

**Charity Number: 1128664**

**Baildon Methodist Church**

**Trustees' Annual Report and Financial Statements**

**for the year ended 31st August 2022**

# Baildon Methodist Church

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# **BAILDON METHODIST CHURCH**

## **TRUSTEES' ANNUAL REPORT**

**YEAR ENDED 31<sup>ST</sup> AUGUST 2022**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>REGISTERED CHARITY NAME</b>	Baildon Methodist Church
<b>REGISTERED CHARITY NAME</b>	1128664
<b>CHARITY'S PRINCIPAL ADDRESS</b>	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 Minister
Rev Christine Crabtree	Circuit Minister
Rev Phil Drake	Circuit Superintendent Minister
John Anderson	
Nicola Arkell	
Janet Binks	Senior Steward
Elliot Cahill	
Naomi Cahill	
Ros Crosland	
Chris Flecknoe	
Mervyn Flecknoe	
Ashley France	
Peter Jackson	
Susan Jackson	
Gareth James	
Rachel James	
Dawn Jankowicz	Church Council Secretary
William John Lawson	
Pauline Lawson	
Amanda McCarthy	
Claire Nott	
Gary Picken	Treasurer
Allen Pollard	
Pam Pollard	
Belinda Popadenis	
Emma Walch	
Gareth Walch	
Charles William Wyatt-Millington	
<b>Custodian Trustees</b>	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 planning. Proceedings of the Church Council and all related groups are publicised to all church members and an Annual General Meeting (AGM) is normally held to which a report is made on church affairs. The AGM for 2022 has not yet taken place. Church Council meetings have continued to occur on church premises throughout the past year.

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. However recently due to ill health within the ministry team there are changes being made to this arrangement with ministers being link ministers to more churches and working in pairs. Due to the size of membership, Baildon Methodist Church is not in a cluster with other churches in the Circuit.

Three voluntary lay pastors, local preachers, trustees and volunteers play major roles 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 Wesley's) 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**

Following the closure of the church for worship and the church buildings for activities it has been a joy to return to normality over the past few months. Wesley's café has been able to return to normal opening hours and is as popular as ever as a meeting point within the community. Whilst the church activities were being phased back in, online worship and virtual coffee following the services continued for those who did not feel comfortable attending. These have now ceased as many members of the community have returned to their church activities along with new attendees.

The activities of Baildon Methodist Church can be divided into three sections; Worship, Community outreach, Wesley's café. There is of course overlap within all three groups. Summaries of all three will be provided in the next section Achievements and Performance.



## ACHIEVEMENTS AND PERFORMANCE

- In January 2022, the Church Council held a special meeting to consider the question of whether to register the church and our link minister to be able to perform same-sex marriages on the premises. The council overwhelmingly approved the motion to do this, and the process has begun to enable this hugely important element of community engagement to become a reality
- Baildon Town Council have provided £10,000 per year for 3 years to enable the community liaison and lettings officer at the church to continue in her vital work. They have also supported the purchasing of new equipment and running costs to enable the café to get up and running again following lock downs which occurred due to the covid pandemic.
- A new system of booking rooms within the church has been introduced called Hallmaster. This enables those wishing to hire a room to do so electronically, freeing up the lettings officer to concentrate on other less administrative aspects of her vital role.
- Baildon Ward Councillors have provided £1000 from their Covid Recovery Fund to the church in recognition of the support given through the community during lockdown. This will be used to purchase new chairs for the church, replacing ones that are over 40 years old and in a state of disrepair
- Throughout the year a wide range of groups continued to use the church premises including;
  - Youth club – young people meet every fortnight and whilst not all attend worship in the church they are encouraged to think about social responsibility and issues such as climate change.
  - See and know – a busy, structured playgroup for parents and toddlers.
  - Baildon Village Preschool – uses the bespoke lower fold building for their purposes.
  - Uniformed organisations which include Rainbows, Brownies, Guides, Rangers and Beavers.
  - Table tennis
  - Sew Together – members meet to sew blankets and enjoy companionship. 15 blankets have been provided for asylum seekers and 14 sent to Ethiopia for the Hamlin fistula patients.
  - Worth Connecting – a six-week programme helping to raise awareness and skills surrounding IT matters.
  - Line dancing
  - Three Choir groups
  - Two dance groups
  - Seated dance group
  - Two walking groups
  - Pilates group
  - Gardening group
  - Karate group
  - Alcoholics Anonymous
  - Mantalk – this has members from outside the church and meets to discuss politics, religion, newspaper articles. They have sent letters to the local MP, provided duvets to the homeless and provided mutual pastoral work.
  - Prayer Group
  - Church Cell Group
  - Ukrainian Support group – refugees and host families meet weekly. Visits to these sessions have recently included a local police officer and a social housing provider. They have offered a welcome from their organisation along with practical advice to those meeting.
  - Social group – this began in the pandemic and provides company for those who are isolated and may have been recently bereaved. Good friendships have been made amongst the 20 or so attendees.
  - Weight loss group
  - Home Farm Trust – supports adults with learning difficulties to live the best life possible.

- There are thirteen rooms that can be hired out for ad hoc activities. These include a fully professionally equipped kitchen and the new Den area which has relaxed seating for a more informal setting, it also provides extra space for Wesley's Café and Stay and Play.
- The 2021 Worship review plans have been put into action with more explanations given throughout services regarding aspects of worship, providing a church representative to be a God parent for the family following christening of a child, use of new online resources, baby and toddler group throughout the Sunday service at the back of church and regular all age services. The new junior church format of Stay and Play has been a huge success with over twenty families, many new to the church, attending on a Sunday morning for a drop in craft and play session with a theme each week that reflects a bible story. Light refreshments are made available and the families are invited to join the main congregation at the end of the service when the children show what they have made and tell the adults about the story they heard. The families are then invited to stay for coffee after the service. Also, part of the recommendations; a young people's WhatsApp group has been created.
- It was wonderful this year to be able to sing in church services again, a particularly important part of Methodist church life.
- Another aspect of the worship review is to be a campaigning church and several church members took part in a Climate Emergency walk from Baildon to City Hall in Bradford. This took place to highlight the need to divest from holdings in fossil fuel companies.
- A member of the church has led over seventy people on tours of the Fold building. This is the first church building in Britain to be built to standards like those of a Passivhaus. There has been wide community interest in this building, reflected by the numbers attending the tours and the hiring out of it. The Fold was featured at the International UN Climate Change Conference (COP26) held in Glasgow last year.
- There are currently 140 church members and 24 non-members on the Pastoral list.
- By February 2022 over 400 GDPR forms had been completed by those classed as Friends of Baildon Methodist Church. These people receive regular communications updating them with information about the church and its activities.
- Late in 2021 Prayer days were held on Saturdays once a month along with Caring for creation discussions on a Sunday evening.
- Throughout April and May 2022, the lay pastors have held sessions discussing different aspects of faith.
- Three meetings have been held during Spring 2022 to enable those interested to discuss preparations for death.
- A well-attended praise service takes place once a month on a Sunday afternoon.
- There has been a series of Sunday morning services with the theme being based on the Fruits of the Spirit. This was very well received, and the content dovetailed well with activities in Stay and Play.
- A memorial service was held on the 28th of November 2021 to remember those church members or family members of church members who died during the pandemic.
- In March 2022, the Deputy Lord Mayor of Bradford visited one of the choirs that meets on the church premises and were celebrating their 10<sup>th</sup> anniversary. She was shown around the building, and given a tour of the Fold
- A talk was held during the year by church members who had lived and worked in Africa. 'Africa Calling' raised £325 which was used for solar panels here and in Africa
- A large amount of money was raised, and 5 full car loads of donated goods were taken to refugee centres in Poland from the church in the wake of the invasion of Ukraine.
- A large amount of money has been raised for different causes throughout the past year, mostly via the monthly appeal in church, Give for Others (GiFO) ;
  - The annual McMillan coffee morning raised £1687
  - £780 was raised for Afghan refugees and donations received for children's items at Christmas
  - £255 Mary's Meals



- £104 All we Can
- £2781 Action for Children
- £230 for Solar Aid
- £220 for Shelter
- £110 for Barnardo's
- £1900 was raised for the Red Cross in response to the situation in Ukraine
- £371 for Zarach
- £905 for Christian Aid
- £290 Beacon (Bradford Soup run)
- £1045 Friends of Kaleo
- An artistic church member created notelets sold for donations to the Red Cross with the Ukrainian national flower drawn on the front.
- £177 was also raised for the Church's benevolent fund which supports small local projects throughout the year
- Art in the café hosts art piece by a variety of local artists and is changed each month.
- There is a Traidcraft stall held after the service once a month.
- In May 2022, a Refill Stall has started to be held twice a week helping to lessen packaging waste amongst the community.
- In late November 2021, the annual toy service was held. 3 car loads of good quality gifts were donated to a local community centre where parents experiencing financial hardship can 'buy' presents through a free voucher scheme.
- The church was open as part of Baildon at Christmas. Food was served in Wesley's, stalls, children's crafts, and a musical programme were all part of the fun.
- In December 2022, the congregation were encouraged to bring coats and trainers for Asylum seekers in Bradford. These had been identified by refugee workers as key items needed by these young men. A car full of these items plus £80 was donated to this cause.
- Village voices, one of the three choirs who rehearse at the church held their annual Christmas concert in the building during December.
- Carol singers from the church went around homes in the village at Christmas time. They raised funds for Action for Children and spread a lot of festive cheer.
- One Saturday in December 200 mince pies were handed out to people in Baildon village centre, along with an invitation to them to join the congregation at our Christmas carol celebration.
- Wesley's café in the past year has provided free meals to parents with children who are struggling with food costs during school holidays.
- One of the church members has held on a few occasions a walk exploring different walls of the village.
- During Lent the church participated in Churches together in Baildon Lenten Lunches. A simple lunch was eaten in a different church each week and a topic discussed relating to the season of Lent.
- A Good Friday reflection was held at Easter along with distribution of 200 hot Cross buns to people in the village centre.
- In March 2022 leaders of groups run on the church premises were invited to a lunch. This was a chance to meet other leaders and to thank those who make the wide range of activities available at the church possible. Group leaders are now being invited to the church council meetings to provide an update on their group.
- Money is being raised and has been generously donated to repair the church roof. Plans for this are well underway with a priority being to future proof the solar panel installation to enable new technologies to be easily installed in line with the eco congregation stance held by the church.
- A dedicated Facebook page is used to tell the community what is happening at church each week. It is also used to ask for volunteers e.g., in Wesley's café with excellent results.

- To celebrate the Platinum Jubilee a walk and treasure hunt around Baildon landmarks was devised with maps being shared throughout the community.
- On the Jubilee weekend a party took place in the church. There was food, entertainment, a bouncy castle (not just for the children!) and fancy 'regal' dress.
- Throughout the year a team of flower arrangers provide displays for the church. these are then dismantled and the flowers (which are donated by church members) distributed to members and friends of the church, sometimes for specific reasons, and sometimes just as a lovely surprise.
- Church members continue to support two Ghanaian villages; Kaleo and Dunjagu.
- Wesleys Café, continues to flourish. Providing hot meals, drinks, snacks and companionship. This year saw the installation of a new industrial dishwasher (the previous 14 year old one was becoming unreliable) and the replacement of the gas hot water heater (condemned at annual inspection) with an electric heater. Both were installed using tradespeople, who are also members of the congregation, who gave the labour for free.
- The Church was electrically inspected by an outside agency and passed without incident. This satisfies the requirements of our insurance for an further 5 years.
- One of the church rooms (Aldersgate) which is situated on the outside corner of the building was difficult to heat and was often cold. This has undergone improvements to the heating, the fire exit door and very thick insulation has been installed above the ceiling. The room is now much warmer and a more pleasing prospect for renting.

This last year has seen a new post covid normality emerge within church life. There has been renewed delight in things taken for granted before the pandemic such as 'in person' fellowship, familiar faces at the café with a welcoming cuppa, singing our worship to name just a few. Enjoyment of the many activities which occur at church has been evident along with the comfort and companionship they offer all ages within the community. The trustees of Baildon Methodist Church are confident that during the year 2021/22 they have provided many worship and prayer opportunities mindful of post lockdown safety advice. Pastoral care has been offered to members and friends of the church along with numerous examples of community outreach being undertaken.



## FINANCIAL REVIEW

It was very encouraging that the regular monthly giving to the church remained constant throughout the time the church was closed for Covid. This confirms that the importance that the congregation see the church and its ongoing presence in Baildon. Monthly contributions have dropped slightly in the last 12 months as a result of a few deaths of a few much loved elderly supporters of the church.

We are very fortunate that so many of the congregation pay income tax and have agreed to gift aid their giving. This provides a much welcome income of around £14,000 a year on gift aid claimed from HMRC.

The income from Baildon Village Pre School, who rent part of our building, together with specific donations from some of our congregation have meant that the £200k loan that was taken out to complete the new building, continues to be paid off to plan, the outstanding loan from Methodist Chapel Air is currently £130k.

Wesleys Café, although a public limited company, operates very much as part of the church's outreach and community support and operates within the church building. It also Gift Aids any profits it makes to the church. This is a very welcome income netting around £3,500 this year.

The single biggest challenge for us has been the increased cost of heating. As part of our commitment to environmental concerns the church is no longer heated by gas but by electricity sourced from completely renewable sources. Due to cost increases our annual electricity bill has risen from £10k/year to over £20k. Strategies have been put in place to ensure that only rooms are heated as required thus removing waste.

## PLANS FOR FUTURE PERIODS

- To continue to embed the priorities reached by the recent worship review into the life of the church
- To build on the success of the Fruits of the Spirit series with other series based on spiritual themes
- Continue to encourage the interaction of younger members of the church with the functions of church life
- To continue to value the efforts of those who help make Baildon Methodist Church a vital part of Baildon village life providing opportunities for fellowship, socialising, learning new skills and community outreach
- Continue to build relationships with the Ukrainian refugees and host families providing support and comfort
- Continue to communicate with friends of the church using the mechanisms above and new ones that may be identified. Providing pastoral care to all worshippers whether members of the church or not
- To continue to campaign for environmental awareness and action
- Maintain a vigilant approach to our energy usage and invest in some small scale solar panel installations to help offset the increasing costs.
- To progress the replacement of the church roof
- To establish a "Wellness at Wesleys" weekly meeting for people who are isolated, anxious or in need to individual support.
- To set up actions to address the Cost of Living Crisis.

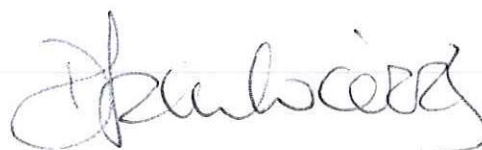
**The trustees declare that they have approved the Trustees Report above.**

**Signed on behalf of the Charity's Trustees:**



**Rev Nick Blundell**

**On behalf of the Ministerial Team**



**Dawn Jankowicz**

**Church Council Secretary 2021/22**

## **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 2022.

This report is made solely to the Charity's Trustees, s 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



7<sup>th</sup> December 2022

**J S White & Co Limited**

25 – 29 Sandy Way

Yeadon

Leeds

LS19 7EW

## Baildon Methodist Church

### Declaration of Scrutiny for the year ended 31 August 2022

I confirm that these accruals based accounts for the year to 31<sup>st</sup> August 2022 have been prepared from the records of the Church and they include all funds under the control of the Church Trustees.

  
Gary Picken 13/12/22.

Treasurer and Trustee  
7<sup>th</sup> December 2022

Gary Picken  
69 Springfield Road  
Baildon  
Shipley  
West Yorkshire  
BD17 5LX



# Baildon Methodist Church

## Statements of Financial Activities for the year ended 31 August 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted funds	Total 2021
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and offerings	3	60,731	86,382	147,113	74,417	159,666	234,083
Other Trading Activities	4	56,471	3,576	60,047	29,732	2,584	32,316
Investment Income		249	199	448	64	101	165
Other Income	5	4,828	91,557	96,385	10,554	34,771	45,325
<b>Total Income</b>		<b>122,279</b>	<b>181,714</b>	<b>303,993</b>	<b>114,767</b>	<b>197,122</b>	<b>311,889</b>
<b>Expenditure on:</b>							
Charitable activities	7	117,501	140,354	257,855	103,877	172,140	276,017
<b>Total Expenditure</b>		<b>117,501</b>	<b>140,354</b>	<b>257,855</b>	<b>103,877</b>	<b>172,140</b>	<b>276,017</b>
Net Income / (expenditure)		4,778	41,360	46,138	10,890	24,982	35,872
Transfers between funds		-19791	19791	-	-	-	-
<b>Funds brought forward</b>	<b>14</b>	<b>69,245 -</b>	<b>121,221 -</b>	<b>51,976</b>	<b>58,355 -</b>	<b>146,203 -</b>	<b>87,848</b>
<b>Funds carried forward</b>		<b>74,023 -</b>	<b>79,861 -</b>	<b>5,838</b>	<b>69,245 -</b>	<b>121,221 -</b>	<b>51,976</b>

## Baildon Methodist Church

### Balance Sheet as at 31 August 2022

		2022		2021	
	Notes	£	£	£	£
<b>Current Assets</b>					
Debtors	10	7,033		10,911	
Cash at bank and in hand		123,675		108,138	
		130,708		119,049	
<b>Current Liabilities</b>					
Creditors: Amounts falling due within on year	11	- 16,422	-	15,510	
<b>Net Current Assets</b>			114,286		103,539
Creditors: Amounts falling due over one year	12		- 120,124		- 155,515
<b>Net Assets</b>			- 5,838		- 51,976
<b>Funds of the Charity:</b>					
Unrestricted	14		74,023		69,245
Restricted	14		- 79,861		- 121,221
<b>Total Funds</b>			- 5,838		- 51,976

The notes on pages 17 to 23 form part of these Financial Statements.

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

Gary Picken  
Trustee



Date:

13/12/22.

# Baildon Methodist Church

## Statement of Cash Flows for the year ended 31 August 2022

	2022 £	2021 £
<b>Cash flows from operating activities:</b>		
Net Cash (used in) operating activities: <b>Below</b>	15,089	- 44,953
<b>Cash flows from Investing activities</b>		
Interest received	448	165
Net cash provided by investing activities	448	165
<b>Cash flows from financial activities</b>		
Cash in flows from new borrowing	-	-
Net cash provided by financing activities	-	-
<b>Change in cash and cash equivalents in the year</b>	15,537	- 44,788
Cash and cash equivalents at the beginning of the year	108,138	152,926
<b>Cash and cash equivalents at the end of the year</b>	123,675	108,138

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

	2022 £	2021 £
Net movement in funds	10,747	7,488
Interest Received	- 448	- 165
Decrease in debtors	3,878	- 4,211
Increase in creditors	912	- 48,065
	15,089	- 44,953



# Baildon Methodist Church

## Notes to the Financial Statements for the year ended 31 August 2022

### 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 2022

### 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 2022

#### 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

	2022 £	2021 £
Legacies		-
Offerings and donations	60,869	150,613
Gift Aid	69,255	68,459
Grants received	20,867	10,800
Room Letting Loan Repayment	- 3,878	4,211
	147,113	234,083

#### 4. Income from other trading activities

	2022 £	2021 £
Book & Card Stall	647	-
Funeral Charge	-	-
Premises lettings	41,785	14,904
Fundraising	-	138
Gift Aid Tax Reclaim	17,616	17,274
	60,047	32,316

#### 5. Other Income

	2022 £	2021 £
Catering Income	42,933	20,726
Weddings and funerals	426	430
Room Letting	51,517	22,981
See & Know funds	154	-
Feed in tariff	1,355	1,187
	96,385	45,324

#### 6. Income from Investments

	2022 £	2021 £
Interest on cash deposits	448	166



## Baildon Methodist Church

### Notes to the Financial statements for the year ended 31 August 2022

#### 7. Expenditure on charitable activities

	2022	2021
	£	£
Staff Costs (Note 8)	41,982	28,557
Circuit assessment	72,119	72,119
Building Cost	67,201	131,005
Bank Charges	50	-
Donations	8,181	4,451
Repair and maintenance	8,957	8,576
Utilities and Insurance	31,172	14,056
Mission and publicity	2,036	1,875
Cleaning and other costs	3,358	3,829
Licence cost	622	597
Catering	183	-
Admin Costs	288	130
Junior Church cost	-	153
Benevolence Fund	726	-
Other Misc	2,878	-
Restricted Funds	18,102	10,668
<b>Total Expenditure</b>	<b>257,855</b>	<b>276,017</b>

#### 8. Employment Costs

	2022	2021
	£	£
<b>Staff costs comprise:</b>		
Wages and salaries	37,394	21,075
Social Security	656	3,565
Pension Costs	3,933	3,917
	41,982	28,557

The Church had 5 employees (2021 - 5 employees) during the year.

No employee received remuneration in excess of £60,000 (2021 - no employee).

No Trustees received any remuneration of benefits during the year (2021 - 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 (2021 - no expenses).

# Baildon Methodist Church

## Notes to the Financial statements for the year ended 31 August 2022

### 10 . Debtors

	2022 £	2021 £
Other Debtors	7,033	10,911

### 11. Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Accruals		2,698	1,786
Loan Balance	12	13,724	13,724
		16,422	15,510

### 12. Creditors: amounts falling due afte one year

	2022 £	2021 £
Loan Balance	120,124	155,515

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 2022 the loan was repayable in annual instalments as follows:

	2022 £	2021 £
In one year or less	-	-
Between one and five years	13,724	13,724
After five years by instalments	120,124	155,515
Total borrowings	133,848	169,239

### 13. Financial instruments

	2022 £	2021 £
<b>Carrying amount of financial assets:</b>		
Financial assets carried at amortised cost	130,708	119,049
<b>Carrying amount of financial liabilities:</b>		
Financial liabilities carried at amortised cost	136,546	171,025

## Baildon Methodist Church

### Notes to the Financial statements for the year ended 31 August 2022

#### 14. Movement of funds

As at 31 August 2022	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2022 £
<b>Restricted funds:</b>					
Big Fund	- 124,018	75,535	- 71,739	-	- 120,222
Other Funds	2,797	106,179	- 68,615	-	40,361
	- 121,221	181,714	- 140,354	-	- 79,861
<b>Unrestricted funds:</b>					
General funds	69,245	122,279	- 117,501	-	74,023
<b>Total funds</b>	<b>- 51,976</b>	<b>303,993</b>	<b>- 257,855</b>	<b>-</b>	<b>- 5,838</b>

As at 31 August 2021	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 August 2021 £
<b>Restricted funds:</b>					
Big Fund	- 154,625	163,714	- 133,080	-	- 124,018
Other Funds	8,449	33,408	- 39,060	-	2,797
	- 146,176	197,122	- 172,140	-	- 121,221
<b>Unrestricted funds:</b>					
General funds	58,355	114,767	- 103,877	-	69,245
<b>Total funds</b>	<b>- 87,821</b>	<b>311,889</b>	<b>- 276,017</b>	<b>-</b>	<b>- 51,976</b>

#### 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 2022

#### 15. Analysis of net assets between funds

As at 31 August 2022	Unrestricted	Restricted	Total
	£	£	£
Current assets	57,833	72,875	130,708
Current liabilities	- 2,698	- 13,724	- 16,422
Long term liabilities	-	120,124	- 120,124
	55,135	60,973	- 5,838

As at 31 August 2021	Unrestricted	Restricted	Total
	£	£	£
Current assets	71,934	47,115	119,049
Current liabilities	- 1,786	- 13,724	- 15,510
Long term liabilities	-	155,515	- 155,515
	70,148	122,124	- 51,976

#### 16. Related party transactions

There are no related party transactions during the year (2021: no transactions).