

Baildon Methodist Church

Contents

	Page
Charity Information	1
Report of the Trustees	2 - 9
Trustees' Responsibilities	10
Independent Examiner's Report	11 - 12
Statements of Financial Activities	13
Balance Sheet	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 22

Charity Number: 1128664

Baildon Methodist Church

Trustees' Annual Report and Financial Statements

for the year ended 31st August 2021

BAILDON METHODIST CHURCH

TRUSTEES' ANNUAL REPORT YEAR ENDED 31ST AUGUST 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	Baildon Methodist Church
Registered Charity Number	1128664
Charity's Principal Address	Newton Way Baildon West Yorkshire BD17 5NH

The Trustees

The trustees, being appointed by the Church Council, who served during the year were as follows:

Rev Nick Blundell	Circuit Superintendent Minister
Rev Christine Crabtree	Circuit Minister
Rev Phil Drake	Circuit Minister
John Anderson	
Nicola Arkell	
Janet Binks	Senior Steward
Elliott Cahill	
Naomi Cahill	
Anthony Capper	to 8.9.20
Ros Crosland	
Diane Davison	
Chris Flecknoe	
Mervyn Flecknoe	
Ashley France	
Rosemary Francis	Church Council Secretary
Peter Jackson	
Susan Jackson	
Gareth James	
Ruth Kerr	Steward
Peter Kerr	Steward
William John Lawson	Steward
Pauline Lawson	Steward
Amanda McCarthy	
Claire Nott	
Gary Picken	Treasurer
Allen Pollard	
Belinda Popadenis	
John Sykes	
Emma Walch	Steward
Gareth Walch	Steward

Custodian Trustees

The Trustees for Methodist Church Purposes (TMCP)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Baildon Methodist Church is established as a trust, under the Methodist Church Act 1976 and is governed by the Church Council in line with its Governing Document, 'The Constitutional Practice and Discipline of the Methodist Church.' Trustees are appointed by the Church Council and by church members at the Annual General Meeting.

The Church Council (comprising the Chairman and trustees) meets three times a year with additional ad hoc meetings as required, to consider matters of governance, current operational and financial positions and strategic future plans. Proceedings of the Church Council and all related groups are publicised to all church members and an Annual General Meeting (AGM) is held to which a report is made on church affairs. Unfortunately this year, due to the Covid 19 pandemic, the AGM had to be cancelled since all church members could not meet together safely. Church Council meetings in October and January were held via Zoom but the June meeting was able to be held on church premises.

The church is part of the Bradford North Methodist Circuit and, through the Yorkshire West District, is accountable to the Methodist Conference. Churches within the Circuit are served by a team of three full-time ministers, one being Superintendent, and a part-time minister. Each minister is a Link Minister for a cluster of churches. Due to the size of membership, Baildon Methodist Church is considered to be a cluster in its own right.

Two voluntary lay pastors, local preachers, trustees and volunteers play a major role in the organisation and running of Baildon Methodist Church. The Church Council discusses risks applying to the church, takes professional advice as required, regularly reviews progress and has adopted a Safeguarding Policy which is reviewed annually.

The Baildon Leadership Team (trustees representing different aspects of church life, together with the Link minister) provide invaluable service to church members in the organisation and running of the Church, the Church centre (named Wesleys) and in the consideration of any issues arising, before being referred to the Church Council for decision making.

OBJECTIVES

The purpose of this Methodist Church (as set out in the Methodist Church Act 1976 and the Methodist Church's statement 'Our Calling' in 2000) is the advancement of the Christian faith and any charitable purpose of the Methodist Church or church organisation and to respond to the gospel of God's love through worship and prayer, learning and caring, service and evangelism. Baildon Methodist Church aims to increase awareness of God's presence, make more followers of Jesus Christ, help people through prayer, mutual support and care, be a good neighbour to those in need and challenge injustice where appropriate. Community outreach is a major objective.

The trustees of Baildon Methodist Church have regard to the guidance issued by the Charity Commission on public benefit and take this into account when planning and considering their objectives and activities.

ACTIVITIES

The activities of the Church and Church Centre (Wesleys) have been restricted this year

due to the Covid 19 pandemic but worship and witness have continued. The Church and Wesley's cafe area reopened in early September 2020 to restricted numbers, following the completion of risk assessments and adhering to both Government and Methodist Connexion guidelines. Unfortunately the premises had to be closed again in early November. The Church reopened in December for screened services to restricted numbers only but closed again after Christmas until April 2021. Wesley's cafe and Wesley's Community Hub remained closed until mid May during which time staff were furloughed. During the autumn 2020 and summer 2021 when restrictions were eased, church groups and community activities took place, subject to risk assessments.

Throughout the periods of closure Baildon Methodist Church sought to maintain contact with its members and friends through YouTube services, distribution of worship and prayer material and to care, particularly for those people living on their own or isolating for any reason, by telephone or outside visits when allowed. The Church aimed to have a presence in the local community and to take part in community initiatives. Details of its success in these areas is covered under 'Achievements and Performance.'

ACHIEVEMENTS AND PERFORMANCE

- Throughout this year the ministerial team, together with the lay pastors and local preachers, have provided weekly worship material for distribution to members on email. Weekly virtual services, using this material, were streamed through the church website and on YouTube, with thanks due to the technical skills of Baildon members and the Virtual Worship Planning Group. These attracted viewings from Baildon and Circuit members, together with those unknown to the church. Families, young people and children have contributed to these video services and thanks was expressed for their variety and effectiveness. The above worship material was posted out from the Circuit office to those unable to access email or internet.
- A banner giving details of the online services was erected on a prominent church wall.
- It is pleasing to note that a sense of connection has developed between the Bradford North churches through studying/viewing the same material. A Jesus-Shaped People programme entitled 'The Journey to Jerusalem' was studied in the Autumn followed by four linked Advent services in December. In January a series 'The Christian Way' was presented and, in Lent, a series entitled 'Stay Alive to the Spirit.' 'Parables for Bradford,' reflections on the parables in relation to modern life was delivered in the summer. Study material was provided for each series.
- A weekly, light-hearted news and information sheet was provided by a Lay Pastor entitled 'Bit & Pieces.' This was distributed on email and had very positive feedback, resulting in members and friends feeling connected throughout the periods of lockdown.
- A weekly email news sheet to all church members wishing to receive it, also proved an invaluable source of information and news about church and community and there is a monthly 'What's On' news sheet.
- The church has been actively managed throughout the year, including during the periods of lockdown, by the ministerial team, lay pastors, leadership team, stewards, the Church Council (trustees), the treasurer, treasury team and BiG team (Building For Growth). Four sub-groups from the leadership and cafe teams were formed to work on risk assessments when re-opening was a possibility. Regular meetings of the above teams have taken place online via Zoom when not in person.
- The closure of the church gave management the opportunity to review current patterns of worship and church life and question whether changes could be made

for the good. Three time-limited working groups were set up in the New Year looking at the needs of young people, families with children and the wider congregation. Findings and recommendations were presented to and accepted by the Church Council in June for implementation at the start of the new church year in September 2021.

- A team of pastoral visitors maintained contact with their group of members during lockdown periods by telephoning regularly and visiting in homes/gardens when restrictions allowed.
- The after-service coffee fellowship, providing communication and mutual support, was continued weekly online until June 2021 via Zoom, thanks to the technical skills of a Baildon member. It was greatly appreciated.
- Prayer has been of particular focus this year; the existing two prayer groups have continued, using telephone and Zoom until July 2021 when they could meet again in person. A Baildon member produced a monthly prayer column for distribution on email and has presented a Prayer Walk online. Weekly Circuit prayers have been held via Zoom and a Bradford North Circuit prayer course was held via Zoom in Autumn 2020.
- Although the Church's Remembrance service was cancelled in November, a wreath was laid by a church member at Baildon's war memorial.
- Two, already-established, evening cell/house groups continued via Zoom.
- A support group, established in an earlier lockdown period for those members living alone, continued to meet either on the church patio or inside, adhering to Covid guidelines and providing fellowship to those who have felt isolated. The church provided contact details as a helpline to those struggling with loneliness and isolation.
- Wesleys cafe reopened in May 2021 following closure in November 2020. Supported by a grant from Baildon Town Council towards running costs and again adhering to Covid restrictions, two paid cooks and a team of volunteers provided low-cost refreshments and lunches alongside fellowship. Wesleys consistently brings people from outside the church onto the premises as customers, helpers and worshippers, fulfilling the Church's mission of community outreach.
- An unannounced visit from a Bradford Environmental Health Officer in September 2020 resulted in full marks being awarded to the cafe for their Covid safety measures.
- A cafe volunteer and Baildon member was awarded 5* baker standard for sale of goods to the public, her processes at home having been observed.
- External funding enabled the Lettings and Community Liaison Officer, previously appointed in February 2020, to continue her work in Autumn 2020 which helped to re-establish social contact on the premises following the summer lockdown. Regular church groups and users of the premises, with approved risk assessments, included Baildon Village Pre-School, Sew Together, Wednesday Support Group, Aire Valley Pilates, and Weight Watchers.
- On the reopening of Wesleys again in May 2021 and following the recommencement of work by the Lettings & Community Liaison Officer, church groups such as Man Talk, Sew Together and the Prayer groups again met in person and Wesleys hosted community activities such as Karate, Table Tennis, Pilates, Dance Academy, Weight Watchers and Alcoholics Anonymous.
- The new community building built to Passivhaus standards, named The Fold and opened in November 2019, proved invaluable during this period since the computer-controlled air handling system gave people confidence to use the premises, alongside the accepted Covid precautions. From April 2021 groups such

as Beavers, Cubs, Weigh Watchers and Alcoholics Anonymous were able to use the building safely.

- In July and August further groups including Yoga, Wellness workshops, Walkers Welcome, Bradford Youth Service, See & Know for pre-school children and The Home Farm Trust were hosted in Wesleys and in The Fold.
- In August 2021 restrictions on numbers attending Church were eased from thirty to sixty and coffee fellowship after Sunday services recommenced.
- During the periods when the Church was open for services a 'Welcome Baby Corner' was available. During lockdown a group of Junior church children set up their own informal, occasional meet-up online via Zoom.
- The church has been represented throughout the Covid 19 pandemic on the Baildon Covid 19 Liaison Group and been an active participant in the Baildon Liaison Partnership, bringing together representatives from the Baildon Churches, the Town Council, Bradford Council and community organisations. As a result, collection points were established in Baildon for donations of food to be collected for the local area and for Bradford food banks.
- Donations from 'Transforming Lives for Good,' the Church Benevolent Fund and private donations from church members enabled ten large hampers to be distributed at Christmas to families in need of support, along with a number of smaller gift bags for older members and friends spending Christmas alone.
- The Church continued to support a local community association in Shipley with tinned and packaged foods in October and Christmas gifts for children and young people in December.
- In anticipation of a lockdown at Christmas, a pop-up band and choir members met in October, socially distanced, and made a video recording of Christmas carols for use in online services.
- A virtual Children's Nativity and a virtual Carol Service were screened online.
- A large Christmas wreath was erected on a prominent church wall for the enjoyment of the local community.
- Within walking distance of Baildon village Tier 3 compliant carollers and a pop-up band sang outside members' homes in aid of Action For Children.
- Christmas cards, designed by a church member and made by Junior Church children, were distributed in early December to help members and friends feel connected with each other at Christmas.
- Advent study material was made available through email and through the church website.
- Two church members, supported by Baildon Churches Together, created a nativity trail around the centre of Baildon.
- At Easter Baildon Churches Together organised two walking trails around the village centre, depicting images of Holy Week and Easter Week. An online 'love feast' service via Zoom was shown on Maundy Thursday and a podcast by Baildon clergy over Easter weekend.
- On Easter Day Baildon Methodist Church held a joyful outside service, complete with an Easter Egg trail for children. A large Easter cross decorated with spring flowers was erected on the church wall.
- As at Christmas, Easter cards (designed and made by Junior church children) and palm crosses were distributed to all church members.
- In April, during the school Easter holiday, volunteers from Baildon Methodist Church helped Shipley Churches Together to pack meal boxes for children in Baildon and Shipley who would normally receive free school meals. This project 'Holiday Hunger' was funded by Bradford Council and food was provided by Asda

supermarkets.

- Baidon Methodist Church aims to support other charities locally, nationally and overseas, both financially and with prayer. GiFos (Giving for Others) have continued this year whereby a different charity is chosen each month for members and friends to support. Charities to benefit this year have included MacMillan Nurses, Action For Children, Shelter, Parkinson's UK and local charities included Bradford's Immanuel Project and BIASAN for refugees and asylum seekers in Bradford.
- Fairtrade goods have continued to be available on request and have been delivered by two church members .
- The church group 'Sew Together' has continued to knit and sew blankets for the Fistula Hospital in Addis Ababa. These were sent to refugees in Bradford when international flights to Ethiopia were discontinued due to lockdown.
- Church members continue to support two villages in Ghana; Kaleo and Dunjagu.
- Baidon Methodist Church has responded this year to appeals for Tools For Africa, tools for Mens' Sheds and for household goods for those previously homeless or rehoused.
- Although the annual Action for Children Christmas Fayre had to be cancelled in November 2020, considerable funds were raised through generous donations, individual fundraising efforts and from outside musical events in December.
- Wesleys Community Hub has continued to offer a recycling facility which has raised over £1,000 for Sightsavers to date.
- The Church has been successful in applying/receiving grants or support in kind this year which include £5,000 from Bradford Council for replacement windows, £1800 from the 'All Churches Trust' for development work, £3,500 from the Bradford Guild of Help towards the refurbishment of community premises, £500 from the Asda Foundation to provide free meals in Wesleys cafe or food parcels for children and families in need during the school holidays, ABCD Health Grant to establish social contact as part of 'wellness,' £4,500 from Baidon Town Council towards development and running costs of Wesleys cafe restart, £10,000 from the National Lottery Community Fund to continue the work of the Lettings and Community Liaison Officer, £3,000 to date from the Co-op towards community work and fresh surplus food from Baidon Co-op to Wesleys cafe.
- Baidon Methodist Church has continued to update its technical systems thanks to the skill of members and has installed a new Wi-Fi system which links all existing systems.
- The church website (www.baidonmethodists.org) and Wesleys' website (www.wesleysbaidon.org) continue to provide information and resources to members and the general public.
- Throughout the periods when the Church has been open to restricted numbers for worship, a team of flower arrangers has provided weekly arrangements.
- Working outside and socially distanced, the gardening team has maintained the church gardens and patio planters throughout the year.

The trustees of Baidon Methodist Church are confident that during the year 2020/21 they have looked after the safety of all users of the Church and Community hub by adhering to Covid 19 guidelines, have provided worship and prayer opportunities in spite of periods of lockdown, have offered pastoral care to members and friends and have maintained their community outreach.

FINANCIAL REVIEW

Key Management

The Charity considers its key management personnel to be the trustees listed on page 1. No remuneration was paid to any of them in 2020/21.

Trustee Training & Introduction

New trustees are guided towards a Methodist publication "The Role of a Trustee in the Methodist Church" and to a Charity Commission document "The Essential Trustee." Specific training for trustees is arranged as required covering legal responsibility, services and finances.

Risk Management

The Church Council discusses risks applying to the Church, including but not limited to safeguarding children and vulnerable adults, financial risks and local community issues affecting the Church.

The Church's Safeguarding Policy is reviewed annually and was reviewed in October 2020.

Financial day to day control 2020/21 was the responsibility of the treasurer and all payments from Church accounts require two identified individuals to approve the transaction. There are currently three authorised individuals: Gary Picken, John Sykes and Roger Pollard. Financial reports are provided both to a Treasury committee and to the Church Council. Church accounts are independently examined annually.

Community outreach and support is provided by the Church through Wesleys cafe (open weekdays) and Wesleys Community Hub. In addition, a team of pastoral visitors make telephone calls and home visits when appropriate.

Many other Church and Community activities take place at Baildon Methodist Church – see "Achievements and Performance."

Acting As Custodian

There are some reserved amounts of money that are held in the BMC account:

1. £745 Grant from Bradford Council for improvements to gardens;
2. £154 'See and Know' children's and parents' group which meets in church.

Fundraising

We strive to achieve the highest fundraising standards and we value our supportive funders.

We stay up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. We follow the Institute of Fundraising's Code of Practice. Fundraising has been both from grant making charitable institutions and from church members and local bodies, all of whom have been very supportive and we have not received any complaints about our fundraising procedures.

Giving to Other Charities

Baildon Methodist Church, as part of its Christian ethos, continues to raise funds for other charities through direct giving by its congregation or through appeals, as described in 'Achievements and Performance.'

Building Work

The Covid 19 pandemic and subsequent closure of Church and Community premises have enabled further improvement and development work to be carried out this year. Volunteers and contractors, working safely and adhering to Government and Methodist Connexion guidelines, have completed work in the caretaker's flat and on new toilets, have improved lighting, fire safety and decorating, have refurbished upholstery and made energy-saving improvements.

PLANS FOR FUTURE PERIODS


- To maintain awareness of Government and Methodist Connexion guidelines relating to the Covid 19 pandemic and review activities accordingly for the safety of all users of the Church and Community Hub.
- In the foreseeable future to continue to distribute, by email or post, written worship material and to stream virtual services online for those members unable to attend Sunday worship in person.
- To encourage and give confidence to those members who have not yet returned to church on Sundays.
- To introduce in September a discussion series entitled 'Caring For Creation.'
- To continue the planning of a new Jesus-Shaped People series in the New Year, 'Fruits of the Spirit.'
- To continue repayment of the £200k loan that was taken out to complete The Fold. The outstanding loan is currently £165k. Loan repayments are being achieved through room rentals of The Fold building.
The next costly financial project to be undertaken is the replacement of the Church roof. As well as improving the integrity of the building it is hoped to improve its thermal insulation and possibly fit additional solar panels. Early estimates of this project are approximately £70k.
- To continue to balance general running costs with charitable giving and achieve a balanced budget 2021/22.
- To implement the recommendations of the three working groups, formed in the New Year, and in particular the introduction of informal activities for children on Sunday mornings.
- To encourage church members, especially young people, to volunteer for key roles within the church.
- To continue to offer pastoral care to all regular worshippers regardless of whether or not they are church members.
- To introduce into worship the need to continue to make energy-saving improvements, be eco-friendly, promote care of the environment and support climate change targets.

The trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees:



Rev Nick Blundell
On behalf of the Ministerial Team



Rosemary Francis
Church Council Secretary 2020/21

Baildon Methodist Church

Statement of Trustees' accounting and reporting responsibilities

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 and 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 principals in the Charities SORP;
- 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Charity (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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Baildon Methodist Church

Independent Examiner's report to the Trustees of Baildon Methodist Church

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirmed that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102).

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

Jonathan S White

Jonathan S White

29th June 2022

J S White & Co Limited

25 – 29 Sandy Way

Yeadon

Leeds

LS19 7EW

Declaration of Scrutiny

I confirm that these accruals-based accounts for the year to 31st August 2021 have been prepared from the records of the Church and they include all funds under the control of the Church trustees.

Gary Picken

Treasurer and Trustee
29th June 2022.

Gary Picken
69 Springfield Road
Baildon, Shipley,
West Yorkshire

Baildon Methodist Church

Statements of Financial Activities for the year ended 31 August 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted funds	Total 2020
		£	£	£	£	£	£
Income from:							
Donations and offerings	3	74,417	159,666	234,083	84,340	84,823	169,163
Other Trading Activities	4	29,732	2,584	32,316	17,883	-	17,883
Investment Income		64	101	165	306	575	881
Other Income	5	10,554	34,771	45,325	-	4,000	4,000
Total Income		114,767	197,122	311,889	102,529	89,398	191,927
Expenditure on:							
Charitable activities	7	103,877	172,140	276,017	108,070	225,462	333,532
Total Expenditure		103,877	172,140	276,017	108,070	225,462	333,532
Net Income / (expenditure)		10,890	24,982	35,872	5,541	136,064	141,605
Transfers between funds		0	0	0	-	-	-
Funds brought forward	14	58,355	146,203	87,848	63,896	10,139	53,757
Funds carried forward		69,245	121,221	51,976	58,355	146,203	87,848

Baildon Methodist Church

Balance Sheet as at 31 August 2021

		2021		2020	
	Notes	£	£	£	£
Current Assets					
Debtors	10	10,911		6,700	
Cash at bank and in hand		108,138		152,926	
		119,049		159,626	
Current Liabilities					
Creditors: Amounts falling due within on year	11	- 15,510	-	49,851	
Net Current Assets			103,539		109,775
Creditors: Amounts falling due over one year	12	- 155,515		- 197,623	
Net Assets		- 51,976		- 87,848	
Funds of the Charity:					
Unrestricted	14	69,245		58,355	
Restricted	14	- 121,221		- 146,203	
Total Funds		- 51,976		- 87,848	

The notes on pages 16 to 22 form part of these Financial Statements.

The Financial Statements were approved by the Trustees and signed on their behalf by:

Gary Picken
Trustee

Date:

Baildon Methodist Church

Statement of Cash Flows for the year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net Cash (used in) operating activities:	Below - 44,953	- 163,900
Cash flows from Investing activities		
Interest received	165	881
Net cash provided by investing activities	165	881
Cash flows from financial activities		
Cash in flows from new borrowing	-	200,000
Net cash provided by financing activities	-	200,000
Change in cash and cash equivalents in the year	- 44,788	36,981
Cash and cash equivalents at the beginning of the year	152,926	115,945
Cash and cash equivalents at the end of the year	108,138	152,926

Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2021 £	2020 £
Net movement in funds	7,488	- 341,605
Interest Received	- 165	- 881
Increase in debtors	- 4,211	828
Decrease in creditors	- 48,065	177,758
	- 44,953	- 163,900

Baildon Methodist Church

Notes to the Financial Statements for the year ended 31 August 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Church information

The Church has been registered with the Charity Commission under registration number 1128664 since 19 March 2009. The Church's contact address is Newton Way, Baildon, West Yorkshire, BO17 SNH.

1.2 Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the United Kingdom 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 been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) rather than Accounting and Reporting by Charities: Statement of Recommended Practice 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the entity.

Baildon Methodist Church meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.3 Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Income

Income in the Statement of Financial Activities is recognised when the Church has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, grants, gifts and lettings income are recognised when receivable.

Income from legacies is recognised once probate has been granted, provided that sufficient information has been received to enable valuation of the Church's entitlement.

1.5 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and includes irrecoverable VAT.

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include administration, finance, human resources, information systems and governance costs which support the services provided.

Expenditure on the Chapel known as 'The Fold' has been recognised as a expense as incurred as the freehold interest is now owned by the church and no formal lease exists.

1.6 Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Baildon Methodist Church

Notes to the Financial Statements for the year ended 31 August 2021

1.7 Pensions

The Church operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the Statement of Financial Activities in the year they are payable.

1.8 Fund accounting

Funds held by the Church are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Debtors

Prepayments and accrued income represent time apportioned expenses or income to be recognised in a future accounting period.

Debtors are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

1.12 Creditors, loans and provisions

Creditors, loans and provisions are recognised where the Church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are derecognised when, and only when, obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

1.13 Taxation

The Church is exempt from income tax to the extent that income and gains are applied to charitable purposes only.

Baildon Methodist Church

Notes to the Financial statements for the year ended 31 August 2021

2. Critical accounting estimates and judgements

In the application of the Church's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

3. Income from donations and offerings

	2021	2020
	£	£
Legacies		-
Offerings and donations	150,613	122,663
Gift Aid	68,459	20,378
Grants received	10,800	-
Room Letting Loan Repayment	4,211	5,444
Catering Reimbursement	-	18,582
Feed in tariff	-	2,096
	234,083	169,163

4. Income from other trading activities

	2021	2020
	£	£
Catering Donation		1,000
Funeral Charge	-	339
Premises lettings	14,904	16,544
Fundraising	138	-
Gift Aid Tax Reclaim	17,274	-
	32,316	17,883

5. Other Income

	2021	2020
	£	£
Catering Income	20,726	-
Weddings and funerals	430	-
Room Letting	22,981	-
Grants Received	-	4,000
Feed in tariff	1,187	-
	45,325	4,000

6. Income from Investments

	2021	2020
	£	£
Interest on cash deposits	166	881

Baildon Methodist Church

Notes to the Financial statements for the year ended 31 August 2021

7. Expenditure on charitable activities

	2021	2020
	£	£
Staff Costs (Note 8)	28,557	15,657
Circuit assessment	72,119	72,294
Building Cost	131,005	192,866
Interest Payment	-	4,118
Donations	4,451	70
Repair and maintenance	8,576	10,762
Utilities and Insurance	14,056	20,588
Mission and publicity	1,875	2,583
Cleaning and other costs	3,829	4,535
Licence cost	597	456
Catering	-	10,084
Admin Costs	130	-
Junior Church cost	153	-
Independent Examiner's fee for examination	-	- 480
Restricted Funds	10,668	-
Total Expenditure	276,017	333,533

8. Employment Costs

	2021	2020
	£	£
Staff costs comprise:		
Wages and salaries	21,075	11,649
Social Security	3,565	-
Pension Costs	3,917	4,008
	28,557	15,657

The Church had 5 employees (2020 - 5 employees) during the year.

No employee received remuneration in excess of £60,000 (2020 - no employee).

No Trustees received any remuneration of benefits during the year (2020 - no trustees)

The Trustees are considered to be the key management personnel of the church.

During the year, there were no expenses paid to the trustees (2020 - no expenses).

Baildon Methodist Church

Notes to the Financial statements for the year ended 31 August 2021

10 . Debtors

	2021 £	2020 £
Other Debtors	10,911	6,700

11. Creditors: amounts falling due within one year

	Note	2021 £	2020 £
Accruals		1,786	49,851
Loan Balance	12	13,724	13,717
		15,510	63,568

12. Creditors: amounts falling due after one year

	2021 £	2020 £
Loan Balance	155,515	183,906

The Methodist Chapel Aid loan, which is secured by legal charge over Baildon Methodist Church, is repayable over 15 year. Interest is charged at 2.9% per annum.

The loan, which is not secured, is repayable over 12 years by way of capital and interest payments. Interest is charged at 1.8% per annum.

At 31 August 2021 the loan was repayable in annual instalments as follows:

	2021 £	2020 £
In one year or less	-	-
Between one and five years	13,724	13,717
After five years by instalments	155,515	183,906
Total borrowings	169,239	197,623

13. Financial instruments

	2021 £	2020 £
Carrying amount of financial assets:		
Financial assets carried at amortised cost	119,049	159,626
Carrying amount of financial liabilities:		
Financial liabilities carried at amortised cost	171,025	247,474

Baildon Methodist Church

Notes to the Financial statements for the year ended 31 August 2021

14. Movement of funds

As at 31 August 2021	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
Restricted funds:					
Big Fund	- 154,652	163,714	- 133,080	-	- 124,018
Other Funds	8,449	33,408	- 39,060	-	2,797
	- 146,203	197,122	- 172,140	-	- 121,221
Unrestricted funds:					
General funds	58,355	114,767	- 103,877	-	69,245
Total funds	- 87,848	311,889	- 276,017	-	- 51,976

As at 31 August 2020	Balance at 1 September 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2020 £
Restricted funds:					
Big Fund	- 12,652	55,636	- 197,636	-	- 154,652
Other Funds	2,513	33,762	- 27,826	-	8,449
	- 10,139	89,398	- 225,462	-	- 146,203
Unrestricted funds:					
General funds	63,896	102,529	- 108,070	-	58,355
Total funds	53,757	191,927	- 333,532	-	- 87,848

Purpose of restricted funds:

Big fund: funds for the 'Fold' a building within the church grounds which will be used for various community and church uses. The church will continue to fundraise in the coming year.

Other funds: various small balances given to the church for a particular use.

Transfers between funds represent the use of funds from legacies towards the building of the 'Fold'.

Baildon Methodist Church

Notes to the Financial statements for the year ended 31 August 2021

15. Analysis of net assets between funds

As at 31 August 2021	Unrestricted	Restricted	Total
	£	£	£
Current assets	71,934	47,115	119,049
Current liabilities	- 1,786	- 13,724	- 49,851
Long term liabilities	-	155,515	- 197,623
	70,148	122,124	- 51,976

As at 31 August 2020

	Unrestricted	Restricted	Total
	£	£	£
Current assets	59,861	99,765	159,626
Current liabilities	- 1,506	- 48,345	- 49,851
Long term liabilities	-	197,623	- 197,623
	58,355	146,203	- 87,848

16. Capital commitments

At 31 August 2021 Baildon Methodist Church had a commitment to pay £0 to Paul Smith & Co Builders for monies held pending completion of snagging work to 'The Fold' (2020: £20,650).

17. Related party transactions

There are no related party transactions during the year (2020: no transactions).