment for 2021/22 to £120,000 due to the budgeted deficit. However, once it became clear that income was better than budget predictions, the Church Council voted to add the extra £7,300 to make it equal to last year's figure. This is particularly encouraging in the light of the increased energy costs faced during the year. The church gas supplier DYCE defaulted on its contract, and there was a very expensive period before a new contract with SSE was possible. With further large increases in energy costs the contracts, which run to 2024, should help to protect the church from the worst of the increases.

21% (£41,254) 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. Property expenditure 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. 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 an office with all its associated costs.

The budget for 2022/23 starts with a healthy reserve but is set against a background of increasing costs and general giving that has not kept pace in recent years. Again in 2022/23 the church is

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budgeting for a deficit, i.e. expenditure is more than the income. The Circuit Assessment is again reduced to £120,000 to help reduce the deficit and the situation will be reassessed later in the year.

2.9 Fund balances including Reserves Policy

Model Trust Legacy

As seen in last year's report, 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 was decided not to use this legacy to support the general running of the Church except in exceptional circumstances. A small group, who reports to the Church Council, manages the fund and is a conduit for ideas from the church members on how to spend the legacy. £25,000 has so far been allocated to development of Online Streaming and the encouragement of small mission projects. Making plans has been difficult as meetings have often had to be cancelled and rearranged for a variety of reasons, often covid related. The new Minister is now starting to guide the vision of the community and the use of these funds.

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 for normal, planned and reactive maintenance costs, 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. On 31st August 2022 General fund reserves were £109,193. This represents 6.8 months of expenditure. The reduction in Circuit Assessment for 2022/23 means that there is a budgeted deficit of £13,390 but it should be possible to maintain reserves within our Reserves Policy. Model Legacy Unrestricted Fund balance as at 31.08.22 of £221,518 is classed as unrestricted funds.

B. Designated funds

Balance at 31.08.22 of £56,413 relates to

- Youth & Children's work £2,129
- Property reserve £27,722
- Gifts with a wish for energy conservation projects but no binding obligation £384
- Gifts with a wish for young people's work but no binding obligation £2,201
- Online streaming of services and associated expenses £15,664
- Provision for small mission/community projects £4,795
- Gifts with no binding obligations £2,477
- Gifts to replace the Blue Cross £1,041

Details are given in [Note 14](#) of these accounts.

C. Restricted funds

Balance at 31.08.22 of £25,015 relate to gifts/legacies and other monies that are only used within the terms attached to them.

- £3,832 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. The next two instalments have been paid in 2021/22 and the balance will be due before the end of 2022.

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- £1,559 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. After Zoom meetings with leaders from the Methodist Church in Ukraine £1,000 was promised, £4,400 already having been sent to other Charities working in Ukraine. This money then proved very difficult to send. It was placed in the Special collection fund until a way could be found. All We Can will send the money once they have received a report on earlier funds sent. This is expected to be by October 2022.
- The Church Council has agreed to give money to a carbon offsetting organisation to cover the energy use by the church from carbon sources for the next 3 years. The Net Zero fund gives members an opportunity to contribute directly to these costs. It currently holds £79.
- The new project that the church is raising funds for is Building 4 Hope. They seek to bring hope by reaching and supporting vulnerable young adults, focusing on construction skills training, help in gaining employment and life skills development. So far it has raised £5,798.
- Other restricted funds amounting to £2,648 relate to monies held for various Church groups and these are released as and when requested by those organisations.
- £10,098 represents the balances held by the internal organisations linked to the church.

Details are given in [Note 14](#) of these accounts.

D. Endowment fund

Balance at 31.08.22 of £4,875 is restricted. The accumulated interest (£542 at 31.08.22) is restricted to fund children's and youth work. The capital has been invested in a corporate bond through TMCP. The valuation at 31.08.22 was £4,328 with a balance of £4 held by TMCP.

2.10 Risk Management

The major risks have been identified and a Health & Safety officer sits on the Church Council and regularly reviews all aspects of risk management and reports to the Trustees. This position has become vacant in the year 2021/22 and a replacement is being sought. Currently Stewards are working with the Council to prevent/mitigate access issues that may be caused by the development of the Solihull Integrated Transport Hub.

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.

2.11 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.

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- 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.

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Section 3: Accounts

3.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	£
Income							
1 Weekly Collections & Standing orders		110,188				110,188	112,503
2 Gift aid including GASDS		26,212	944	1,925		29,081	35,618
3 Donations		1,534	4,782			6,316	4,589
4 Legacies						0	1
5 Interest and investment income	2,2a	3,016			78	3,094	1,014
6 Internal organisations				17,807		17,807	2,109
7 Other charitable income-collections, donations & charity fundraising activities	3,3a			20,105		20,105	40,424
8 Income from use of premises	4,4a	70,471				70,471	22,513
9 Other Income	5,5a	1,040				1,040	584
10 Total income		212,461	5,726	39,837	78	258,102	219,355
Expenditure							
11 Circuit assessment or share		127,300				127,300	127,300
12 Salaries, N.I. & Pension Costs	8	13,675				13,675	10,510
13 Donations to Methodist connexional Funds and other Charities				14,049		14,049	13,489
14 Property repairs and maintenance		28,066	9,939			38,005	33,970
15 Insurance, utilities etc		15,676				15,676	9,738
16 Depreciation		4,400				4,400	4,400
17 Office expenses including advertising, marketing & legal requirements eg copyright licence & audit	6,11	8,647		358	15	9,020	7,534
18 Other expenditure-including Christian teaching, worship, activities and fund raising costs		1,460	300	3,442	600	5,802	843
19 Internal organisations				20,811		20,811	6,216
20 Total charitable expenditure		199,224	10,239	38,660	615	248,739	214,000
21 Gains/(losses) on monetary investments		-4,488			-880	-5,369	848
22 Gains/(losses) on investment properties						0	0
23 Net income/(expenditure)		8,749	-4,513	1,176	-1,417	3,995	6,203
24 Transfers between funds		-20,012	20,012			0	0
25 Other gains/(losses)						0	0
26 Net movement in funds		-11,263	15,499	1,176	-1,417	3,995	6,203
27 Total funds brought forward		4,548,375	40,914	23,839	6,292	4,619,421	4,613,217
28 Total funds carried forward		4,537,112	56,414	25,015	4,875	4,623,415	4,619,420
For information only Money received and passed on to External Organisations							
						2022	2021
Balance brought forward from last year						0	0
Offerings/Gifts etc - received for External Organisations						2,104	1,503
Offerings/Gifts etc - passed to External Organisations						1,914	1,503
Balance carried forward						190	0

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3.2 Balance Sheet as at 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022	Totals 2021
		£	£	£	£	£	£
Fixed Assets							
Church buildings & Equipment	9	4,206,400				4,206,400	4,210,800
Investment properties						0	0
Investments	10	76,423			4,328	80,751	46,115
Total fixed assets		4,282,823	0	0	4,328	4,287,151	4,256,915
Current Assets							
Debtors and prepayments	12	46,563	500	5		47,068	38,818
Trustees for Methodist Church Purposes-(TMCP)-Model Trust		61,095				61,095	193,328
TMCP					4	4	4
Central Finance Board Deposits	12	40,514	55,913	15,127	543	112,097	109,151
Cash at Bank and in hand	12	110,809				110,809	13,073
- Other- Internal Organisations	12			10,098		10,098	13,102
Total current assets		258,982	56,413	25,230	547	341,172	367,476
Current liabilities							
Creditors & accruals (due in under 1 year)	13	4,693		215		4,908	4,971
Grants payable within 2022-23						0	0
Total current liabilities		4,693	0	215	0	4,908	4,971
Net current assets/liabilities		254,289	56,413	25,015	547	336,264	362,505
Total assets less current liabilities		4,537,112	56,413	25,015	4,875	4,623,415	4,619,420
Long term liabilities (due after more than one year)							
Grants payable after 2022-23						0	0
Loans to the Church						0	0
						0	0
Total Net Assets		4,537,112	56,413	25,015	4,875	4,623,415	4,619,420
Funds of the Church	14						
General Fund (Unrestricted)		4,537,112				4,537,112	4,548,375
Designated Funds (Unrestricted)			56,413			56,413	40,914
Total Unrestricted Funds						4,593,525	4,589,289
Restricted Funds				25,015		25,015	23,839
Endowment Funds					4,875	4,875	6,292
Total Funds		4,537,112	56,413	25,015	4,875	4,623,415	4,619,420

The financial statements were approved and authorised for issue by the Church Council on 06/02/2023
Signed on behalf of the board of Trustees

catwinda
Chairperson

Caroline Hinchliffe
Caroline Hinchliffe - Church Treasurer

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2022

3.3 Notes to the accounts for the year ending 31/08/22

1. Accounting policies

Basis of preparation

These accounts have been prepared based on historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

Solihull Methodist Church is a Charity registered in England. The address of the registered office is given in the [charity information](#) of these financial statements. The nature of the charity's operations and principal activities are detailed in [section 1](#) 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

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For the year ended 31st August 2022

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 statement.

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 14](#). Any of the funds may be represented by more than just cash.

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2. Interest & Investment Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
Central Finance Board	558				558
Bank Accounts CAF A/c	19				19
Dividends -TMCP-Corporate Bond				78	78
TMCP – Interest/Dividends on PB Model Trust Legacy	2439				2,439
	3016	0	0	78	3,094
2a. 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				64	64
TMCP - Interest on Model Trust Legacy	827				827
	950	0	0	64	1,014
3. Other Charitable Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
Café Connect payments			5,000		5,000
Other collections , donations & charity fundraising activities			15,105		15,105
Total	0	0	20,105	0	20,105
3a. 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
4. Income from use of Premises	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
External lettings of Church & Church Hall	52,292				52,292
Car Park licence	9,640				9,640
Contributions from Church Organisations	7,338				7,338
Donations for Car Park discs from members	1,201				1,201
	70,471				70,471

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4a. 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
5. Other Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2022 Total
	£	£	£	£	£
Sponsorship of Church magazine	690				690
Miscellaneous receipts	350				350
Total	1,040				1,040
5a. 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

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			This year 2022	Last year 2021	
6. Fees for examination or audit of the accounts					
	Independent examiner's or auditors' fees for reporting on the accounts	£	2,634	2,460	
	Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£	0	0	
7. 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				
	There were no trustees who were paid expenses				
	Total amount paid	£			
8. Paid employees					
	Staff Costs paid during the year were:				
	Gross wages, salaries and benefits in kind	£	12,350	12,202	
	Employer's National Insurance costs	£	486	468	
	Pension costs	£	741	732	
	Furlough paymts reimbursed	£	0	-2,987	
	Salary admin.costs- Apprentice Levy & Payroll administration costs		98	95	
	Total staff costs	£	13675	10,510	
	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.				

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9. Tangible Fixed Assets
(General Fund Unrestricted)

	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
Cost or valuation	£	£	£	£	£	£	£
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	13,196						13,196
Depreciation charge for year	4,400						4,400
Revaluations (+/-)							
Disposals (-)							
Transfers (+/-)							
Balance carried forward	17,596						17,596

Net book value

Brought forward	3,705,800	-	-	415,000	90,000	-	4,210,800
Carried forward	3,701,400	-	-	415,000	90,000	-	4,206,400

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10. 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	40,907	5,208	46,115
Add: additions to investments at cost	40,004		40,004
Less: disposals at carrying value			
Net gain/-loss on revaluation	-4,488	-880	-5,368
Carrying (market) value at end of year	76,423	4,328	80,751

11. Leasing Commitments

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

Committed to be paid:	2022	2021
	£	£
Expiring within 1 year	468	468
Between 2 and 5 years	117	585
	585	1053

During the year 2021/22 £468 was expensed through the SoFA in relation to operating leases

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12. Analysis of current assets

	This year 2022	Last year 2021
	£	£
<u>Debtors and prepayments</u>		
Pre paid assessments	30,000	30,000
Prepayments on insurance etc	2,690	2,926
Other debtors	14,378	5,892
Total debtors and prepayments	47,068	38,818
<u>Analysis of cash at bank</u>		
Bank balance held in MCA	84,000	
Bank balance held in HSBC	6,085	8,278
Bank balance held in CAF Bank	20,724	4,795
Total Cash at Bank	110,809	13,073

<u>Internal Organisations</u>	Opening balance 01/09/21	Receipts	Payments	Net Receipts/ Payments	Closing balances 31/08/22
	£	£	£	£	£
SMASH	9,565	8,465	10,965	-2,500	7,065
Pushchair Club	2,260	778	1695	-917	1,343
Soupa Talks	352	5704	5761	-57	295
Badminton	59	588	588		59
ENRG (Youth Club)	102	152	174	-22	80
Men's Coffee	54	1366	1359	7	61
Contact Choir	705	700	210	490	1,195
Junior Mission for All (JMA)	5	54	59	-5	0
TOTAL	13,102	17,807	20,811	-3,004	10,098

13. Analysis of current liabilities and long term creditors

	This year 2022	Last year 2021
	£	£
Trade Creditors	741	1088
Accruals	3,977	3883
Agency Collections	190	0
	4,908	4,971

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14. Detailed analysis of individual fund movements 2021/22

Unrestricted Funds							
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
General	4,548,375	212,461	199,224	-20,012	-4,488	4,537,112	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 31.08.22 of £221,518 which is classed as unrestricted Funds
Totals	4,548,375	212,461	199,224	-20,012	-4,488	4,537,112	
Designated Unrestricted Funds							
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Youth & Children's	2,272	157	300			2,129	For Youth & Children's work.
Byles Legacy	469		85			384	No binding obligation on legacy but a wish that it be used for energy conservation.
A. Carrington Gift	1,917	280				2,197	£280 returned from new gift to Oven & Hob fund. £540 originally came from this fund to cover overspend.
Blue Cross		5,289	4,248			1,041	A new Blue Cross was purchased to replace old one.
S. Bailey Gift	590		310			280	No binding obligation on the gift.
Mullineux Legacy	6,139		3,938			2,201	No binding obligation on legacy but a wish that it be used for Children and youth. In 21/22 money was used to update technology in Room 5.
Streaming Online Services and	7,022		1,358	10,000		15,664	£10,000 was designated from the Pam Brown Legacy for this fund
Small mission projects Fund	4,795					4,795	£5,000 was designated from the Pam Brown Legacy for this fund.
Property Reserve Fund	17,710			10,012		27,722	Unspent property budget c/fwd to next year.
Totals	40,915	5,726	10,240	20,012		56,413	
Restricted Funds							
Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Special Collection				1,000		1,000	Given for Ukraine Methodist church. Set aside until it can be sent.
Church Internal Organisations	13,102	17,807	20,811			10,098	Social, Learning & Devotional Groups within the Church. Detailed breakdown Note 13
Easter Offering		589	589				Collection 4 Methodist church world mission fund
Fellowship Lunch & Catering Fund	91	367	354	-5		99	Sunday Lunches for elderly & Lonely & Catering at Church events such as Church lunches etc
Green Church Fund	476	684	603			558	Promoting a greener Church & Community
Benevolence Fund	1,337	6,849	7,799	1,172		1,559	To respond to appeals/emergencies/natural disasters for help both local & international
Shall We Talk		5,000	3,009			1,991	Group 2 support new migrants from Hong Kong
Net Zero		188	108			79	To support carbon offsetting
Church Project Fund 2018/19	8,832		5,000			3,832	In 2021/22 2nd and 3rd installments made to a charity which has brought a Syrian family to Birmingham
Church Project. Building 4 Hope		6,024	231	5		5,798	Supporting people into work.
Church Christmas Card Donations		2,329	157	-2,172			Donations received for entry in Church Christmas card and money raised given to the Benevolent Fund
Totals	23,839	39,837	38,660			25,015	
Endowment Funds							
Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Lambert Youth Bequest	6,292	78	615		-880	4,875	Youth work
Totals	6,292	78	615		-880	4,875	
Total of all funds						4,623,415	
Reasons for transfer between funds							
The transfers are between the different classes of funds and balance each other out in total.							

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15. Related party transactions

	2021/22						
	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-2022
				£	£	£	£
from General fund	Birmingham Methodist Circuit	One of the churches within the Birmingham Circuit	Annual Donation/ Assessment		<u>127,300</u>		
from Easter Offering Fund	Methodist World Mission Fund	Connexional Fund	Collection made		<u>589</u>		
from Benevolence Fund	All We Can (Methodist Relief & Dev Fund)	Connexional Fund	Donation to Haiti Appeal		<u>500</u>		
from Benevolence Fund	Methodist World Mission Fund	Connexional Fund	Donation to work in Sri Lanka		<u>500</u>		
fr. Restricted fund	JMA (Methodist Junior Mission for All)	Part of Methodist Connexion	Gift aid collected on donations.		<u>0</u>		
	Total			0	128,889	0	0
	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 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.		47		
	Total			0	127,347	0	0

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For the year ended 31st August 2022

Appendix A

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)

Rev Molly Chitokwindo

(Also Superintendents of Circuit - Revs. A. Richards, N. W. Johnson (to 31.08.22), N.Jones (to 31.08.22))

COMMUNITY WORKER

Mrs Diane Webb

CHURCH STEWARDS

Mr Alan Faulkner (to 31.05.22)

Ms Susan K. Kelley (to 31.05.22)

Mr Jeremy Pearce (to 31.05.22)

Mrs Catherine Coleman

Mr N. Howard Pittman Staight

Mrs Karen J. Robertson

Mr Peter J. Austin

Mrs Elizabeth J. Pickles (from 01.06.2022)

Mr Glen Mullineux (from 01.06.22)

SENIOR OFFICERS

CHURCH TREASURER

Miss Caroline E. Hinchliffe

COUNCIL SECRETARY

Mrs Helen J. Banks

SECRETARY OF PASTORAL COMMITTEE Mrs Christine L. 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 Christopher Tucker (Ways & Means Committee Officer)

Mr David A. Grey (from 01.06.22)

Mr Jonathan Tuckey (Property Committee Officer)

Mrs Alison Faulkner (Property Committee Representative)(until 31.05.22)

Mrs Jane Garnett (Young Families Representative)

Mrs Judy A. Lingard (Communications Committee representative)(until 31.05.22)

Mrs Pamela M. Beattie (Catering Committee representative)

Mrs Judith Farndon (Other Interests Representative)

Mrs Marjorie A. Roper (Churches together in Solihull)

Mrs Sue K. Kelley (Greener Church Representative) (from 01.06.22)

Mrs Fiona Beadle (Church Life and Mission Committee) (from 01.06.22)

REPRESENTATIVES ELECTED BY THE GENERAL CHURCH MEETING

Mrs Fiona M. Beadle (until 31.05.22)

Mrs Abi Godfree

Mr Alan Faulkner (from 1.06.22)

Mrs Susan V. Bates

Mr David A. Grey (until 31.05.22)

Mr Andrew D. Hunt

Mr Tim J. Weatherup

Mr Richard G. Burr (from 01.06.22)

Mrs Sandra Ker

Miss Jackie M. Farmer

Mrs Ann M. Polson

Mrs Karen Handford (until 31.05.22)

Mrs C. Joy Wadsworth

Mr Derek R. Giles

Mrs Judy A. Lingard (from 01.06.22)

Mr Graham S. Mackenzie (from 07.05.22)

Mr Lawrence J. Day (from 01.06.22)

Mrs Sian L. Musgreave-Spiby (from 08.05.22)


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For the year ended 31st August 2022

DECLARATIONS

Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2022 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	06/02/2023
Name and address of Treasurer		
Caroline Hinchliffe		
445 Streetsbrook Road, Solihull, B91 1QZ		


Presentation to the Church Council for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2022 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

Date of meeting


Rev'd Molly Chitokwinda
6 th February 2023

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 continue in operation.

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.

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TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2022

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 31 August 2022 which comprise the Statement of Financial Activities, the 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 (United Kingdom Generally Accepted Accounting Practice), 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 charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 Report of the Independent Auditors thereon.

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TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2022

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or 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 a Report of the Independent Auditors 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.

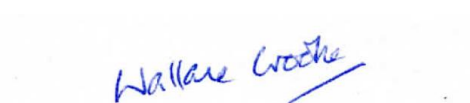
SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2022

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (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 an auditors' report 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
Chartered Accountants &
Registered Auditors
20 Birmingham Road
Walsall
West Midlands
WS1 2LT

Date: 16/02/2023

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