

Church  
Accruals Accounts  
2021-2022

**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
**for the year ended 31 August 2022**  
**Anlaby Park Methodist Church**  
**(incorporating Selby Street Mission)**

Registered Charity - Registration number	1129171
--	---------

HULL (CENTRE & WEST) CIRCUIT	Circuit No:	29/37
------------------------------	-------------	-------

**Minister**

Revd. Andrew Stead

**Church Stewards**

Carl Gibson

Denise Robinson

Chris Spry

Keith Robinson

Vanessa Taylor

Susan Trotter

**Treasurer**

Carl Gibson

**Secretary**

Diane Baker

## **Introduction**

Anlaby Park Methodist Church is a vibrant and diverse church family seeking to serve God and our community from our setting on Anlaby Common.

## **Aims and organisation**

Our Church Mission statement is:

"To grow and nurture wholehearted followers of Jesus Christ through sharing God's love in words and actions."

## **Review of the year**

Anlaby Park Methodist Church has continued to uphold the activities as set out in previous years. The church has been recovering from the impact of COVID-19 throughout the year, re-starting groups, outreach and normal services. We have maintained our online and digital presence despite the slow increase in people attending the services.

We have continued to support our community by running the following groups: Toddlers, Coffee and Chat, coffee mornings, Wives group, Badminton, Pre School activities and a regular family fun day once a month. We have also conducted our first open air outreach in the park which was attended by some 800 people.

The employment of a Lay Pastor at the church has been important for this year while things recover and people needed support and encouragement to return to normal practice.

We have almost completed our refurbishment of the Ignition coffee building into the Treehouse which will no longer be a commercial venture.

## **Anlaby Park Methodist Church Pre-school overview**

During year ending 31/08/2022, the preschool has grown in number of attendant children including the utilisation of a new slot on Wednesdays, the year to come is booked well and income trends are expected to continue to be positive. The aims of the pre-school have been worked towards through the course of the year and will continue into the year to come, the focus on safeguarding, British values and ensuring children's physical and emotional growth will continue. In summary the Pre-school remains a real asset to the community and is financially sustainable to the church.

## **Income trends**

Church income is primarily drawn from collections offered by the congregation together with additional donations from the wider community. Tax is reclaimed on offerings and donations, as appropriate, using the Gift Aid Scheme. Trading income is also generated by our Pre School which is used by the local community.

Income during 2022 continued to be significantly affected by the Coronavirus pandemic, people's attendance to church, and the looming cost of living crisis with the church remaining closed apart from online services and outdoor activities for much of the year. A controlled reopening of the church for services began from May 2021. The Pre-school however, was able to reopen for the entire period with appropriate safeguards in place.

- Income from collections and tax recovered via gift aid decreased over 2021 mainly due to the loss of cash offerings, cost of living crisis, membership reduction and giving trends.

- Income from Pre-School has increased in line with expectations and with the addition of another session on Wednesday

Rental income was £1300 and income given by Pre-school towards the effective running of the church was £11864

We continue to receive several donations from individuals and organisations towards the work of Selby Street Mission.

A defibrillator was funded by the local community resulting in monies given of £1850

An insurance claim for broken windows was made for £1690

Grants of £2949 were received from the Hull (Centre & West) Methodist Circuit towards the costs of employing our Family Outreach Worker.

### **Expenditure trends**

Due to the impact of COVID and other major factors such as cost of living and building maintenance fixed costs have begun to rise vs where these costs were in previous years.:

- The assessment paid to the Hull (Centre & West) Methodist Circuit remained flat which are £41,484. An additional payment towards the pension deficit was made of £14,392.
- General repairs and maintenance of church property increased £7,632 in 2021 to £11,171. This spend covered a large variety of repair as well as other items not actioned during the previous financial year.
- Salary costs are for the church cleaner, Family Outreach worker and Pre-School employees: Staff salaries are increased in line with the Living Wage.

### **Fund balances**

As of 31 August 2022, the total net assets of the Church were £2,025,978, which comprised of £216,669 Cash assets, £1,811,452 fixed assets and £4,033 liabilities. Within these amounts, the following fund balances: Anlaby Park £1,872,803.68, Selby Street £7028.10, Property £15000, ignition £36603.97, THCP £17628.53, Benevolent £2149.96, Pre-School £69828.24, Toddlers £75.78, Treehouse £0, Selby Street PC £200, Coffee and Chat £930, remaining groups £3725.45. There was a net deficit for the full year of £49,627 from the previous year ending 31<sup>st</sup> Aug 2021.

### **Plans for 2022/2023**

For the year commencing Sep 2022 there are several key aims for the church. Firstly, to continue with the high level of community outreach, which includes the group work, mission weekend, pre-school and regular worship activities. Secondly to begin a gradual move to modernise our processes, energy efficiency and other cost saving exercises.

During 2022/2023 the church will also be going through the stationing process of finding a new minister which will contribute significantly to our attention.

### **Aims and organisation**

The objective of Anlaby Park Methodist Church are as set out in our mission statement but are also to engage with the local community together with the purposes of the Methodist Church as a whole.

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; and
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

The main activities of Anlaby Park Methodist Church are:

- Worshipping God through prayer, song and other acts of worship;
- The organisation and resourcing of regular public acts of worship open to members of the church and non-members alike;
- The teaching of Christianity through sermons, courses and small groups;
- The resourcing of pastoral work including visiting the sick and bereaved;
- Engage with the families, young people and children who attend activities including the support of uniformed organisations.

#### **Public Benefit**

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

#### **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 Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The stewards and church representatives are appointed at the Annual General Meeting of the church. All other trustees are appointed by the Church Council that meets 3 times annually.

#### **Trustee Training**

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

## **Related Parties**

Anlaby Park Methodist Church is part of the Hull (Centre and West) Circuit which is part of the Yorkshire North & East District and is also accountable to the Methodist Conference.

The internal organisations linked to Anlaby Park Methodist Church are:

- Anlaby Park Methodist Church Pre-School
- Anlaby Park Lunch Club
- Selby Street Lunch Club
- Toddlers Group
- Wives Group
- Ladies Badminton Club
- Coffee and Chat

In addition to the above, two successful Brownie packs, a Rainbow pack, a Girl Guiding and Ranger pack meet regularly on the premises. They are classed as affiliated to Anlaby Park Methodist Church.

## **Risk Management**

Any major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a regular basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

## **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train 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.
- We will respond 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.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.

## **Safeguarding (continued)**

- We will seek to offer 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.

Anlaby Park Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

Anlaby Park Methodist Church commits itself to the provision of support, advice and training for 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.

---

### **Reserves Policy**

The Reserves Policy for the Church is to hold a minimum sum equivalent to 6 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the church building and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full expenses including the assessment payable to the Circuit. On 31 August 2022 the general fund balance, excluding fixed assets, amounted to £98,960. Based on the 2022/2023 budget the trustees believe that this is sufficient to meet its reserves policy.

### **Investment policy**

To comply with Methodist Standing Orders, monies for long term investment are lodged with the Trustees for Methodist Church Purposes (TMCP). TMCP acts as custodian trustee for all bequests and are held on deposit. The capital returns are close to tracking the movements in the FTSE100 index and income mirrors the deposit rates available elsewhere. Both the Central Finance Board (CFB) and TMCP take into consideration social, environmental and ethical considerations, both negatively and positively, in establishing investment policy.

Short term deposits are lodged directly with CFB and attract good rates of interest.

There are no benchmarks for the expected returns or appreciation on investments at TMCP and CFB. It is the Church's policy to manage cash and Investment resources so that the rate of return on investment is obtained at least as good as market rate considering the Church's low appetite for risk.



## TRUSTEES' RESPONSIBILITIES

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the Trustees have:

- Selected suitable accounting policies and applied them consistently using the accruals method
- Made judgements and estimates that are reasonable and prudent
- Followed applicable accounting standards, including the FRSSE
- Prepared the financial statements on the going concern basis
- Prepared accounts to comply with SORP 2015

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Church is an unincorporated association and is governed by the Methodist Church Act 1976, the Deed of Union and the Model Trust Deeds of the Methodist Church and was registered with the Charity Commissioners on 24 October 2009.

### 1. STRUCTURE

Anlaby Park Methodist Church is one of several churches in the Hull (Centre & West) Circuit, which is part of the Yorkshire North & East District.

The Methodist Conference meets once each year and is the supreme governing body in the Church.

- Overall control rests with the Methodist Conference.
- The Connexional Office implements decisions made by Conference and is also responsible for the stationing of presbyters and deacons (collectively known as ministers) in individual Circuits within Districts.
- Connexional decisions are passed to the Chair of the District and the appropriate officers of the District for implementation.
- The District passes control down to Circuit level for local implementation by the Superintendent Minister, ministerial staff and Circuit Stewards, and authority is delegated to the Circuit Meeting for certain matters.
- The Circuit Meeting passes control down to Church Councils for local implementation by the presbyter, the Church Stewards, and other officers, and authority is delegated to Church Councils as Managing Trustees.

## **2. PURPOSE OF THE CHURCH**

The church is an expression, on a local grassroots level of the Connexional character of the Methodist Church.

The purposes of the Methodist Church are as described in the aims and organisation section.

The primary purpose of this Church is to advance the mission of the Church in Anlaby Common and Selby Street area of Hull by serving and ministering to the local communities.

## **3. GOVERNANCE**

The Church operates within a statutory framework of regulation and seeks to ensure that it follows Methodist Standing Orders. It relies on the Connexional Office, the District and Circuit to provide guidance on changes that could affect the local church.

With the exception of the Treasurer, the Church Council Secretary, the Pastoral Secretary and the Team Representatives, the members of the Church Council are annually appointed by a vote of the Church members at Annual General Meeting for a continuous term not normally exceeding six years. The other aforementioned positions are appointed by the Church Council on a similar basis. The Chair is the presiding minister.

When a position becomes vacant on the Church Council, nominations are invited from members of the Church. The Chair then shares with nominees what the roles involve. If they wish to be considered for a role, their names are taken to the AGM, or Church Council for appointment. Trustees are lay people attending Church as members of the Anlaby Park and Selby Street Methodist churches'.

The Church Council normally meets three times each year and deals with routine and exceptional matters. It oversees the work of the various groups and organisations together with outreach, care, finance, property and safeguarding.



## REFERENCE AND ADMINISTRATIVE DETAILS

Full Name of Church: ANLABY PARK METHODIST CHURCH

Registration Charity Number: 1129171, registered in England and Wales

Address: 256 Hull Road  
Anlaby Common  
Hull  
East Yorkshire  
HU4 7RR

The members of the Anlaby Park Methodist Church Council meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting (as per appendix A).

A full list of Church Council members and key lay employees are shown at Appendix A to this report.

Treasurer: Carl Gibson

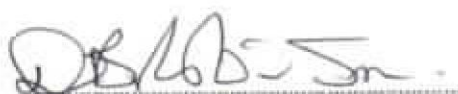
Mr Carl Gibson acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner: Richard J. Dixon FFA  
Intuitive Accounting  
Unit 7, The Bloc  
38 Springfield Way  
Anlaby, HU10 6RJ

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

## APPROVALS

The trustees' Report and Financial Statements were approved by Anlaby Park Methodist Church Council on 20<sup>th</sup> June 2023.



Senior Steward and Chair

Date: 20/06/23



Treasurer

Date: 20 June 23

### CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

Superintendent Minister:	Revd. Ann Rigby-Jones
Minister:	Revd. Andrew Stead
Church Stewards:	Susan Trotter Keith Robinson
Evangelism Team Steward:	Carl Gibson
Worship Team Steward:	Vanessa Taylor
Discipleship Team Steward:	Susan Trotter
Facilities Team Steward:	Carl Gibson
Prayer Team Steward:	Chris Spry
Church Treasurer:	Carl Gibson
Church Secretary:	Diane Baker
Church Safeguarding Co-Ordinator	Christine Hornsby
Human Resources Officer:	Denise Robinson
Pastoral Secretary:	Jean Richardson

#### OTHER MEMBERS OF THE CHURCH COUNCIL

Church Meeting rep 1	Rachel Pearson
Church Meeting rep 2	Vanessa Brown
Church Meeting rep 3	Brenda Hammonds
Church Meeting rep 4	Sue Rowe
Church Meeting rep 5	Jennie Simpson
Church Meeting rep 6	Marion Dawson
Circuit Steward:	Susan Weatherall

## Declarations and Scrutiny

### Treasurer

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

Signature of Treasurer

  
20 Jun 23

Name of Treasurer

Carl Gibson

Address

87 Belgrave Drive  
Hull  
HU46DPX

Date

### Presentation to the Church Council Meeting for approval.

I confirm that the annual report and accounts for the year ended 31<sup>st</sup> August 2022 will be presented to the Church Council at its meeting on  
for approval.

20/06/2023

Signature of the Chair of the meeting



Name of the Chair of the meeting

Denise Robinson (Senior Steward)

Date

20/06/23

## Independent Examiner's Report to the Trustees of the

### Anlaby Park Methodist Church

Charity Number 1129171

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Anlaby Park Methodist Church for the year ended 31 August 2022 set out on pages 13 to 26. As the Church's trustees, 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 Church's accounts carried out under section 145 of the 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

I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- 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
- the trustees' annual report is not consistent with the accounts

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.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent examiner:

Richard J. Dixon FFA

Signature of independent examiner

Relevant Professional qualification or body:

Fellow of the Institute of Financial Accountants

Name of Firm & Address:

Intuitive Accounting  
Unit 7, The Bloc  
38 Springfield Way  
Anlaby  
HU10 6RJ

Date:

Anlaby Park Methodist Church  
Statement of Financial Activities  
for the year ended 31 August 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	56,874	5,330	62,204	58,161
Charitable activities	4	27,753	-	27,753	9,130
Other trading activities	5	-	191,200	191,200	163,143
Investments	6	755	-	755	220
Other	7	-	-	-	2,606
<b>Total</b>		<b>85,382</b>	<b>196,530</b>	<b>281,912</b>	<b>233,260</b>
<b>Expenditure on:</b>					
Charitable activities	8	-	-	-	6,196
Other	9	146,054	185,485	331,539	251,636
<b>Total</b>		<b>146,054</b>	<b>185,485</b>	<b>331,539</b>	<b>257,832</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>	10	<b>(60,672)</b>	<b>11,045</b>	<b>(49,627)</b>	<b>(24,572)</b>
Transfers between funds		-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(60,672)</b>	<b>11,045</b>	<b>(49,627)</b>	<b>(24,572)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(60,672)</b>	<b>11,045</b>	<b>(49,627)</b>	<b>(24,572)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,010,872	64,733	2,075,605	2,100,177
<b>Total funds carried forward</b>		<b>1,950,200</b>	<b>75,778</b>	<b>2,025,978</b>	<b>2,075,605</b>

Anlaby Park Methodist Church

Balance Sheet

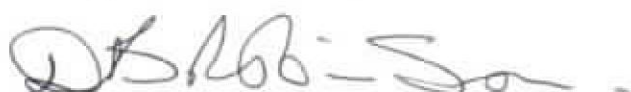
at 31 August 2022

Charity No. 1129171

		2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	1,811,452	1,849,055
Investments	14	17,628	17,628
		<u>1,829,080</u>	<u>1,866,683</u>
<b>Current assets</b>			
Debtors	15	1,890	11,557
Cash at bank and in hand		199,041	202,595
		<u>200,931</u>	<u>214,152</u>
<b>Net current assets</b>		200,931	214,152
<b>Total assets less current liabilities</b>		2,030,011	2,080,835
<b>Creditors: Amounts falling due after more than one year</b>	16	(4,033)	(5,230)
<b>Net assets excluding pension asset or liability</b>		<u>2,025,978</u>	<u>2,075,605</u>
<b>Total net assets</b>		<u>2,025,978</u>	<u>2,075,605</u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	17		
Restricted income funds		75,778	64,733
		<u>75,778</u>	<u>64,733</u>
<b>Unrestricted funds</b>	17		
General funds		1,895,968	1,956,640
Designated funds		54,232	54,232
		<u>1,950,200</u>	<u>2,010,872</u>
<b>Reserves</b>	17		
<b>Total funds</b>		<u>2,025,978</u>	<u>2,075,605</u>

Approved by the trustees on 20 June 2023

And signed on their behalf by:



Trustee

20 June 2023



**Anlaby Park Methodist Church**  
**Notes to the Accounts**  
**for the year ended 31 August 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

**Anlaby Park Methodist Church**  
**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Freehold property	2 - 5% straight line
Fixtures, fittings and equipment	5 - 25% straight line

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.



2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income and endowments from:</b>			
Donations and legacies	58,161	-	58,161
Charitable activities	6,281	2,849	9,130
Other trading activities	-	163,143	163,143
Investments	220	-	220
Other	2,606	-	2,606
<b>Total</b>	<b>67,268</b>	<b>165,992</b>	<b>233,260</b>
<b>Expenditure on:</b>			
Charitable activities	6,196	-	6,196
Other	114,024	137,612	251,636
<b>Total</b>	<b>120,220</b>	<b>137,612</b>	<b>257,832</b>
<b>Net income</b>	<b>(52,952)</b>	<b>28,380</b>	<b>(24,572)</b>
Transfers between funds	9,310	(9,310)	-
<b>Net income before other gains/(losses)</b>	<b>(43,642)</b>	<b>19,070</b>	<b>(24,572)</b>
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<b>(43,642)</b>	<b>19,070</b>	<b>(24,572)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	2,054,514	45,663	2,100,177
<b>Total funds carried forward</b>	<b>2,010,872</b>	<b>64,733</b>	<b>2,075,605</b>

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Collections	46,874	-	46,874	43,288
Tax credits	10,000	-	10,000	8,681
Donations	-	5,330	5,330	6,192
	<b>56,874</b>	<b>5,330</b>	<b>62,204</b>	<b>58,161</b>

4 Income from charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
Lettings	13,164	13,164	350
Grants	2,023	2,023	7,078
Internal organisations	-	-	1,408
Other	12,566	12,566	294
	<u>27,753</u>	<u>27,753</u>	<u>9,130</u>

5 Income from other trading activities

	Restricted	Total 2022	Total 2021
	£	£	£
Pre-school	191,200	191,200	163,143
	<u>191,200</u>	<u>191,200</u>	<u>163,143</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
CFB Interest	476	476	161
TMCP Interest	279	279	59
	<u>755</u>	<u>755</u>	<u>220</u>

7 Other income

	Total 2022	Total 2021
	£	£
Solar panel income	-	2,015
Utilities & Insurance credits	-	591
	<u>-</u>	<u>2,606</u>

8 Expenditure on charitable activities

	Total 2022	Total 2021
	£	£
<i>Expenditure on charitable activities</i>		
Grants made	-	6,196
Governance costs	<u>-</u>	<u>6,196</u>

9 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Circuit Assessment	58,276	-	58,276	43,388
Internal organisations	21,589	32,667	54,256	10,226
Employee costs	-	152,818	152,818	140,499
Premises costs	28,586	-	28,586	16,230
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	37,603	-	37,603	37,603
General administrative costs	-	-	-	3,690
	<u>146,054</u>	<u>185,485</u>	<u>331,539</u>	<u>251,636</u>

10 Net expenditure before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	37,603	37,603

11 Trustee remuneration and expenses

	2022 Number	2021 Number
Number of trustees paid expenses	-	8
The nature of the reimbursed expenses	Reimbursement of expenses incurred.	

12 Staff costs

	2022	2021
Salaries and wages	131,473	134,925
Social security costs	17,187	1,534
Pension costs	4,158	4,040
	<u>152,818</u>	<u>140,499</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

2022 Number	2021 Number
<u>12</u>	<u>12</u>
<u>12</u>	<u>12</u>



13 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment		Total
	£	£	£	£
<b>Cost or revaluation</b>				
At 1 September 2021	1,818,845	-	312,279	2,131,124
At 31 August 2022	<u>1,818,845</u>	<u>-</u>	<u>312,279</u>	<u>2,131,124</u>
<b>Depreciation and impairment</b>				
At 1 September 2021	173,844	-	108,225	282,069
Depreciation charge for the year	28,974	-	8,629	37,603
At 31 August 2022	<u>202,818</u>	<u>-</u>	<u>116,854</u>	<u>319,672</u>
<b>Net book values</b>				
At 31 August 2022	<u>1,616,027</u>	<u>-</u>	<u>195,425</u>	<u>1,811,452</u>
At 31 August 2021	<u>1,645,001</u>	<u>-</u>	<u>204,054</u>	<u>1,849,055</u>

14 Investments

	Other investments - Listed	Total
	£	£
<b>Cost or revaluation</b>		
At 1 September 2021	17,628	17,628
At 31 August 2022	<u>17,628</u>	<u>17,628</u>
<b>Net book values</b>		
At 31 August 2022	<u>17,628</u>	<u>17,628</u>
At 31 August 2021	<u>17,628</u>	<u>17,628</u>

15 Debtors

	2022	2021
	£	£
Trade debtors	1,890	-
Other debtors	-	1,186
Prepayments and accrued income	-	10,371
	<u>1,890</u>	<u>11,557</u>

16 Creditors:

amounts falling due after more than one year

	2022	2021
	£	£
Other creditors	4,033	5,230
	<u>4,033</u>	<u>5,230</u>

17 Movement in funds

	At 1 September 2021	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 August 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Benevolent Fund	2,200	-	(50)	2,150
Church Groups	62,533	196,530	(185,435)	73,628
<i>Total</i>	<u>64,733</u>	<u>196,530</u>	<u>(185,485)</u>	<u>75,778</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	1,956,640	85,382	(146,054)	1,895,968
<b>Designated funds:</b>				
Ignition Community	36,604	-	-	36,604
G Arridge Fund	17,628	-	-	17,628
<i>Total</i>	<u>54,232</u>	<u>-</u>	<u>-</u>	<u>54,232</u>
<b>Total funds</b>	<u>2,075,605</u>	<u>281,912</u>	<u>(331,539)</u>	<u>2,025,978</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Benevolent Fund	Funds raised to help in the use of benevolent causes.
Church Groups	Specific funds held by internal church group.

Designated funds:

Ignition Community	Fund for monies raised and expenses on the Ignition project.
G Arridge Fund	Legacy left by George Arridge to help finance mission, training and capital expenditure.

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	1,811,452	-	1,811,452
Investments	17,628	-	17,628
Net current assets	131,103	69,828	200,931
Creditors due in more than one year and provisions	(4,033)	-	(4,033)
	<u>1,956,150</u>	<u>69,828</u>	<u>2,025,978</u>

19 Reconciliation of net debt

	At 1 September 2021 £	Cash flows £	At 31 August 2022 £
Cash and cash equivalents	202,595	(3,554)	199,041
	202,595	(3,554)	199,041
Net debt	202,595	(3,554)	199,041

20 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
--	------------------------------------	--------------------	------------------------------------	--------------------

Operating leases with expiry date:

*Pension commitments*

	2022 £	2021 £
The pension cost charge to the charity amounted to:	4,158	4,040

Anlaby Park Methodist Church  
Statement of Cash flows  
for the year ended 31 August 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net expenditure per Statement of Financial Activities	(49,627)	(24,572)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	37,603	37,603
Dividends, interest and rents from investments	(755)	(2,826)
Decrease/(Increase) in trade and other receivables	9,667	(11,557)
(Decrease)/Increase in trade and other payables	(1,197)	5,230
<b>Net cash (used in)/provided by operating activities</b>	<u>(4,309)</u>	<u>3,878</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	755	2,826
<b>Net cash from investing activities</b>	<u>755</u>	<u>1,711</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(3,554)	5,589
<b>Cash and cash equivalents at the beginning of the year</b>	202,595	197,006
<b>Cash and cash equivalents at the end of the year</b>	<u>199,041</u>	<u>202,595</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	199,041	202,595
	<u>199,041</u>	<u>202,595</u>



Anlaby Park Methodist Church  
Detailed Statement of Financial Activities  
for the year ended 31 August 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>				
<b>Donations and legacies</b>				
Collections	46,874	-	46,874	43,288
Tax credits	10,000	-	10,000	8,681
Donations	-	5,330	5,330	6,192
	<u>56,874</u>	<u>5,330</u>	<u>62,204</u>	<u>58,161</u>
<b>Charitable activities</b>				
Lettings	13,164	-	13,164	350
Grants	2,023	-	2,023	7,078
Internal organisations	-	-	-	1,408
Other	12,566	-	12,566	294
	<u>27,753</u>	<u>-</u>	<u>27,753</u>	<u>9,130</u>
<b>Other trading activities</b>				
Pre- school	-	191,200	191,200	163,143
	<u>-</u>	<u>191,200</u>	<u>191,200</u>	<u>163,143</u>
<b>Investments</b>				
CFB Interest	476	-	476	161
TMCP Interest	279	-	279	59
	<u>755</u>	<u>-</u>	<u>755</u>	<u>220</u>
<b>Other</b>				
Solar panel income	-	-	-	2,015
Utilities & Insurance credits	-	-	-	591
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,606</u>
<b>Total income and endowments</b>	<b>85,382</b>	<b>196,530</b>	<b>281,912</b>	<b>233,260</b>
<b>Expenditure on:</b>				
<b>Charitable activities</b>				
Grants made	-	-	-	6,196
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,196</u>
<b>Total of expenditure on charitable activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,196</b>
<b>Other expenditure</b>				
Circuit Assessment	58,276	-	58,276	43,388
Internal organisations	21,589	32,667	54,256	10,226
	<u>79,865</u>	<u>32,667</u>	<u>112,532</u>	<u>53,614</u>
<b>Employee costs</b>				
Salaries/wages	-	131,473	131,473	134,925
Employer's NIC	-	17,187	17,187	1,534
Pension costs	-	4,158	4,158	4,040
	<u>-</u>	<u>152,818</u>	<u>152,818</u>	<u>140,499</u>

**Anlaby Park Methodist Church**  
**Detailed Statement of Financial Activities**

Premises costs				
Light, heat and power	11,378	-	11,378	8,598
Premises repairs and maintenance	17,208	-	17,208	7,632
	<u>28,586</u>	<u>-</u>	<u>28,586</u>	<u>16,230</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	28,974	-	28,974	28,974
Depreciation of Fixtures, fittings and equipment	8,629	-	8,629	8,629
Sundry expenses	-	-	-	2,744
Telephone, fax and broadband	-	-	-	946
	<u>37,603</u>	<u>-</u>	<u>37,603</u>	<u>41,293</u>
<b>Total of expenditure of other costs</b>	<u>146,054</u>	<u>185,485</u>	<u>331,539</u>	<u>251,636</u>
<b>Total expenditure</b>	<u>146,054</u>	<u>185,485</u>	<u>331,539</u>	<u>257,832</u>
Net gains on Investments	-	-	-	-
	<u>(60,672)</u>	<u>11,045</u>	<u>(49,627)</u>	<u>(24,572)</u>
<b>Net expenditure</b>	<u>(60,672)</u>	<u>11,045</u>	<u>(49,627)</u>	<u>(24,572)</u>
<b>Net expenditure before other gains/(losses)</b>	<u>(60,672)</u>	<u>11,045</u>	<u>(49,627)</u>	<u>(24,572)</u>
Other Gains	-	-	-	-
	<u>(60,672)</u>	<u>11,045</u>	<u>(49,627)</u>	<u>(24,572)</u>
<b>Net movement in funds</b>	<u>(60,672)</u>	<u>11,045</u>	<u>(49,627)</u>	<u>(24,572)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	2,010,872	64,733	2,075,605	2,100,177
<b>Total funds carried forward</b>	<u>1,950,200</u>	<u>75,778</u>	<u>2,025,978</u>	<u>2,075,605</u>