

Church
Accruals Accounts
2023 - 2024

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

For the year ended 31st August 2024

SOLIHULL METHODIST CHURCH

Charity Registration number 1127682

BIRMINGHAM

Circuit No

5.1

Minister

REVEREND MOLLY CHITOKWINDO

Church Stewards

Mrs Karen Robertson (until 28.04.24)

Mr Peter Austin (until 28.04.24)

Mrs Elizabeth Pickles

Mr Glen Mullineux

Mrs Alison Faulkner

Mrs Yan Yeung (from 28.04.24)

Mr Ade Gbadebo (from 28.04.24)

Mrs Jacki Lancaster (from 28.04.24)

Mrs Christine Burr (from 28.04.24)

Church Treasurer

Caroline Hinchliffe

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

Contents

Section 1 Overview Report	4
1.1 Introduction	4
1.2 Mission Statement	4
1.3 Worship, Care and Mission in 2023-2024	4
1.4 Groups run by Solihull Methodist Church	5
1.5 Groups from the wider community	7
1.6 Further service to the community and beyond	8
1.7 Ministerial Plans for 2024-2025	8
Section 2: Finance and Governance	10
2.1 Basis of preparation and Legal Framework	10
2.2 Aims and Purposes	11
2.3 Public Benefit	11
2.4 Structure, Governance and Management	11
2.5 Trustee Training	12
2.6 Related Parties	12
2.7 Income trends	12
2.8 Expenditure trends	12
2.9 Fund balances including Reserves Policy	13
2.10 Risk Management	14
2.11 Safeguarding	14
Section 3: Accounts	16
3.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2024	16
3.2 Balance Sheet as at 31 August 2024	17
3.3 Notes to the accounts for the year ending 31/08/24	18
1. Accounting policies	18
2. Interest & Investment Income	20
3. Other Charitable Income	20
4. Income from use of Premises	20
5. Other Income	21
6. Fees for examination or audit of the accounts	22
7. Payment to Trustees	22
8. Paid employees	22
9. Tangible Fixed Assets	23
10. Investments	24

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

11. Leasing Commitments	24
12. Analysis of current assets (all funds)	25
13. Analysis of current liabilities and long term creditors	25
14. Detailed analysis of individual fund movements 2022/23	26
15. Related party transactions	27
Appendix A	28
REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF	
SOLIHULL METHODIST CHURCH.....	30

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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.

1.3 Worship, Care and Mission in 2023-2024

Reverend Molly Chitokwindo continues to be the minister in charge of SMC, and she is also in charge of two other nearby churches in the Birmingham Circuit. It has been wonderful to deepen our relationship with Molly, knowing that in her loving hands our faith will grow.

The number of worshippers, who have emigrated from Hong Kong to the Solihull area continues to grow. We continue to have the Bible readings in both Cantonese and English at our Sunday morning family services.

The Hong Kongers are gradually becoming more involved in Church: One has become a church steward; two are vestry assistants stewards; others have become welcome stewards, some are helping with the children in Young Church; and one regularly plays the piano for Sunday morning services. In addition, many from the Hong Kong community do voluntary work in the church and beyond.

We have been pleased to welcome five additional members to the Church: three are new members, the other two have transferred membership from elsewhere.

The numbers of children and young people regularly attending Young Church on Sunday mornings and the Youth Club on Friday evenings continues to grow (particularly the older ones). On each Sunday morning we have 20-35 young people, Young Church come to join the main congregation towards the end of the service and share their morning's activities with the congregation. Babies and very small children are welcome to use the creche during the service and this is now situated at the front of the Church.

Some of the teenagers attending the Youth Club have expressed an interest in doing more serious things. In response, two discussions sessions were organised looking at aspects of Bible study and the Christian life, and it is planned to continue these with the organisation being undertaken by the young people themselves.

Some Sunday morning services are still streamed live on You Tube – usually two services per month. A small number of people watch these live, but many tens of viewers “catchup” and watch the service online in the days after recording.

Every Tuesday morning at 9.30am, there is a service of Holy Communion. On the fourth Sunday in each month, the evening service of Holy Communion with prayers for healing has continued; this was resumed last year after its discontinuation during the Covid crisis. On the second Sunday in each

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

month, a new form of worship has been started. This is "Prayer Space" in which individual prayer and reflection by those attending is encouraged and stimulated via prompts from those leading.

The Prayer Group meets via Zoom every Wednesday morning. Prayers for the world and current issues are offered. Anyone can request prayers for specific people and situations and each such request is considered prayerfully.

There continues to be a number of very active house groups. These meet for fellowship and worshipful study and they are organised according to the wishes of the members: some meet weekly, fortnightly or monthly.

A series of breakfasts was held in the Community Hall on the six Saturdays in Lent. At each, a speaker talked on a selected subject. The first two of these were organised by the Churches Together in Central Solihull (of which SMC is a part), and the last four by SMC itself. The speaker at the first breakfast was the founder of ENTRAIDE, a local charity supporting asylum seekers, and this has now been proposed as the charity which the church project in 2024/5 will support.

The church project for 2023/4 has organised a number of fund-raising events to support the Matthew Rusike Children's Home (MRCH) in Zimbabwe (via the UK charity, the Friends of MRCH). It is planned that the funds will support a new classroom equipped with solar panels for the improvement of the Early Child Development Centre in the Home.

The Church newsletter, The Messenger, is provided by personal delivery to church members and wider afield by e-mail to those who have requested it. This newsletter contains a message from our Minister; news of the Church's activities; and articles and encouragement about local, national and international matters.

The weekly church notices can also be received by e-mail. Currently 188 copies are sent out each week. This keeps recipients informed about church services and other activities.

The Greener Church group has continued to work towards gaining a Gold Eco-award, and it provides useful green tips each month in The Messenger.

The church now has three lay workers and these require office space within the Community Hall. It was decided to move the office to a larger room in the Hall and refurbish it so that better interaction could be achieved with users (and potential users) of the facilities.

The Community Hall is a significant part of the outreach of SMC to the local area. We use it for our own outreach activities and rooms are available for hire by local groups. Sadly, one of the key players in the lettings organisation died suddenly in January 2024. The church is very grateful to those who stepped in to fill the void. The opportunity has also been taken to review the lettings procedures and the associated paperwork. New approaches have been proposed and are being accepted and implemented.

1.4 Groups run by Solihull Methodist Church

Our Church building and Community Hall continue to be used, both by ourselves and by outside organisations. There are currently over 60 regular groups using the facilities.

Shall We Talk

Shall We Talk remains a vibrant and popular group, bringing together over 80 Cantonese-speaking attendees and English-speaking volunteers each week. Together, they explore and share British history and culture alongside their own, fostering meaningful integration within our church and

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

community. Topics have ranged from the King's coronation and gardening to navigating services like the post office, visiting the doctor, and going to the dentist.

Recently, the group, joined by members from other church groups, visited the Black Country Living Museum, offering a hands-on look at British history from the Industrial Revolution through to the post-World War II era. Additionally, they've shared insights into the Lunar New Year celebrations, explaining the significance of each year's associated animal, further enriching the cultural exchange.

Bible Study

Bible study sessions continue to be offered on Tuesday mornings in both English and Cantonese.

Classic Cantonese Club

This group was started in March 2023 as an offshoot from Shall We Talk. It is intended for the more senior members of the Cantonese community and gives an opportunity for them to learn and practise English as they play games such as table tennis and mah jong and also sing songs in English. It also helps members with making friends, with their well-being and with learning about the local community.

Pushchair Club

This is a stay and play group for parents (and grandparents and carers) of toddlers and preschool children. It offers opportunities for everyone to chat and play in a safe friendly environment. It meets every Monday morning (during term time) and is run by a volunteer member of the Church. Other church members help with the sessions and with providing refreshments.

Men's Coffee Club

This group of (mainly retired) men of the Church meet each Tuesday morning to enjoy coffee, cake and conversation, often debating the big news issues of the day.

Friendship Cafe

The group meets on the second and fourth Fridays each month at 10.30am. It is an opportunity to meet others, have a chat, enjoy a cup of tea/coffee and a cake/biscuit, and play some board games.

Badminton

The club meets on a Thursday evening at 8.15pm in the Community Hall. The membership of the group is fluid, with a core of 4 or 5 members, who play most weeks and a number of other members who play, when other commitments permit.

Youth Club

The Church Youth Club meets every Friday evening during term time and provides games and sports activities alongside times of reflection and fellowship.

SMASH, Solihull Methodist Church's Drama Group

The group comprises a large number from the Church and outside. In April 2024, SMASH performed "The Farndale Avenue Housing Estate Townswomen's Guild Operatic Society's Production of The Mikado" – a musical about a somewhat disastrous staging of a Savoy Opera.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

Scouts, Cubs, Beavers, Brownies and Rainbows

These groups all meet weekly during term time in the Community Hall, successfully delivering a wide range of indoor and outdoor activities to provide skills for life. The Church provides valuable storage facilities for sports equipment and camping equipment for these groups.

Contact Choir

This group has continued to meet and share their love for singing.

Rambling Club

Rambles are held on the third Thursday of each month. This normal includes a picnic lunch or a stop at a suitable establishment. All church members and friends are welcome.

Bookworms: Book Club

Books for reading are chosen by members and the club meets approximately every six weeks to discuss the latest choice.

1.5 Groups from the wider community

The Church is pleased to offer space for numerous groups for people with health problems. These are heavily subsidised by the Church as an indication of the care for the more vulnerable of our society.

Support Groups

Alzheimers Activity Group: A weekly group, run by the Alzheimers Association and RVS, which meets weekly in the Church building.

Birmingham Ileostomy Society: 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 alternate weeks to communicate using British Sign Language.

Focus on Dementia: Small 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 as well as those who are unable to do strenuous exercise.

Parkinsons: A large group of people who meet for weekly exercise to help their condition. This also serves as a support group over their tea break.

Sandant Care: A drop in session for people with mental health issues. They meet on Saturdays.

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

Solihull Prostrate Support Group: A monthly meeting for those with prostate cancer. Speakers from various medical departments and a buddy system of support are both a big part of these meetings.

West Midlands Autism: Adults with autism meet once a month as a support group and for talks about their condition.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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 users. Other groups meeting regularly include: The National Trust, Solihull Photographic Society, Sans Souci Speakers Club, Solihull and District Beekeepers, Chai and Chat, and some choirs and exercise groups.

1.6 Further service to the community and beyond

The Church continues to collect non perishable goods for food banks. Many non-Church user groups also contribute to this which enables us to donate a large amount of food.

During Advent, members of the congregation are asked for monetary donations to work of the Sweet Project which is a social enterprise not-for-profit venture supporting children, families and vulnerable adults.

Members of the congregation also support the Teams4U Shoebox Appeal by providing simple presents which go as Christmas gifts to poor communities in Eastern Europe.

This year's Church Project raised over £10k for the Matthew Rusike Children's Home (see section 1.3).

Pastoral visiting has continued with a large team of visitors each of whom goes to see a small number of church members (and some others) each month, partly to deliver a copy of The Messenger. This ensures that people are kept in touch with the Church and allows possible welfare needs to be identified and solutions sought.

One of our lay workers maintains links with local care homes and organises and conducts simple services at these on a regular basis.

1.7 Ministerial Plans for 2024-2025

a. Faith and Spiritual Growth

- **Discussion Groups:** Organize small, informal discussion groups that focus on understanding the Christian faith alongside aspects of other religions. These groups will support spiritual growth and shared values.
- **Bible Study and Small Groups:** Form diverse small groups based on various interests, such as young families, retirees, and singles. These groups will focus on Bible study, prayer, and fellowship, encouraging deeper personal connections and faith growth.
- **Courses:** Offer courses for members interested in deepening their faith and taking on leadership roles within the church.
- **Prayer and Support Groups:** Create regular meeting spaces for prayer, spiritual support, and fellowship, building deeper community bonds

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

b. Focused Sermons and Guest Speakers

- **Sermon Planning:** Develop sermon topics around relevant life issues, such as finding purpose and building healthy relationships.
- **Guest Speakers:** Invite diverse guest speakers to provide varied perspectives and enrich the congregation's understanding.
- **Inclusive Worship Experiences:** Vary worship styles to include traditional, contemporary, and multicultural elements, catering to the diverse tastes and backgrounds of the church community.

c. Youth and Family Programs

- **Family Activity Days:** Organize family-friendly events that appeal to both Cantonese and English-speaking families, including picnics, sports, Bible study days and arts and crafts activities.
- **Children's Language and Culture Classes:** Offer sessions where children can learn about cultures, fostering a sense of heritage and shared identity.
- **Volunteer Days:** Plan community service projects where members work together on local causes, such as park cleanups and charity events, while recognizing and celebrating the efforts of volunteers.

d. Cultural Engagement

- **Cultural Story Nights:** Host gatherings where members can share traditional stories or customs, fostering mutual understanding and interest. Encourage members to document and share their personal experiences through written or video formats.
- **Language Partnerships:** Pair Cantonese and English speakers as language partners to facilitate language practice and deeper cultural exchange.
- **Local History Walks and Talks:** Continue organizing tours and talks around historical sites and local attractions to help newcomers connect with local heritage.
- **Cultural Celebrations:** Invite the congregation to celebrate both British and Chinese festivals, like the Lunar New Year and Harvest Festival, incorporating educational components for attendees.

e. Practical Support Workshops

- **Life in the UK Workshops (*at Shall We Talk sessions*):** Continue practical sessions covering essentials like healthcare, postal services, banking, and public transportation, including Q&A sessions for attendees.

f. Expanding Outreach and Welcoming New Members

- **Church Open Days:** Host open days to invite the wider community to learn about church programmes and engage with the congregation.

g. Emphasizing Financial Health and Sustainability

- **Regular Giving Campaigns:** Conduct transparent campaigns to encourage regular giving, clearly explaining how donations support church programmes and community outreach. Utilize digital giving options to simplify contributions.
- **Budgeting and Financial Stewardship:** Continue providing information on budgeting and financial management, empowering members to practise good stewardship and support church growth.

These initiatives aim to strengthen integration, foster mutual understanding, and enhance the sense of belonging for both newcomers and long-standing church members. This comprehensive plan focuses on expanding outreach, enhancing community engagement, and fostering spiritual development, ensuring Solihull Methodist Church grows in 2024-2025 while deepening connections within the community.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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 2024 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: 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 (until 26/02/24), 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 31st August 2024

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.

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

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

2.5 Trustee Training

The 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.

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. Youth Club (ENRG), 6. Men's Coffee Club, 7. Contact Choir, 8. JMA (Junior Mission for All) 9. Shall We Talk (Support for BNO newcomers) 10. Greener Church Group

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 latter have seen a steady small decline over recent years and this year that trend has continued despite an awareness raising campaign which resulted in many members increasing their giving. The loss of members who pass away has been noticeable this year and this has had a significant impact on our income. External lettings have had a 10% increase in charges applied from January but an increased use of the buildings has added further income from this source. Interest rates remained high and interest has resulted in a welcome contribution to overall income. The increased income from lettings and interest rates has allowed us to have a small surplus for the year.

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, and related costs to Ministers and Family and Community workers. £127,300 was paid in 2023/24 representing 53% of our general fund expenditure.

Energy costs have continued to be high but have remained under a fixed contract and so were budgeted for accurately. The electricity supply contract change in April 24 will mean a lower expenditure on electricity in the coming year. A change of cleaning company has resulted in higher costs but should provide better service moving forward. A finance assistant is also now being paid to assist with bookkeeping, an addition of around £2,600 to this year's expenditure.

33% (£81,090) 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. This is an increase since last year as work that has been delayed due to Covid is undertaken. 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 2024/25 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 the church is budgeting for a deficit, i.e. expenditure is more than the income. The Ways and Means Committee have made a decision to fund one third of the Family and Youth Worker Salary from General Funds to allow legacy funds to continue over a longer period. The Circuit Assessment has been cut to £110,000 in order to

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

reduce the potential deficit for 2024-25. If lettings income and interest rates continue at a high level we may be able to add to our Circuit Assessment later in the year, as has been done in the past.

2.9 Fund balances including Reserves Policy

Model Trust Legacy

The use of the Model Trust Legacy has continued to support the ministry of the church. It has enabled the appointment of a full time Family and Youth worker for the church over a 3 year time period. The Church Council have agreed that this legacy should form a guarantor of funds that might be needed but that the church will also aim to encourage giving to increase so that the post may become a permanent one in future. A first step has been taken as the church has included one third of the salary in the budget for 24/25. There has also been a Pastoral worker appointed using these Funds. Unfortunately, the first appointee left within the probationary period and the post is currently vacant.

Unrestricted Funds

The church has substantial property and believes (**as stated in it's Reserves Policy**), 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 2024 General fund reserves (without Model Trust funds) were £124,073. This represents 6.2 months of expenditure.

Model Legacy Unrestricted Fund balance as at 31.08.24 of £109,011 is classed as unrestricted funds.

Designated funds

Balance at 31.08.24 of £160,877 relates to

- Youth & Children's work £3,190
- Property reserve £27,882
- Gifts with no binding obligation £19,581
- Online and other electronic upgrades £8,867
- Provision for small mission/community projects £4,685
- Donations and Model Trust funds allocated to Family and Youth Worker £65,821
- Funds for a Pastoral Worker £30,850

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

Restricted funds

Balance at 31.08.24 of £22,930 relate to gifts/legacies and other monies that are only used within the terms attached to them.

- £2,323 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.
- The Church Council has agreed to give money to a carbon offsetting organisation to cover the energy use by the church from carbon sources. The Net Zero fund gives members an opportunity to contribute directly to these costs. It currently holds £175.
- The 2022-23 Church project that the church raised funds for is Building 4 Hope. The remaining funds of £129 were transferred at the start of the year.
- In 2023/24 the Church Project was the Mathew Rusike Children's home in Zimbabwe. The £10,467.54 raised has been included in the Accruals and will be paid early in September.
- Other restricted funds amounting to £2,442 relate to monies held for various Church groups and these are released as and when requested by those organisations.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

- £17,990 represents the balances held by the internal organisations linked to the church. Details are given in [Note 14](#) of these accounts.

Endowment fund

Balance at 31.08.24 of £5,138 is restricted. The accumulated interest (£819 at 31.08.24) is restricted to fund children's and youth work. The capital has been invested in a Managed Fixed Interest Fund through TMCP. The valuation at 31.08.24 was £4,315 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.

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 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
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

Section 3: Accounts

3.1 Statement of Financial Activities (SOFA) for the year ended 31 August 2024

		Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
			£	£	£	£	£	£
Income								
1	Weekly Collections & Standing orders		111,666				111,666	112,516
2	Gift aid including GASDS		26,897	15	1,444		28,356	32,105
3	Donations		2,891	432	200		3,523	3,615
4	Legacies		15,288	23			15,311	16,200
5	Interest and investment income	2,2a	19,674			186	19,860	12,521
6	Internal organisations				34,277		34,277	20,974
7	Other charitable income-collections, donations & charity fundraising activities	3,3a			18,265		18,265	28,345
8	Income from use of premises	4,4a	92,092				92,092	73,570
9	Other Income	5,5a	869				869	1,235
10	Total income		269,377	470	54,186	186	324,219	301,081
Expenditure								
11	Circuit assessment or share		127,300				127,300	125,000
12	Salaries, N.I. & Pension Costs	8	20,123	36,317			56,440	25,309
13	Donations to Methodist connexional Funds and other Charities		100	800	15,797		16,697	31,570
14	Property repairs and maintenance		59,801	979			60,780	44,615
15	Insurance, utilities etc		21,289				21,289	19,204
16	Depreciation		4,400				4,400	4,400
17	Office expenses including advertising, marketing & legal requirements eg copyright licence & audit	6,11	11,474	39	135	12	11,660	9,158
18	Other expenditure-including Christian teaching, worship, activities and fund raising costs		2,730	691	6,160		9,581	13,905
19	Internal organisations				25,926		25,926	21,433
20	Total charitable expenditure		247,217	38,826	48,018	12	334,073	294,594
21	Gains/(losses) on monetary investments		2,842			217	3,059	-3,475
22	Gains/(losses) on investment properties						0	0
23	Net income/(expenditure)		25,002	-38,356	6,167	391	-6,796	3,011
24	Transfers between funds		-99,540	99,540			0	0
25	Other gains/(losses)						0	0
26	Net movement in funds		-74,538	61,184	6,167	391	-6,796	3,011
27	Total funds brought forward		4,505,223	99,693	16,763	4,747	4,626,426	4,623,415
28	Total funds carried forward		4,430,685	160,877	22,930	5,138	4,619,630	4,626,426
For information only Money received and passed on to External Organisations								
						2024	2023	
	Balance brought forward from last year					0	190	
	Money/Gifts etc - received for External Organisations					5,279	2,858	
	Money/Gifts etc - passed to External Organisations					4,205	3,048	
	Balance carried forward					1,074	0	

3.2 Balance Sheet as at 31 August 2024

17 | Page

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

3.3 Notes to the accounts for the year ending 31/08/24

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 appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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 considered for capitalisation by the Ways & Means committee if they can be used for more than one year, and individually cost at least £2,500. (Fixed by Ways & Means committee Sept 2024)

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.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

2. Interest & Investment Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2024 Total
	£		£	£	£
Central Finance Board	10,256				10,256
Bank Account CAF A/c	146				146
Dividends/Interest -TMCP- Corporate Bond/TIF £4	1,114			186	1,304
TMCP - Interest on Model Trust Legacy	8,158				8,158
	19,674	0	0	186	19,864
2a. Interest & Investment Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2023 Total
	£		£	£	£
Central Finance Board	5,788				5,788
Bank Account CAF A/c	107				107
Dividends/Interest -TMCP- Corporate Bond/TIF £4	2,254			114	2,368
TMCP - Interest on Model Trust Legacy	4,257				4,257
	12,407	0	0	114	12,521
3. Other Charitable Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2024 Total
	£	£	£	£	£
Other collections , donations & charity fundraising activities	0		18,265		18,265
Total	0	0	18,265	0	18,265
3a. Other Charitable Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2023 Total
	£	£	£	£	£
Café Connect payments			5,000		5,000
Other collections , donations & charity fundraising activities			23,345		23,345
Total	0	0	28,345	0	28,345
4. Income from use of Premises	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2024 Total
	£		£	£	£
External lettings of Church & Church Hall	66,905				66,905
Car Park licence	10,527				10,527
Contributions from Church Organisations	13,249				13,249
Donations for Car Park discs from members	1,411				1,411
	92,092				92,092

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

4a. Income from use of Premises	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2023 Total
	£		£	£	£
External lettings of Church & Church Hall	52,559				52,559
Car Park licence	9,626				9,626
Contributions from Church Organisations	10,831				10,831
Donations for Car Park discs from members	805				805
	73,820				73,820

5. Other Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2024 Total
	£		£	£	£
Sponsorship of Church magazine	100				100
Sales	0				0
Miscellaneous receipts	769				769
Total	869	0			869

5a. Other Income	General Fund Unrestricted	Designated Funds	Restricted Funds	Endowment Funds	2023 Total
	£		£	£	£
Sponsorship of Church magazine	150				150
Sale of Projector	0	60			60
Miscellaneous receipts	1,012	13			1,025
Total	1,162	73			1,235

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

			This year 2024	Last year 2023
6. Fees for examination or audit of the accounts				
	Independent examiner's or auditors' fees for reporting on the accounts	£	2,880	2,760
	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	£	49,775	22,433
	Employer's National Insurance costs	£	3,689	1,430
	Pension costs	£	2,658	836
	Pension accrual	£		475
	Salary admin.costs- Apprentice Levy & Payroll administration costs	£	318	135
	Total staff costs	£	56,440	25,309
	Average number of staff employed during the year were:		2	1
	No employee received total employee benefits (excluding employer pension costs) of more than £60,000 (£70,000) upwards.			

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

9. Tangible Fixed Assests.
(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	21,996						21,996
Depreciation charge for year	4,400						4,400
Revaluations (+/-)							
Disposals (-)							
Transfers (+/-)							
Balance carried forward	26,396						26,396

Net book value

Brought forward	3,697,000	-	-	415,000	90,000	-	4,202,000
Carried forward	3,692,600	-	-	415,000	90,000	-	4,197,600

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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. These were sold during the year with proceeds entering the Trustees Interest Fund.

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. This investment was merged into the TMCP Managed Fixed Interest Fund during the year.

Change in investment values

	£	£	£
	Unrestricted Fund	Endowment Fund	Total of Investments
Carrying (market) value at beginning of year	73,178	4,098	77,276
Add: additions to investments at cost			
Less: disposals at carrying value	76,020		76,020
Net gain/-loss on revaluation	2,842	217	3,059
Carrying (market) value at end of year		4,315	4,315

11. Leasing Commitments

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

Committed to be paid:

Expiring within 1 year

Between 2 and 5 years

	2024	2023
		117
		117

During the year 2023/24 £117 was expensed through the SoFA in relation to this operating lease

A new 5 year lease was taken out on a Ricoh phocopier/scanner commencing 01/12/2023

Committed to be paid:

Expiring within 1 year

Between 2 and 5 years

	2024	2023
	472	
	1534	
	2006	

During the year 2023/24 £354 was expensed through the SoFA in relation to this operating lease

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

12. Analysis of current assets (all funds)

	This year 2024	Last year 2023
	£	£
<u>Debtors and prepayments</u>		
Pre paid assessments	27,500	30,000
Prepayments on insurance etc	3,037	2,880
Other debtors	14,091	11,335
Total debtors and prepayments	44,628	44,215

Analysis of cash at bank

Bank balance held in HSBC		654
Bank balance held in CAF Bank	17,955	3,971
(£464 in transit)		
Total Cash at Bank	17,955	4,625

<u>Internal Organisations</u>	Opening balance 01/09/23	Receipts	Payments	Net Receipts/ Payments	Closing balances 31/08/24
SMASH	6868	9157	9563	-406	6,462
Pushchair Club	1059	1568	1254	314	1,373
Soupa Talks	913	6633	6373	260	1,173
Badminton	63	845	850	-5	58
Men's Coffee	41	1701	1682	19	60
Contact Choir	695	500	850	-350	345
Shall We Talk		13362	4843	6033	8,519
Junior Mission for All (JMA)		511	511		
TOTAL	9,639	34,277	25,926	5,865	17,990

13. Analysis of current liabilities and long term creditors

	This year 2024	Last year 2023
	£	£
Trade Creditors	21,762	2,341
Accruals	4205	4120
Agency Collections	1074	
	27,041	6,461

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

14. Detailed analysis of individual fund movements 2022/23

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
General	4,505,222	269,377	247,217	-99,540	2,842	4,430,685	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 31.08.24 of £109,015.42 which is classed as unrestricted Funds
Totals	4,505,222	269,377	247,217	-99,540	2,842	4,430,685	

Designated

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Youth and Family Worker	24,232		33,411	75,000		65,821	To fund new salaried worker for young people & families
Pastoral Worker			3,150	34,000		30,850	To fund new salaried pastoral worker
Youth & Children's	3,919	447	1,175			3,191	For Youth & Children's work.
Legacies Unrestricted	19,904	23	346			19,581	Fund combining R. Bywell, B. Ellis & M. Bryan and any unrestricted legacies.
Streaming Online Services and	9,501		634			8,867	Small adjustments to current scheme. Remaining funds any electronic upgrades.
Small mission projects Fund	4,795		110			4,685	Provision for small mission/community projects
Property Reserve Fund	37,342			-9,460		27,882	Unspent property budget c/fwd to next year.
Totals	99,693	470	38,826	99,540		160,877	

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Church Internal Organisations	9,639	34,277	25,926			17,990	Social, Learning & Devotional Groups within the Church. Detailed breakdown Note 12
Easter Offering		337	337				Collection for the Methodist church world mission fund
Youth Club/ENRG	348	580	442			486	Activities fund for Youth Club
Fellowship Lunch & Catering Fund	1,674	1,460	1,614			1,520	Catering at Church events such as Church lunches etc
Green Church Fund	484	506	447	-214		329	Promoting a greener Church & Community
Benevolence Fund	1,562	4,753	3,342	-650		2,323	To respond to appeals/emergencies/natural disasters for help both local & international
Shall We Talk	2,486	725	3,211				Group supporting BNO families relocating from HK
Net Zero	212	125	162			175	To support carbon offsetting
Sweet Project	230	637	760			107	Works with children, families and vulnerable adults to provide protection, safeguarding, empowerment, problem-solving skills and support.
Church Project Fund 2023/24		8,370	11,503	3,133			Supporting the Matthew Rusike Children's Home
Building 4 Hope	129		129				Final payment to previous years project.
Church Christmas Card Donations		2,415	145	-2,270			Donations received for entry in Church Christmas card and money raised given to the Church Project
Totals	16,763	54,185	48,018			22,930	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Fund Purpose
Lambert Youth Bequest	4,747	186	12		217	5,138	Youth work
Totals	4,747	186	12		217	5,138.06	

Total of all funds

4,619,630

Reasons for transfer between funds

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

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

15. Related party transactions

	2023/24						
	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		127,300		
from Easter Offering Fund	Methodist World Mission Fund	Connexional Fund	Collection made		337		
from Benevolence Fund	Methodist Ministers Housing Society	Connexional Fund	Donation to work in Sri Lanka		650		
	Total			0	128,287	0	0

	2022/23						
	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		125,000		
from Easter Offering Fund	Methodist World Mission Fund	Connexional Fund	Collection made		366		
from Benevolence Fund	All We Can (Methodist Relief & Dev Fund)	Connexional Fund	Donations for Ukraine, Turkey/Syria earthquake appeals and an unassigned gift.		2,500		
from Benevolence Fund	Methodist Ministers Housing society	Connexional Fund	Donation		500		
	Total			0	128,366	0	0

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

Appendix A

CHURCH COUNCIL MEMBERSHIP

MINISTER(S)

Rev Molly Chitokwindo

(Also Superintendents of Circuit - Rev Farai Mapamula, Rev Cleopas Sibanda)

COMMUNITY WORKER

Mrs Diane Webb

CHURCH STEWARDS

Mrs Karen J. Robertson (until 28.04.24),

Mr Peter J. Austin (until 28.04.24),

Mrs Elizabeth J. Pickles, Mr Glen Mullineux

Mrs Alison Faulkner, Mr Ade Gbadebo (from 28.04.24),

Mrs Yan Yeung (from 28.04.24), Mrs Jacki P. Lancaster (from 28.04.24), Mrs Christine M Burr (from 28.04.24).

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 Abi R Godfree (Children, youth and family worker)

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 (Ways & Means Committee Representative)

Mr Jonathan Tuckey (Property Committee Officer)

Mr Richard G. Burr (Property Committee Representative)

Mr Lawrence J. Day (Health & Safety Officer)

Mrs Jane Garnett (Young Church Council)

Mrs Pamela M. Beattie (Catering Committee Representative)

Mrs Marjorie A. Roper (Churches together in Solihull)

Mrs Sue K. Kelley (Greener Church Representative)

Mrs Fiona Beadle (Church Life and Mission Committee)

Mr Peter A. Farndon (Worship Committee Representative)

REPRESENTATIVES ELECTED BY THE GENERAL CHURCH MEETING

Mr Ian R Hancock (from 28.04.24),

Mrs Cathy Coleman

Mr Alan Faulkner

Mrs Sian L. Musgreave-Spiby

Mr Andrew D. Hunt

Mrs Deborah M Install

Mrs Karen J Handford (from 28.04.24),

Mr Peter J Austin (from 28.04.24),

Mrs Sandra Ker (until 28.04.24),

Mrs Karen Robertson (from 28.04.24),

Mrs Ann M. Polson

Mr Roger Wellings

Mrs C. Joy Wadsworth (until 28.04.24),

Mr Derek R. Giles

Mrs Judy A. Lingard

Mr Graham S. Mackenzie

Mrs Judith Farndon (from 28.04.24),

Mrs Susan V Bates (until 28.04.24).

CIRCUIT STEWARD REPRESENTATIVE

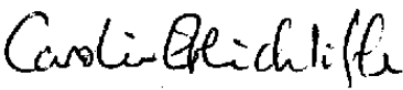
Mrs Sharon Clutterbuck (until 28.04.24).

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

DECLARATIONS


Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2024 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	10/02/2025
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 2024 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 Chitokwindo
Date of meeting	10 th February 2025

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.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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 2024 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 2024 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.

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit. However, it is the primary responsibility of trustees, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

Based on our understanding of the charity, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, and we considered the extent to which noncompliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to the posting of inappropriate journal entries and management bias in key accounting judgements and estimates. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the audit engagement team:

- obtained an understanding of the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;
- inquired management and trustees, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud;
- reviewed minutes of meetings of the Board of Trustees to identify significant or unusual transactions and known or suspected instances of fraud or non-compliance with laws and regulations
- reviewed accounting estimates for bias and evaluating whether circumstances producing any bias, represent a risk of material misstatement due to fraud; and

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to

SOLIHULL METHODIST CHURCH
TRUSTEES' ANNUAL REPORT TO THE CHARITY COMMISSION
For the year ended 31st August 2024

become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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: 10 February 2025

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