

**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
**for the year ended 31 August 2022**

**Wilmslow Church**

Registered Charity - Registration number (if applicable)

**1129459**

**Circuit No**

**19/15**

**Minister**

**Rev Ian Smart**

**Church Stewards**

Roger Goddard Finance and Property Chair

**Church Treasurer**

**Mr Bill Deverell**

Name of Church

Wilmslow Methodist

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	
<b>Income</b>	1 - 8						
1 Offerings		59,853				59,853	61,237
2 Donations		15,681				15,681	2,209
3 Gift aid		13,614				13,614	14,088
4 Interest and investment income		159				159	10
5 Income from investment properties						0	0
6 Internal organisations				123,809		123,809	109,151
7 Other charitable income		26,147		-10,200		15,947	7,274
<b>8 Total income</b>		<b>115,454</b>	<b>0</b>	<b>113,609</b>	<b>0</b>	<b>229,063</b>	<b>193,969</b>
<b>Expenditure</b>							
9 Salaries, NIC & Pension costs		25,276		109,638		134,914	113,248
9a Circuit assessment or share		54,036				54,036	54,036
10 Grants and donations		10,001				10,001	0
11 Property maintenance		21,777				21,777	7,026
12 Insurance, utilities etc		10,771				10,771	9,736
13 Depreciation						0	0
14 Office expenses		802				802	772
15 Other expenditure		-328				-328	-62
16 Internal organisations				9,738		9,738	13,868
<b>17 Total charitable expenditure</b>		<b>122,334</b>	<b>0</b>	<b>119,375</b>	<b>0</b>	<b>241,709</b>	<b>198,622</b>
18 Gains/(losses) on monetary investments						0	0
19 Gains/(losses) on investment properties						0	0
<b>20 Net income/(expenditure)</b>		<b>-6,880</b>	<b>0</b>	<b>-5,766</b>	<b>0</b>	<b>-12,647</b>	<b>-4,653</b>
21 Transfers between funds		-3,440	440	3,000		0	0
22 Other gains/(losses)				350,831		350,831	102,418
<b>23 Net movement in funds</b>		<b>-10,320</b>	<b>440</b>	<b>348,065</b>	<b>0</b>	<b>338,184</b>	<b>97,765</b>
24 Total funds brought forward		63,970	24,081	2,851,822	0	2,939,873	2,842,108
<b>25 Total funds carried forward</b>		<b>53,649</b>	<b>24,521</b>	<b>3,199,887</b>	<b>0</b>	<b>3,278,056</b>	<b>2,939,873</b>

## Name of Church

## Wilmslow Methodist

Balance Sheet as at 31 August 2022

Unrestricted	Designated (Unrestricted)	Restricted	Endowment Funds	Totals this year	Totals last year
£		£	£	£	£

## Tangible Fixed Assets\*

	Notes						
Land & Buildings	9			3,157,000		3,157,000	2,806,169
						0	0
						0	0
						0	0
<b>Total fixed assets</b>		0	0	3,157,000	0	3,157,000	2,806,169

## Current Assets

Debtors and Prepayments	10	7,506				7,506	10,093
Cash at Bank and in hand	10	5,074		356		5,431	3,831
Trustees for Methodist Church Purposes deposits						0	0
Central Finance Board Deposits		41,605	24,521	4,000		70,126	76,261
Other				38,530		38,530	44,297
<b>Total current assets</b>		54,186	24,521	42,886	0	121,592	134,482
<b>Creditors and Accruals (due in under 1 yr)</b>	11	536				536	778
<b>Net current assets (liabilities)</b>		53,649	24,521	42,886	0	121,056	133,704
<b>Total assets less current liabilities</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

<b>Loans and creditors due after 1 year</b>						0	0
Provisions for liabilities and charges						0	0
<b>Net assets</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

## Funds of the Church

	12						
Unrestricted funds		53,649				53,649	63,970
Designated funds			24,521			24,521	24,081
Restricted funds				3,199,886		3,199,886	2,851,822
Endowment funds					0		
<b>Total Funds</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Internal Organisations							
Fri LC		224	0		0	-224	0
Pre-school		44,073	123,809	129,352	-5,543	0	38,530
		0			0		
		0			0		
		0			0		
		0			0		
		0			0		
		0			0		
<b>Total</b>		44,297	123,809	129,352	-5,543	-224	38,530

Signed

**W Deverell**

Church Treasurer

# Name of Church

# Wilmslow Methodist

## Notes to the Accounts

### 1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with FRS102 (Charities SORP (FRS102)) and the Charities Act 2011

### 2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the Reserves Policy . Any funds may be represented by more than just cash.

### 3. Accounting policies

#### Basis

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

#### Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

#### Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

#### VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

#### Creditors

Creditors include outstanding relating to utilities, telephones, etc in August.



## Name of Church      Wilmslow Methodist

	Unrestricted	Designated	Restricted	2021-22 Total	2020-2021 Total
<b>4. Donations and legacies</b>				<b>£</b>	<b>£</b>
Collections	59853			59853	61237
Tax credits	13614			13614	14088
Donations	12681			12681	2209
Legacies			3,000	3000	0
<b>Total</b>	<b>86148</b>	<b>0</b>	<b>3,000</b>	<b>89,148</b>	<b>77534</b>
<b>5. Charitable activities</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Fund raising and grants	0			0	0
Other					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6. Other trading activities</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Letting	21920		-10,200	11720	3157
FITS	4227			4227	4118
				0	0
				0	0
<b>Total</b>	<b>26147</b>	<b>0</b>	<b>-10,200</b>	<b>15947</b>	<b>7274</b>
<b>7. Investment income</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Central Finance Board	285			285	106
CAF fees	-105			-105	-97
RBS	-21			-21	1
<b>Total</b>	<b>159</b>		<b>0</b>	<b>159</b>	<b>10</b>
<b>8. Other</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>	<b>0</b>		<b>-</b>	<b>0</b>	<b>0</b>

## 9. Tangible Fixed Assets

Cost or valuation

<b>Insurance Valuation used Building Only</b>	<b>Church (non investment) land and buildings £</b>	<b>Other non investment land and buildings £</b>	<b>Investment properties (land and buildings) £</b>	<b>Other fixed assets including motor vehicles £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Payments on account and assets under construction £</b>	<b>Total £</b>
Balance brought forward	2,806,169						2,806,169
Additions							
Revaluations (+/-)	350,831						350,831
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	3,157,000						3,157,000

### Accumulated depreciation

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

### Net book value

Brought forward	2,806,169	-	-	-	-		2,806,169
Carried forward	3,157,000	-	-	-	-		3,157,000

\* The "transfers" row is for movements between fixed asset categories.

\*\* Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

## 10. Analysis of current assets

	This year	Last year
	£	£
<b>Debtors and prepayments</b>		
Pre paid assessments	Nil	Nil
Accrued income	7,506	10,093
Other debtors	Nil	Nil
<b>Total debtors and prepayments</b>	<b>7,506</b>	<b>10,093</b>

## Analysis of cash at bank

Bank balance held in RBS	5,407	3,527
Bank balance held in NatWest etc (for Pre School)	38,483	44,297
Bank balance held in CFB	70,126	76,261
Petty Cash & Int. Orgs. Cash	71	304
<b>Total Cash and Bank</b>	<b>114,087</b>	<b>124,389</b>

## 11. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors	536	778
<b>Total Current Liabilities</b>	<b>536</b>	<b>778</b>

## Capital commitments and contingent liabilities

At the 31 st August 2022 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2022

## Name of Church      Wilmslow Methodist

### 12. Detailed analysis of individual fund movements

#### Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	63,970	115,454	-122,334	-3,440		53,649
Totals	63,970	115,454	-122,334	-3,440		53,649

#### Designated Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Major Gifts	2,438			400		2838
Property	21,292			40		21,332
C&F Worker	350					350
Totals	24,081			440		24,521

#### Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Benevolent Fund	356					356
Legacies Fund	1,000			3,000		4000
Fixed Assets	2,806,169				350,831	3,157,000
Internal Orgs	44,296	123,809	-129,575		0	38,530
Totals	2,851,822	123,809	-129,575	3,000	350,831	3,199,886

#### Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Totals						

Fund purposes

**See Reserves Policy**

Reasons for transfer between funds

**See Detailed Notes**

As of 31/08/2022

Subcategory	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022	Budget 2019-2020	Draft Budget 2022-2023
<b>Income</b>							
<b>01 Offerings</b>							
011 Pledged Giving	51,335	54,463	60,559	61,207	59,592	52000	60,000
012 Loose Cash	3,965	5,272	2,429	30	261	4500	300
015 Tax Refunded	13,374	14,504	14,430	14,088	13,614	14000	14,000
<b>Total 01 Offerings</b>	<b>68,673</b>	<b>74,239</b>	<b>77,418</b>	<b>75,325</b>	<b>73,467</b>	<b>70500</b>	<b>74,300</b>
<b>02 Interest and Investment Income</b>	<b>293</b>	<b>509</b>	<b>543</b>	<b>10</b>	<b>159</b>	<b>300</b>	<b>100</b>
<b>03 Lettings</b>	<b>29,846</b>	<b>33,150</b>	<b>20,905</b>	<b>13,622</b>	<b>21,920</b>	<b>32000</b>	<b>20,000</b>
<b>04 Other Income</b>							
041 Sundry Donations and Legacies	4,455	1,991	1,815	2,209	15,681	2500	2,500
042 Fund Raising and Grants Received	87	149	1,683	0	0	1000	0
043 Other Income	3,614	3,966	4,220	4,118	4,227	4000	4,000
<b>Total 04 Other Income</b>	<b>8,156</b>	<b>6,106</b>	<b>7,718</b>	<b>6,327</b>	<b>19,908</b>	<b>7,500</b>	<b>4,500</b>
<b>Total Income</b>	<b>106,968</b>	<b>114,004</b>	<b>106,583</b>	<b>95,283</b>	<b>115,454</b>	<b>110300</b>	<b>98,900</b>
<b>Expenses</b>							
<b>08 Circuit Assessment or Share</b>	<b>52,196</b>	<b>52,196</b>	<b>52,718</b>	<b>54,036</b>	<b>54,036</b>	52718	<b>51,334</b>
<b>09 Grants and Donations</b>	<b>2,906</b>	<b>2,845</b>	<b>0</b>	<b>0</b>	<b>10,001</b>	3500	<b>3,500</b>
<b>10 Repairs and Maintenance</b>							
101 Repairs and Maintenance	13,507	2,516	3,058	1,797	15,894	6000	2,500
102 Cleaning	7,568	6,364	6,152	3,795	4,835	5000	5,000
103 Payphone	0	0	0	0	0	0	0
104 Choir, Organ, AV and Computer	824	1,302	1,876	1,434	1,047	900	1,000
<b>Total 10 Repairs and Maintenance</b>	<b>21,899</b>	<b>10,182</b>	<b>11,086</b>	<b>7,026</b>	<b>21,777</b>	<b>11,900</b>	<b>8,500</b>
<b>11 Insurance, Utilities etc</b>							
111 Insurance	3,851	4,003	3,958	4,182	4,341	4200	4,400
112 Water Charges	953	1,238	624	590	721	1000	750
113 Heat and Light	5,827	8,237	8,065	4,964	5,709	7000	7,000
<b>Total 11 Insurance, Utilities etc</b>	<b>10,632</b>	<b>13,479</b>	<b>12,647</b>	<b>9,736</b>	<b>10,771</b>	<b>12,200</b>	<b>12,150</b>
<b>12 Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>13 Salaries</b>	<b>24,782</b>	<b>24,096</b>	<b>24,694</b>	<b>27,149</b>	<b>25,276</b>	27000	<b>27,000</b>
<b>14 Other Expenditure</b>							
1410 Printing and Stationery	1,186	963	1,807	376	396	1000	500
1411 Telephones	506	247	416	396	406	600	400
1412 Postage	123	0	61	0	0	60	50
1413 Communion Wine, Candles etc.	18	71	23	0	165	50	100
1414 Sundry Expenses	200	68	590	0	38	100	100
1417 Pastoral and Secretarial	311	176	187	0	64	200	150
1418 Christian Education	132	-22	64	4	4	100	50
1420 Junior Church and Youth Work	442	740	446	225	50	600	500
1421 Outreach	302	342	265	0	0	250	250
1422 Children and Family Worker	282	-200	275	-291	-648	0	250
<b>Total 14 Other Expenditure</b>	<b>3,501</b>	<b>2,386</b>	<b>4,133</b>	<b>710</b>	<b>474</b>	<b>2,960</b>	<b>2,350</b>
<b>Total Expenses</b>	<b>115,915</b>	<b>105,184</b>	<b>105,278</b>	<b>98,657</b>	<b>122,334</b>	<b>110,278</b>	<b>101,334</b>
<b>Income less Expenses</b>	<b>-8,947</b>	<b>8,820</b>	<b>1,306</b>	<b>-3,374</b>	<b>-6,880</b>	<b>22</b>	<b>-2,434</b>
<b>Adjusted for Capital Expenditure &amp; other fund transfers</b>	<b>-11,297</b>	<b>8,755</b>	<b>1,056</b>		<b>-10,321</b>		

## Church Balance Sheet

As of 31/08/2022

	31/08/2014	31/08/2015	31/08/2017	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022
<b>Assets</b>								
<b>Bank and Cash Accounts</b>								
01 RBS Business Current Account	-1,210	810	-97	-986	805	5,151	-4,473	-792
02 RBS Business High Interest Account	25,406	42,525	25,752	16,859	7,781	9,295	8,296	6,199
03 Central Finance Board of the Methodist Church	55,313	55,311	97,064	70,577	79,188	75,112	76,261	70,126
04 Trustees for Methodist Church Purposes	0	0	0	0	0	0	0	0
06 Spare	0	0	0	0	0	0	0	0
07 Admin Petty Cash	26	46	58	64	54	20	8	24
<b>Total Bank and Cash Accounts</b>	<b>79,534</b>	<b>98,692</b>	<b>122,776</b>	<b>86,514</b>	<b>87,828</b>	<b>89,578</b>	<b>80,092</b>	<b>75,557</b>
<b>Other Assets</b>								
10 Prepayments and Debtors	6,782	5,714	2,233	2,134	8,595	8,807	10,093	7,506
11 Traidcraft Stock	23	0	0	0	0	0	0	0
12 Loans	0	0	0	0	0	0	0	0
<b>Total Other Assets</b>	<b>6,805</b>	<b>5,714</b>	<b>2,233</b>	<b>2,134</b>	<b>8,595</b>	<b>8,807</b>	<b>10,093</b>	<b>7,506</b>
<b>Total Assets</b>	<b>86,339</b>	<b>104,406</b>	<b>125,009</b>	<b>88,648</b>	<b>96,423</b>	<b>98,385</b>	<b>90,185</b>	<b>83,063</b>
<b>Liabilities</b>								
20 Accrued and Creditors	440	5,063	30,330	2,873	345	298	292	0
21 Friday Lunch Club Funds	502	432	262	162	262	162	162	0
22 Church Flowers Fund	36	44	75	39	70	70	70	232
23 Holiday Club Funds	86	70	124	0	0	0	0	0
24 In Together Cafe	0	0	2,390	2,665	3,867	4,811	0	0
26 Key Deposits	195	225	225	235	255	265	255	265
27 Coffee Lounge Balance	2	0	0	98	148	-1	-1	39
28 Special Collections Balance	0	0	0	0	0	0	0	0
30 Payroll Taxes Due	0	0	0	0	0	0	0	0
31 Net Salaries Control	0	0	0	0	0	0	0	0
32 Employees Pension Contributions	0	0	0	0	0	0	0	0
33 Employers Pension Contributions	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,261</b>	<b>5,834</b>	<b>33,407</b>	<b>6,071</b>	<b>4,947</b>	<b>5,605</b>	<b>778</b>	<b>536</b>
<b>Net Worth</b>	<b>85,078</b>	<b>98,572</b>	<b>91,602</b>	<b>82,577</b>	<b>91,475</b>	<b>92,781</b>	<b>89,407</b>	<b>82,526</b>

## Church Funds

As of 31/08/2022

	31/08/2014	31/08/2015	31/08/2017	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022
<b>Church Funds</b>								
50 General Fund	36,427	50,520	69,761	58,463	67,218	68,274	63,970	53,649
51 Benevolent Fund	91	254	141	291	356	356	356	356
52 Legacies	17,892	15,372	0	1,000	1,000	1,000	1,000	4,000
53 Major Gifts	10,790	9,092	0	2,438	2,438	2,438	2,438	2,838
54 Property	19,878	23,335	21,700	20,462	20,462	20,462	21,292	21,333
55 Children and Families Worker	0	0	0	0	0	250	350	350
<b>Total Funds</b>	<b>85,078</b>	<b>98,572</b>	<b>91,602</b>	<b>82,655</b>	<b>91,475</b>	<b>92,781</b>	<b>89,407</b>	<b>82,526</b>
Check against SOFA	13,944	13,494	4,548	-11,517	-8,947	1,056	-4,304	-10,321

# Wilmslow Methodist

## Notes to the Accounts

	Aug-22	Aug-21
	£	£
<b>Incoming resources</b>		
<u>Offerings and tax recoverable</u>		
Pledged contributions	59,592	61,207
Loose cash	261	30
Income tax refunds on Gift Aid contributions	13,614	14,088
	<u>73,467</u>	<u>75,325</u>
 <u>Interest and Investment Income</u>		
Methodist Central Finance Board	285	106
CAF fees	-105	-97
Royal Bank of Scotland etc	-21	1
	<u>159</u>	<u>10</u>
 <u>Lettings</u>		
Weight Watchers		
Songs and Rhymes/Jabberjacks/Baby Massage	1,510	656
Drama and Baby Ballet	2,120	999
NCT etc	1,410	
Keep Fit etc	1,228	312
Barnby Choir etc	230	
Karate	1,879	995
AA and AI Anon	1,458	150
Pre School	10,200	10,200
Other Church Organisations	40	
Uniformed Organisations	950	310
In Together and WI	820	0
Sundry other casual lettings	76	
	<u>21,920</u>	<u>13,622</u>
 <u>Other income</u>		
Legacies	3,000	0
Donations	12,681	2,209
Misc	0	0
Vision Project		
Scottish Power FITS	4,227	4,118
For Foodlink*	0	0
Fund Raising (Vision Project)	0	0
	<u>19,908</u>	<u>6,327</u>
* transferred to appropriate Fund		
Total Income	115,454	95,283

<b>Resources Expended</b>	<b>Aug-22</b>	<b>Aug-21</b>
<b>Circuit Assessment</b>	54,036	54,036
<u>Salaries etc</u> (Budget with other costs)		
Cleaner	10,400	10,044
Children and Family Worker	14,876	17,106
	<u>25,276</u>	<u>27,149</u>
 <u>Grants/Donations</u>		
Donations from Benevolent Fund (see also transfers between funds)	0	0
Mission in Britain Fund	0	0
Methodist Church Fund for World Mission	0	0
Methodist Church Fund for Property	0	0
Ministers' Auxiliary Fund	0	0
	<u>0</u>	<u>0</u>
 <u>Repairs &amp; Maintenance</u>		
Cleaning	4,835	3,795
Premises maintenance	15,894	1,797
Equipment repairs / replacement		
Gas & Electrical repairs and replacements	0	0
Vision Project		
Copyright licence	554	554
Organ, Piano and Church music, Audio, TV & PC	493	880
	<u>21,777</u>	<u>7,026</u>
 <u>Insurance, Utilities etc</u>		
Gas	3,480	3,206
Electricity	2,193	1,757
Water	721	590
Insurance	4,341	4,182
	<u>10,735</u>	<u>9,736</u>
 Summary of property accounts:		
Lettings, including contributions from internal organisations	21,920	13,622
Repairs & Maintenance	-21,777	-7,026
Insurance, Utilities etc	-10,735	-9,736
Property Costs less lettings income	<u>-10,591</u>	<u>-3,140</u>
 <u>Other expenditure:</u>		
Junior Church & Youth Work:		
Teaching Literature etc	50	225
Parties and special services		
Safe Guarding		
	<u>50</u>	<u>225</u>
 Outreach:		
Festivals, Fun Day, Assemblies etc		
Hygiene Course		
CTIW subscription		
	<u>0</u>	<u>0</u>
 Administration:		
Printing, Stationery and photocopying	396	376
Telephone	406	396
Christian Education etc	4	4
Postages	0	0
Baptism and communion expenses	165	0
Sundry costs	38	0
Church office costs	64	0
Children and Family Worker	474	-291
	<u>1,546</u>	<u>485</u>
Total other expenditure	1,596	710
Total Expenditure	113,420	98,657



**Balance Sheet**

Aug-22

Aug-21

Cash at Bank and in hand

RBS Current Account - allowing for uncleared items

-792 -4,473

RBS High Interest deposit account

6,199 8,296

Cash Floats

24 8

5,431 3,831

Short Term Deposits

CFB

70,126 76,261

70,126 76,261

Sundry Debtors and accrued due

Sundry items due

7,506 10,093

7,506 10,093

Sundry Creditors and accrued items

Coffee Lounge

39 -1

Key Deposits

265 255

Church Flowers

232 70

Friday Lunch Club

0 162

Holiday Club

0 0

In Together Café

0 0

Accrued items

0 292

536 778

## Movements between General and Restricted Funds

	Other Funds						
	£	£	£	£	£	£	
	General	Benev	Legacies	Maj. Gifts	Property	CFW	
	Fund	Restricted	Restricted	Designated	Designated		
Opening Balance	63970	356	1000	2438	21292	350	
Donation for CFW							
Transfers	-3440		3000		40		
2021-22 surplus	-6,880						
Closing Balance	53,650	356	4,000	2,438	21,332	350	

Fund raising for external organisations

	Aug-22	Aug-21
<b>Coffee Lounge proceeds</b>		
Action for Children		
Barnabus		
Christian Aid		
East Cheshire Hospice		
Merthodist Homes		
All We Can		
Parkinsons UK		
Sreepur Village, Bangladesh		
Teenage Cancer Trust		
Vision beyond Autism		
Wilmslow Talking Newspaper		
Wilmslow Wells		
MUCAARD		
	0	0
<b>Special Collections</b>		
Retiring collections, gift days etc		
Action for Children		
All We Can (MRDF)		
Barnabus		
Christian Aid		
East Cheshire Hospice		
Methodist Homes		
MUCAARD		
Network Easter offering (MWiB)		
Parkinsons UK		
Sreepur Village, Bangladesh		
Vision beyond Autism		
Wilmslow Talking Newspaper		
Wilmslow Wells		
	0	0
<b>TOTAL</b>	0	0
Total Internal Organisation Fund Raising		
Grand Total Fund Raising	0	0

**Wilmslow Church**  
**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Peter de la Wyche

Signature

*PeterR delaWyche*

Relevant Professional qualification or body

FCA

Address

16 Lindow Fold Drive  
WILMSLOW  
SK9 6DT

Date

**25-Nov-22**

## DECLARATIONS

### Treasurer

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer

*W Deverell*

Date

*23-Nov-22*

Name

W A R Deverell

Address

12 Thorngrove Hill  
WILMSLOW  
SK9 1DF

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

I confirm that the Accounts were, presented to the Church Council Meeting on  
and were approved.

Signature of the Chair of the meeting

Name of the Chair of the meeting

Date

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

**Wilmslow Methodist Church**

I report on the Church Accounts for the year ended 31<sup>st</sup> August 2022

### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and

# RESERVES POLICY

Report on behalf of

**WILMSLOW Methodist Church**

**Church Council**

To

**BRAMHALL AND WYTHENSHAW**

**Circuit Meeting**

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charities SORP.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report

- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion

- (v) Our Report is attached overleaf

\* please delete as appropriate



To be completed by Receiving Body

The **BRAMHALL AND WYTHENSHAW**  
**Circuit Meeting** received the RESERVES POLICY of  
**WILMSLOW Methodist Church**  
**Church Council**

Policy accepted and acknowledgement sent to the trustees

YES ☐ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

**Circuit**

**Signatures** ..... **Date**.....



**RESERVES POLICY of****WILMSLOW Methodist Church  
Church Council**

1.	<b>General Funds</b> held at Y/E 31/08/22	<b>£53,649</b>
2.	<b>Restricted and Designated Funds</b> held at Y/E 31/08/22	<b>£28,877</b>
3.	<b>Endowment Funds</b> held at Y/E 31/08/22	<b>£0</b>

The Reserve Funds held by the Church are set out below. The Funds are described as Unrestricted where they can be used for any Church purpose, Designated where the Church Council has determined they should be applied for a particular purpose or Restricted where the use of the funds is proscribed by some form of legally binding rules. The level of individual Reserves and of the total Reserves held is monitored by the Finance Committee on an ongoing basis. The Finance Committee seeks to ensure that adequate but not excessive Reserves are held for the anticipated needs of the Church. They then make recommendations from their review to the Church Council which determines any actions to be taken as a result.

**4. General Fund (Unrestricted)**

The General Fund comprises the accumulated surpluses and deficits on our normal income and expenditure. We aim to hold around four months' average expenditure (about £30,000) to allow for variations in cash flows and the risk of loss of short-term letting income from church rooms. At the year end the balance was **£53,649** after donating £10,000 to the Ministers Pension Fund Reserve.

**5. Benevolent Fund (Restricted)**

The Benevolent Fund is held to allow the Minister to make small payments to needy people who approach the Church for urgent assistance. We aim to hold at least £100 in this fund and top it up through retiring collections. At the year end the balance was £356. There was no activity on this fund during the year.

**6. Property Fund (Designated)**

The Property Fund is held to provide for major repair and refurbishment expenditure for the building. We aim to hold £20,000 in this fund to ensure such work can be undertaken promptly. At the year end the balance was £21,333. Where relevant costs arise, we seek to utilize other restricted funds first to maximize the funds available for designated or unrestricted purposes within the Church Council's control. If required, this Fund would be topped up by either a special fundraising activity or a transfer from the General Fund.

7. **Legacies** (Restricted)

The Legacy Fund comprises bequests to the Church whose use is determined by either Methodist Church Model Trust rules or by the terms of the Will. We seek to utilize these funds for major one-off expenditure such as the purchase of expensive equipment for use in the building. By its nature there is no target level for this fund. The fund currently holds £4,000. There was no outgoing activity on this fund during the year.

8. **Major Gifts** (Designated)

The Major Gift Fund comprises significant one-off gifts to the Church where it is felt appropriate to hold them outside the General Fund and utilize them for significant one-off expenditures, including support for emergency appeals. By its nature there is no target level for this fund. The fund currently holds £2,838.

9. **Children and Family Work** (Designated)

This fund was opened in September 2019 by the donation of £250 to support work with children and families. There was no activity on this fund during the year other than a further £100 donation.

10. **Internal Organisations** (Restricted) This money comprises all the reserves of Internal Organisations. These reserves are usually small except for Pre-School. At year end the total was 38,531 all of which related to the Pre-School. The Pre-school balance is approximately six months' operational costs

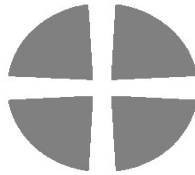
11 **Land and Buildings Reserve** - The Church building is included in the annual Church Accounts as an asset at its insurance valuation. This reserve matches that valuation and changes over time as the insurance valuation changes. It is a restricted fund and, in the event the building was ever sold, the proceeds would revert to The Connexion and not be part of the individual Church funds.

This Reserves Policy has been approved by

**WILMSLOW Methodist Church**  
**Church Council**

Treasurer	Trustee
Full name <b>William A R Deverell</b>	Full Name
Signature <b>W. Deverell</b>	Signature





**THE METHODIST CHURCH**  
**REPORT AND ACCOUNTS**  
**(ACCRUALS BASIS)**  
**for the year ended 31 August 2022**

**Wilmslow Church**

Registered Charity - Registration number (if applicable)

**1129459**

**Circuit No**

**19/15**

**Minister**

**Rev Ian Smart**

**Church Stewards**

Roger Goddard Finance and Property Chair

**Church Treasurer**

**Mr Bill Deverell**

Name of Church

Wilmslow Methodist

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	
<b>Income</b>	1 - 8						
1 Offerings		59,853				59,853	61,237
2 Donations		15,681				15,681	2,209
3 Gift aid		13,614				13,614	14,088
4 Interest and investment income		159				159	10
5 Income from investment properties						0	0
6 Internal organisations				123,809		123,809	109,151
7 Other charitable income		26,147		-10,200		15,947	7,274
<b>8 Total income</b>		<b>115,454</b>	<b>0</b>	<b>113,609</b>	<b>0</b>	<b>229,063</b>	<b>193,969</b>
<b>Expenditure</b>							
9 Salaries, NIC & Pension costs		25,276		109,638		134,914	113,248
9a Circuit assessment or share		54,036				54,036	54,036
10 Grants and donations		10,001				10,001	0
11 Property maintenance		21,777				21,777	7,026
12 Insurance, utilities etc		10,771				10,771	9,736
13 Depreciation						0	0
14 Office expenses		802				802	772
15 Other expenditure		-328				-328	-62
16 Internal organisations				9,738		9,738	13,868
<b>17 Total charitable expenditure</b>		<b>122,334</b>	<b>0</b>	<b>119,375</b>	<b>0</b>	<b>241,709</b>	<b>198,622</b>
18 Gains/(losses) on monetary investments						0	0
19 Gains/(losses) on investment properties						0	0
<b>20 Net income/(expenditure)</b>		<b>-6,880</b>	<b>0</b>	<b>-5,766</b>	<b>0</b>	<b>-12,647</b>	<b>-4,653</b>
21 Transfers between funds		-3,440	440	3,000		0	0
22 Other gains/(losses)				350,831		350,831	102,418
<b>23 Net movement in funds</b>		<b>-10,320</b>	<b>440</b>	<b>348,065</b>	<b>0</b>	<b>338,184</b>	<b>97,765</b>
24 Total funds brought forward		63,970	24,081	2,851,822	0	2,939,873	2,842,108
<b>25 Total funds carried forward</b>		<b>53,649</b>	<b>24,521</b>	<b>3,199,887</b>	<b>0</b>	<b>3,278,056</b>	<b>2,939,873</b>

## Name of Church

## Wilmslow Methodist

Balance Sheet as at 31 August 2022

Unrestricted	Designated (Unrestricted)	Restricted	Endowment Funds	Totals this year	Totals last year
£		£	£	£	£

## Tangible Fixed Assets\*

	Notes						
Land & Buildings	9			3,157,000		3,157,000	2,806,169
						0	0
						0	0
						0	0
<b>Total fixed assets</b>		0	0	3,157,000	0	3,157,000	2,806,169

## Current Assets

Debtors and Prepayments	10	7,506				7,506	10,093
Cash at Bank and in hand	10	5,074		356		5,431	3,831
Trustees for Methodist Church Purposes deposits						0	0
Central Finance Board Deposits		41,605	24,521	4,000		70,126	76,261
Other				38,530		38,530	44,297
<b>Total current assets</b>		54,186	24,521	42,886	0	121,592	134,482
<b>Creditors and Accruals (due in under 1 yr)</b>	11	536				536	778
<b>Net current assets (liabilities)</b>		53,649	24,521	42,886	0	121,056	133,704
<b>Total assets less current liabilities</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

<b>Loans and creditors due after 1 year</b>						0	0
Provisions for liabilities and charges						0	0
<b>Net assets</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

## Funds of the Church

	12						
Unrestricted funds		53,649				53,649	63,970
Designated funds			24,521			24,521	24,081
Restricted funds				3,199,886		3,199,886	2,851,822
Endowment funds					0		
<b>Total Funds</b>		53,649	24,521	3,199,886	0	3,278,056	2,939,873

		Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Internal Organisations							
Fri LC		224	0		0	-224	0
Pre-school		44,073	123,809	129,352	-5,543	0	38,530
		0			0		
		0			0		
		0			0		
		0			0		
		0			0		
		0			0		
<b>Total</b>		44,297	123,809	129,352	-5,543	-224	38,530

Signed

**W Deverell**

Church Treasurer

# Name of Church

# Wilmslow Methodist

## Notes to the Accounts

### 1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with FRS102 (Charities SORP (FRS102)) and the Charities Act 2011

### 2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the Reserves Policy . Any funds may be represented by more than just cash.

### 3. Accounting policies

#### Basis

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

#### Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

#### Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

#### VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### Tangible fixed assets for use by the Church

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

Debtors include outstanding lettings invoices in August.

#### Creditors

Creditors include outstanding relating to utilities, telephones, etc in August.

## Name of Church      Wilmslow Methodist

	Unrestricted	Designated	Restricted	2021-22 Total	2020-2021 Total
<b>4. Donations and legacies</b>				<b>£</b>	<b>£</b>
Collections	59853			59853	61237
Tax credits	13614			13614	14088
Donations	12681			12681	2209
Legacies			3,000	3000	0
<b>Total</b>	<b>86148</b>	<b>0</b>	<b>3,000</b>	<b>89,148</b>	<b>77534</b>
<b>5. Charitable activities</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Fund raising and grants	0			0	0
Other					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>6. Other trading activities</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Letting	21920		-10,200	11720	3157
FITS	4227			4227	4118
				0	0
				0	0
<b>Total</b>	<b>26147</b>	<b>0</b>	<b>-10,200</b>	<b>15947</b>	<b>7274</b>
<b>7. Investment income</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
Central Finance Board	285			285	106
CAF fees	-105			-105	-97
RBS	-21			-21	1
<b>Total</b>	<b>159</b>		<b>0</b>	<b>159</b>	<b>10</b>
<b>8. Other</b>				<b>2021-22 Total</b>	<b>2020-2021 Total</b>
				<b>£</b>	<b>£</b>
				0	0
				0	0
				0	0
				0	0
				0	0
<b>Total</b>	<b>0</b>		<b>-</b>	<b>0</b>	<b>0</b>

## 9. Tangible Fixed Assets

Cost or valuation

<b>Insurance Valuation used Building Only</b>	<b>Church (non investment) land and buildings £</b>	<b>Other non investment land and buildings £</b>	<b>Investment properties (land and buildings) £</b>	<b>Other fixed assets including motor vehicles £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Payments on account and assets under construction £</b>	<b>Total £</b>
Balance brought forward	2,806,169						2,806,169
Additions							
Revaluations (+/-)	350,831						350,831
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	3,157,000						3,157,000

### Accumulated depreciation

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

### Net book value

Brought forward	2,806,169	-	-	-	-		2,806,169
Carried forward	3,157,000	-	-	-	-		3,157,000

\* The "transfers" row is for movements between fixed asset categories.

\*\* Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the rate of depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a percentage annual deduction is made each year.

## 10. Analysis of current assets

	This year	Last year
	£	£
<b>Debtors and prepayments</b>		
Pre paid assessments	Nil	Nil
Accrued income	7,506	10,093
Other debtors	Nil	Nil
<b>Total debtors and prepayments</b>	<b>7,506</b>	<b>10,093</b>

## Analysis of cash at bank

Bank balance held in RBS	5,407	3,527
Bank balance held in NatWest etc (for Pre School)	38,483	44,297
Bank balance held in CFB	70,126	76,261
Petty Cash & Int. Orgs. Cash	71	304
<b>Total Cash and Bank</b>	<b>114,087</b>	<b>124,389</b>

## 11. Analysis of current liabilities and long term creditors

Trade Creditors		
Other Creditors	536	778
<b>Total Current Liabilities</b>	<b>536</b>	<b>778</b>

## Capital commitments and contingent liabilities

At the 31 st August 2022 the Church has no capital commitments.

No Contingent liabilities were identified at 31st August 2022

## Name of Church      Wilmslow Methodist

### 12. Detailed analysis of individual fund movements

#### Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	63,970	115,454	-122,334	-3,440		53,649
Totals	63,970	115,454	-122,334	-3,440		53,649

#### Designated Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Major Gifts	2,438			400		2838
Property	21,292			40		21,332
C&F Worker	350					350
Totals	24,081			440		24,521

#### Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Benevolent Fund	356					356
Legacies Fund	1,000			3,000		4000
Fixed Assets	2,806,169				350,831	3,157,000
Internal Orgs	44,296	123,809	-129,575		0	38,530
Totals	2,851,822	123,809	-129,575	3,000	350,831	3,199,886

#### Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Totals						

Fund purposes

**See Reserves Policy**

Reasons for transfer between funds

**See Detailed Notes**



As of 31/08/2022

Subcategory	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022	Budget 2019-2020	Draft Budget 2022-2023
<b>Income</b>							
<b>01 Offerings</b>							
011 Pledged Giving	51,335	54,463	60,559	61,207	59,592	52000	60,000
012 Loose Cash	3,965	5,272	2,429	30	261	4500	300
015 Tax Refunded	13,374	14,504	14,430	14,088	13,614	14000	14,000
<b>Total 01 Offerings</b>	<b>68,673</b>	<b>74,239</b>	<b>77,418</b>	<b>75,325</b>	<b>73,467</b>	<b>70500</b>	<b>74,300</b>
<b>02 Interest and Investment Income</b>	<b>293</b>	<b>509</b>	<b>543</b>	<b>10</b>	<b>159</b>	<b>300</b>	<b>100</b>
<b>03 Lettings</b>	<b>29,846</b>	<b>33,150</b>	<b>20,905</b>	<b>13,622</b>	<b>21,920</b>	<b>32000</b>	<b>20,000</b>
<b>04 Other Income</b>							
041 Sundry Donations and Legacies	4,455	1,991	1,815	2,209	15,681	2500	2,500
042 Fund Raising and Grants Received	87	149	1,683	0	0	1000	0
043 Other Income	3,614	3,966	4,220	4,118	4,227	4000	4,000
<b>Total 04 Other Income</b>	<b>8,156</b>	<b>6,106</b>	<b>7,718</b>	<b>6,327</b>	<b>19,908</b>	<b>7,500</b>	<b>4,500</b>
<b>Total Income</b>	<b>106,968</b>	<b>114,004</b>	<b>106,583</b>	<b>95,283</b>	<b>115,454</b>	<b>110300</b>	<b>98,900</b>
<b>Expenses</b>							
<b>08 Circuit Assessment or Share</b>	<b>52,196</b>	<b>52,196</b>	<b>52,718</b>	<b>54,036</b>	<b>54,036</b>	52718	<b>51,334</b>
<b>09 Grants and Donations</b>	<b>2,906</b>	<b>2,845</b>	<b>0</b>	<b>0</b>	<b>10,001</b>	3500	<b>3,500</b>
<b>10 Repairs and Maintenance</b>							
101 Repairs and Maintenance	13,507	2,516	3,058	1,797	15,894	6000	2,500
102 Cleaning	7,568	6,364	6,152	3,795	4,835	5000	5,000
103 Payphone	0	0	0	0	0	0	
104 Choir, Organ, AV and Computer	824	1,302	1,876	1,434	1,047	900	1,000
<b>Total 10 Repairs and Maintenance</b>	<b>21,899</b>	<b>10,182</b>	<b>11,086</b>	<b>7,026</b>	<b>21,777</b>	<b>11,900</b>	<b>8,500</b>
<b>11 Insurance, Utilities etc</b>							
111 Insurance	3,851	4,003	3,958	4,182	4,341	4200	4,400
112 Water Charges	953	1,238	624	590	721	1000	750
113 Heat and Light	5,827	8,237	8,065	4,964	5,709	7000	7,000
<b>Total 11 Insurance, Utilities etc</b>	<b>10,632</b>	<b>13,479</b>	<b>12,647</b>	<b>9,736</b>	<b>10,771</b>	<b>12,200</b>	<b>12,150</b>
<b>12 Depreciation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>13 Salaries</b>	<b>24,782</b>	<b>24,096</b>	<b>24,694</b>	<b>27,149</b>	<b>25,276</b>	27000	<b>27,000</b>
<b>14 Other Expenditure</b>							
1410 Printing and Stationery	1,186	963	1,807	376	396	1000	500
1411 Telephones	506	247	416	396	406	600	400
1412 Postage	123	0	61	0	0	60	50
1413 Communion Wine, Candles etc.	18	71	23	0	165	50	100
1414 Sundry Expenses	200	68	590	0	38	100	100
1417 Pastoral and Secretarial	311	176	187	0	64	200	150
1418 Christian Education	132	-22	64	4	4	100	50
1420 Junior Church and Youth Work	442	740	446	225	50	600	500
1421 Outreach	302	342	265	0	0	250	250
1422 Children and Family Worker	282	-200	275	-291	-648	0	250
<b>Total 14 Other Expenditure</b>	<b>3,501</b>	<b>2,386</b>	<b>4,133</b>	<b>710</b>	<b>474</b>	<b>2,960</b>	<b>2,350</b>
<b>Total Expenses</b>	<b>115,915</b>	<b>105,184</b>	<b>105,278</b>	<b>98,657</b>	<b>122,334</b>	<b>110,278</b>	<b>101,334</b>
<b>Income less Expenses</b>	<b>-8,947</b>	<b>8,820</b>	<b>1,306</b>	<b>-3,374</b>	<b>-6,880</b>	<b>22</b>	<b>-2,434</b>
Adjusted for Capital Expenditure & other fund transfers	-11,297	8,755	1,056		-10,321		

## Church Balance Sheet

As of 31/08/2022

	31/08/2014	31/08/2015	31/08/2017	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022
<b>Assets</b>								
<b>Bank and Cash Accounts</b>								
01 RBS Business Current Account	-1,210	810	-97	-986	805	5,151	-4,473	-792
02 RBS Business High Interest Account	25,406	42,525	25,752	16,859	7,781	9,295	8,296	6,199
03 Central Finance Board of the Methodist Church	55,313	55,311	97,064	70,577	79,188	75,112	76,261	70,126
04 Trustees for Methodist Church Purposes	0	0	0	0	0	0	0	0
06 Spare	0	0	0	0	0	0	0	0
07 Admin Petty Cash	26	46	58	64	54	20	8	24
<b>Total Bank and Cash Accounts</b>	<b>79,534</b>	<b>98,692</b>	<b>122,776</b>	<b>86,514</b>	<b>87,828</b>	<b>89,578</b>	<b>80,092</b>	<b>75,557</b>
<b>Other Assets</b>								
10 Prepayments and Debtors	6,782	5,714	2,233	2,134	8,595	8,807	10,093	7,506
11 Traidcraft Stock	23	0	0	0	0	0	0	0
12 Loans	0	0	0	0	0	0	0	0
<b>Total Other Assets</b>	<b>6,805</b>	<b>5,714</b>	<b>2,233</b>	<b>2,134</b>	<b>8,595</b>	<b>8,807</b>	<b>10,093</b>	<b>7,506</b>
<b>Total Assets</b>	<b>86,339</b>	<b>104,406</b>	<b>125,009</b>	<b>88,648</b>	<b>96,423</b>	<b>98,385</b>	<b>90,185</b>	<b>83,063</b>
<b>Liabilities</b>								
20 Accrued and Creditors	440	5,063	30,330	2,873	345	298	292	0
21 Friday Lunch Club Funds	502	432	262	162	262	162	162	0
22 Church Flowers Fund	36	44	75	39	70	70	70	232
23 Holiday Club Funds	86	70	124	0	0	0	0	0
24 In Together Cafe	0	0	2,390	2,665	3,867	4,811	0	0
26 Key Deposits	195	225	225	235	255	265	255	265
27 Coffee Lounge Balance	2	0	0	98	148	-1	-1	39
28 Special Collections Balance	0	0	0	0	0	0	0	0
30 Payroll Taxes Due	0	0	0	0	0	0	0	0
31 Net Salaries Control	0	0	0	0	0	0	0	0
32 Employees Pension Contributions	0	0	0	0	0	0	0	0
33 Employers Pension Contributions	0	0	0	0	0	0	0	0
<b>Total Liabilities</b>	<b>1,261</b>	<b>5,834</b>	<b>33,407</b>	<b>6,071</b>	<b>4,947</b>	<b>5,605</b>	<b>778</b>	<b>536</b>
<b>Net Worth</b>	<b>85,078</b>	<b>98,572</b>	<b>91,602</b>	<b>82,577</b>	<b>91,475</b>	<b>92,781</b>	<b>89,407</b>	<b>82,526</b>

## Church Funds

As of 31/08/2022

	31/08/2014	31/08/2015	31/08/2017	31/08/2018	31/08/2019	31/08/2020	31/08/2021	As of 31/08/2022
<b>Church Funds</b>								
50 General Fund	36,427	50,520	69,761	58,463	67,218	68,274	63,970	53,649
51 Benevolent Fund	91	254	141	291	356	356	356	356
52 Legacies	17,892	15,372	0	1,000	1,000	1,000	1,000	4,000
53 Major Gifts	10,790	9,092	0	2,438	2,438	2,438	2,438	2,838
54 Property	19,878	23,335	21,700	20,462	20,462	20,462	21,292	21,333
55 Children and Families Worker	0	0	0	0	0	250	350	350
<b>Total Funds</b>	<b>85,078</b>	<b>98,572</b>	<b>91,602</b>	<b>82,655</b>	<b>91,475</b>	<b>92,781</b>	<b>89,407</b>	<b>82,526</b>
Check against SOFA	13,944	13,494	4,548	-11,517	-8,947	1,056	-4,304	-10,321

# Wilmslow Methodist

## Notes to the Accounts

	Aug-22	Aug-21
	£	£
<b>Incoming resources</b>		
<u>Offerings and tax recoverable</u>		
Pledged contributions	59,592	61,207
Loose cash	261	30
Income tax refunds on Gift Aid contributions	13,614	14,088
	<u>73,467</u>	<u>75,325</u>
 <u>Interest and Investment Income</u>		
Methodist Central Finance Board	285	106
CAF fees	-105	-97
Royal Bank of Scotland etc	-21	1
	<u>159</u>	<u>10</u>
 <u>Lettings</u>		
Weight Watchers		
Songs and Rhymes/Jabberjacks/Baby Massage	1,510	656
Drama and Baby Ballet	2,120	999
NCT etc	1,410	
Keep Fit etc	1,228	312
Barnby Choir etc	230	
Karate	1,879	995
AA and AI Anon	1,458	150
Pre School	10,200	10,200
Other Church Organisations	40	
Uniformed Organisations	950	310
In Together and WI	820	0
Sundry other casual lettings	76	
	<u>21,920</u>	<u>13,622</u>
 <u>Other income</u>		
Legacies	3,000	0
Donations	12,681	2,209
Misc	0	0
Vision Project		
Scottish Power FITS	4,227	4,118
For Foodlink*	0	0
Fund Raising (Vision Project)	0	0
	<u>19,908</u>	<u>6,327</u>
* transferred to appropriate Fund		
Total Income	115,454	95,283

<b>Resources Expended</b>	<b>Aug-22</b>	<b>Aug-21</b>
<b>Circuit Assessment</b>	54,036	54,036
<u>Salaries etc</u> (Budget with other costs)		
Cleaner	10,400	10,044
Children and Family Worker	14,876	17,106
	<u>25,276</u>	<u>27,149</u>
 <u>Grants/Donations</u>		
Donations from Benevolent Fund (see also transfers between funds)	0	0
Mission in Britain Fund	0	0
Methodist Church Fund for World Mission	0	0
Methodist Church Fund for Property	0	0
Ministers' Auxiliary Fund	0	0
	<u>0</u>	<u>0</u>
 <u>Repairs &amp; Maintenance</u>		
Cleaning	4,835	3,795
Premises maintenance	15,894	1,797
Equipment repairs / replacement		
Gas & Electrical repairs and replacements	0	0
Vision Project		
Copyright licence	554	554
Organ, Piano and Church music, Audio, TV & PC	493	880
	<u>21,777</u>	<u>7,026</u>
 <u>Insurance, Utilities etc</u>		
Gas	3,480	3,206
Electricity	2,193	1,757
Water	721	590
Insurance	4,341	4,182
	<u>10,735</u>	<u>9,736</u>
 Summary of property accounts:		
Lettings, including contributions from internal organisations	21,920	13,622
Repairs & Maintenance	-21,777	-7,026
Insurance, Utilities etc	-10,735	-9,736
Property Costs less lettings income	<u>-10,591</u>	<u>-3,140</u>
 <u>Other expenditure:</u>		
Junior Church & Youth Work:		
Teaching Literature etc	50	225
Parties and special services		
Safe Guarding		
	<u>50</u>	<u>225</u>
 Outreach:		
Festivals, Fun Day, Assemblies etc		
Hygiene Course		
CTIW subscription		
	<u>0</u>	<u>0</u>
 Administration:		
Printing, Stationery and photocopying	396	376
Telephone	406	396
Christian Education etc	4	4
Postages	0	0
Baptism and communion expenses	165	0
Sundry costs	38	0
Church office costs	64	0
Children and Family Worker	474	-291
	<u>1,546</u>	<u>485</u>
Total other expenditure	1,596	710
Total Expenditure	113,420	98,657

**Balance Sheet**

Aug-22

Aug-21

Cash at Bank and in hand

RBS Current Account - allowing for uncleared items

-792 -4,473

RBS High Interest deposit account

6,199 8,296

Cash Floats

24 8

5,431 3,831

Short Term Deposits

CFB

70,126 76,261

70,126 76,261

Sundry Debtors and accrued due

Sundry items due

7,506 10,093

7,506 10,093

Sundry Creditors and accrued items

Coffee Lounge

39 -1

Key Deposits

265 255

Church Flowers

232 70

Friday Lunch Club

0 162

Holiday Club

0 0

In Together Café

0 0

Accrued items

0 292

536 778

## Movements between General and Restricted Funds

	Other Funds						
	£	£	£	£	£	£	
	General	Benev	Legacies	Maj. Gifts	Property	CFW	
	Fund	Restricted	Restricted	Designated	Designated		
Opening Balance	63970	356	1000	2438	21292	350	
Donation for CFW							
Transfers	-3440		3000		40		
2021-22 surplus	-6,880						
Closing Balance	53,650	356	4,000	2,438	21,332	350	

Fund raising for external organisations

	Aug-22	Aug-21
<b>Coffee Lounge proceeds</b>		
Action for Children		
Barnabus		
Christian Aid		
East Cheshire Hospice		
Merthodist Homes		
All We Can		
Parkinsons UK		
Sreepur Village, Bangladesh		
Teenage Cancer Trust		
Vision beyond Autism		
Wilmslow Talking Newspaper		
Wilmslow Wells		
MUCAARD		
	0	0
<b>Special Collections</b>		
Retiring collections, gift days etc		
Action for Children		
All We Can (MRDF)		
Barnabus		
Christian Aid		
East Cheshire Hospice		
Methodist Homes		
MUCAARD		
Network Easter offering (MWiB)		
Parkinsons UK		
Sreepur Village, Bangladesh		
Vision beyond Autism		
Wilmslow Talking Newspaper		
Wilmslow Wells		
	0	0
<b>TOTAL</b>	0	0
Total Internal Organisation Fund Raising		
Grand Total Fund Raising	0	0