

## Section C

## Objectives and activities

### Summary of the objects of the charity set out in its governing document

The Methodist Church Act 1976 provides that:  
The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of:

- a. The Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church.
- b. Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church.
- c. Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church.
- d. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

### Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

When planning activities to further the purposes of the church the Church Council takes into account the:-

#### 1] Methodist Calling

This is to respond to the gospel of God's love in Christ and to live out discipleship in worship. This is underpinned by the belief that:-

- a. The Church exists to increase awareness of God's presence and to celebrate God's love.
- b. The Church exists to help people to grow and learn as Christians through mutual support and care.
- c. The Church exists to be a good neighbour to people in need and to challenge injustice.
- d. The Church exists to make more followers of Jesus Christ.

#### 2] Charity Commission guidance on public benefit and in particular specific guidance on charities for the advancement of religion.

In particular, we try to enable people to practice their faith through the provision of worship, bible study and prayer. We endeavour to provide pastoral care both to our church members and to the wider community. We work to serve our local community through the availability of our premises for use by local groups. We also support local charities, international charities and worldwide disaster areas.

**During the period 1 September 2022 to 31 August 2023 the Church family continued a commitment to focus time and resources on the following 3 areas:**

- 1) Welcome/Pastoral Care
- 2) Worship & Study
- 3) Witness

## Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grant making
- policy programme related investment
- contribution made by volunteers.

The work of the church could not be undertaken without the dedicated and enthusiastic support of its volunteers. The Trustees are grateful to all church members who work tirelessly in many capacities to ensure that the church is run well, and its buildings are kept in good repair. The Trustees would also like to thank those church members who give freely of their time so that the church can continue to serve the local community. These volunteers are too many to mention by name, but their contribution is essential to the ministry of the church and much valued.

The Trustees welcomed Rev Ian Smart as their new minister in charge from 1<sup>st</sup> September 2022. They wish to record their gratitude to the Leadership Team for their continuing work during this period.



## Summary of the main achievements of the charity during the year

As well as our weekly Sunday worship programme, Wilmslow Methodist Church provides many weekly activities and groups for all ages, throughout the year. Full details can be found on our website: [www.wilmslowmethodists.org.uk](http://www.wilmslowmethodists.org.uk)

A full report of all that has happened this year, is available, by emailing our Church Office via [admin@wilmslowmethodists.org.uk](mailto:admin@wilmslowmethodists.org.uk)

Listed below is a summary of the more recent initiatives in our 3 areas of focus: 1. Welcome/Pastoral Care; 2. Worship & Study; 3. Witness. .

### 1) Welcome/Pastoral Care

We are especially grateful to our loyal team of pastoral visitors, organised by our Pastoral Secretary, who support and share in the joys and sorrows of our church community. Our 'flower ministry' plays a vital role, bringing joy to worshippers and to those who receive flower deliveries from our team. This continues to be such a vital role to those who are permanently housebound or suffering from illness. Our Church Office is the information hub of the church, along with our Coffee Lounge, providing hospitality and a welcome to visitors from our busy town centre community. Both are staffed most weekday mornings, providing an open door to those participating in the various weekly church and community group meetings.

### 2) Worship & Study

From September 2022, worship continued as follows: a weekly 10.30 am Sunday worship, a monthly 9am *Contemplative Communion* and evening *Mindful Church*, as well as a quarterly *Café Church* and *All Age* services. Some All Age services were Parade services involving the Church Scout and Guide groups. Once a month the morning service is a combined one sharing with St Mary's Handforth and Styal with the rotating location. The service in Wilmslow continues to be lived streamed providing vital spiritual encouragement and contact with those unable to worship in the building.

Opportunities for adult study were provided by Christine Goddard (Church Comm. Support Worker) and Rev Ian Smart as follows: *Mindfulness & Christian Spirituality* courses exploring contemporary mindfulness, alongside the ancient Christian contemplative tradition; an ecumenical Advent and Lent book study and group meetings. The *Daily Bread WhatsApp* bible study group provides an option for personal home study of the same Advent & Lent topics. Once a month on a Sunday evening Rev Ian Smart leads a Bible study with cake group in the church. There is also a *Reading group* that meets in members' homes once a month, studying books recommended by the group. The group has recently contributed to the new *Bag-a-Book* re-cycled books display in the Coffee Lounge which provides donations to our Charity of the Month.

### 3) Witness

Our Family and Outreach work continues to spread in the community, under the able leadership of Emma Coe (Family Outreach Worker). Volunteers help Emma to run regular weekly groups, such as *Songs & Rhymes* and *Tiddlywinks*. In addition, a programme of family friendly events was offered during term-time,

including *SK Club*, celebrating the main Christian festivals and occasional film club sessions. Just before Easter we were able to have the Knitted bible displayed in the church which drew the church and wider communities into the building. Emma also regularly leads school assemblies for Key Stage 2 (juniors) at Lacey Green School once a term and for the whole school at the major Christian Festivals. Our *Craft & Chatter* group continued making a variety of crafts to decorate the church and noticeboards, as well as providing knitted items for charity groups. These included hats for the premature babies and chicks for Francis house children's hospice. The outdoor display boards were part of the Wilmslow in Bloom entry on the theme of new beginnings. Flowers were knitted and pompoms made for that display. The *In-Together* group continued to provide hospitality, activities, and a safe space for those living with dementia. Added to that, we have connected to many more people through our live-streamed Services\*, Facebook and church website (\* see 2. Worship and Study above). Sadly, the on-site Preschool closed after 57 years. There were issues with staffing, having an economic number of children and hours of opening. This facility had given vast numbers of local children a strong start in play and education including a link to a local church.

Throughout the year, the church makes regular contributions to a variety of local and national charities, through members' giving, special services and coffee lounge proceeds.



**REPORT AND ACCOUNTS  
(ACCRUALS BASIS)  
for the year ended 31 August 2023**

<b>Wilmslow Methodist Church</b>
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Registered Charity - Registration number (if applicable)	1129459
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<b>Circuit No</b>	<b>19/15</b>
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<b>Minister</b>	Reverend Ian Smart
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<b>Church Stewards</b>	
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<b>Church Treasurer</b>	Mr Bill Deverell
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# Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £	Total 2021-22
<b>Income</b>							
1 Offerings		61,634				61,634	59,853
2 Donations and legacies		665				665	15,681
3 Gift aid		14,177				14,177	13,614
4 Interest and investment income		2,112				2,112	159
5 Lettings		22,506	-	10,200		12,306	11,720
6 Internal organisations				91,954		91,954	123,809
7 Other charitable income		5,435				5,435	4,227
<b>8 Total income</b>		<b>106,528</b>	<b>-</b>	<b>81,754</b>	<b>-</b>	<b>188,282</b>	<b>229,063</b>
<b>Expenditure</b>							
9 Circuit assessment or share		51,334				51,334	54,036
10 Grants and donations		-				-	
11 Property maintenance		11,726				11,726	21,777
12 Insurance, utilities etc		14,491				14,491	10,771
13 Depreciation		-				-	
14 Office expenses						-	
15 Other expenditure		29,614				29,614	35,751
16 Internal organisations				116,619		116,619	119,375
<b>17 Total charitable expenditure</b>		<b>107,165</b>	<b>-</b>	<b>116,619</b>	<b>-</b>	<b>223,784</b>	<b>241,709</b>
18 Gains/(losses) on monetary investments						-	
19 Gains/(losses) on investment properties						-	
<b>20 Net income/(expenditure)</b>		<b>- 637</b>	<b>-</b>	<b>34,865</b>	<b>-</b>	<b>35,502</b>	<b>- 12,647</b>
21 Transfers between funds						-	
22 Other gains/(losses)				151,531		151,531	350,831
<b>23 Net movement in funds</b>		<b>- 637</b>	<b>-</b>	<b>116,666</b>	<b>-</b>	<b>116,029</b>	<b>338,184</b>
24 Total funds brought forward		53,650	24,521	3,199,887		3,278,058	2,939,873
<b>25 Total funds carried forward</b>		<b>53,013</b>	<b>24,521</b>	<b>3,316,553</b>	<b>-</b>	<b>3,394,087</b>	<b>3,278,056</b>



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

	Notes to the account s	General Fund (Unrestricted ) £	Designated Funds (unrestricted ) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £	
<b>Income</b>							
1 Offerings		59,853				<b>59,853</b>	
2 Donations and legacies		15,681				<b>15,681</b>	
3 Gift aid		13,614				<b>13,614</b>	
4 Interest and investment income		159				<b>159</b>	
5 Lettings		21,920	-	10,200		<b>11,720</b>	
6 Internal organisations				123,809		<b>123,809</b>	
7 Other charitable income		4,227				<b>4,227</b>	
8 <b>Total income</b>		<b>115,454</b>	<b>-</b>	<b>113,609</b>	<b>-</b>	<b>229,063</b>	
<b>Expenditure</b>							
9 Circuit assessment or share		54,036				<b>54,036</b>	
10 Grants and donations		10,001				<b>10,001</b>	
11 Property maintenance		21,777				<b>21,777</b>	
12 Insurance, utilities etc		10,771				<b>10,771</b>	
13 Depreciation		-				<b>-</b>	
14 Office expenses		802				<b>802</b>	
15 Other expenditure		24,948				<b>24,948</b>	
16 Internal organisations				119,376		<b>119,376</b>	
17 <b>Total charitable expenditure</b>		<b>122,334</b>	<b>-</b>	<b>119,376</b>	<b>-</b>	<b>241,710</b>	
18 Gains/(losses) on monetary investments						<b>-</b>	
19 Gains/(losses) on investment properties						<b>-</b>	
20 <b>Net income/(expenditure)</b>	<b>-</b>	<b>6,880</b>	<b>-</b>	<b>-</b>	<b>5,767</b>	<b>-</b>	<b>12,647</b>
21 Transfers between funds	-	3,440	440	3,000			<b>-</b>
22 Other gains/(losses)				350,832			<b>350,832</b>
23 <b>Net movement in funds</b>	<b>-</b>	<b>10,320</b>	<b>440</b>	<b>348,065</b>	<b>-</b>		<b>338,185</b>
24 Total funds brought forward		63,970	24,081	2,851,822	-		<b>2,939,873</b>
25 <b>Total funds carried forward</b>		<b>53,650</b>	<b>24,521</b>	<b>3,199,887</b>	<b>-</b>		<b>3,278,058</b>

## Balance Sheet as at 31 August 2023

Notes to the  
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023
£	£	£	£	£

Totals 2022
£

### Fixed Assets

Church building and other property	1			3,308,531		3,308,531
Investment properties						0
Investments						0
<b>Total fixed assets</b>		0	0	3,308,531	0	3,308,531

3,157,000
<b>3,157,000</b>

### Current Assets

Debtors and prepayments	2	7,420				7,420
Other						0
Investments with TMCP						0
Central Finance Board Deposits		35,078	24,521	4,356		63,955
Cash at Bank and in hand		10,872		3,666		14,538
<b>Total current assets</b>		53,370	24,521	8,022	0	85,913

7,506
38,530
70,126
5,431
<b>121,593</b>

### Current liabilities

Creditors (due in under 1 year)	3	357				357
Grants payable within 2022-23		0				0
<b>Total current liabilities</b>		357	0	0	0	357
<b>Net current assets/liabilities</b>		53,013	24,521	8,022	0	85,556

536
536
<b>121,057</b>

<b>Total assets less current liabilities</b>		53,013	24,521	3,316,553	0	3,394,087
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<b>3,278,057</b>
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Long term liabilities (due after more than one year)						
Grants payable after 2022-23						0
Loans to the Church						0
						0
<b>Net assets</b>		53,013	24,521	3,316,553	0	3,394,087

<b>3,278,057</b>

### Funds of the Church

General Fund (Unrestricted)	5	53,013				53,013
Designated Funds (Unrestricted)	5		24,521			24,521
<b>Total Unrestricted Funds</b>						77,534
Restricted Funds	5			3,316,553		3,316,553
Endowment Funds					0	0
<b>Total Funds</b>		53,013	24,521	3,316,553	0	3,394,087

53,649
24,521
78,170
3,199,887
<b>3,278,056</b>

Signed

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 outstandings relating to utilities, telephones, etc in August.

## 1. Tangible Fixed Assets

Cost or valuation

<b>Building at insurance valuation</b>	<b>Church (non investment) land and buildings £</b>
<b>Balance brought forward</b>	3,157,000
Additions	
Revaluations (+/-)	151,531
Disposals (-)	
Transfers (+/-)	
<b>Balance carried forward</b>	<b>3,308,531</b>

### **Accumulated depreciation**

Balance brought forward	0
Depreciation charge for year (-)	
Revaluations (+/-)	
Disposals (-)	
Transfers (+/-)	
<b>Balance carried forward</b>	<b>0</b>

### **Net book value**

Brought forward	3,157,000
Carried forward	3,308,531

**Name of Church****Wilmslow Methodist****2. Analysis of current assets****Debtors and prepayments**

Pre paid assessments

Accrued income

Other debtors

**Total debtors and prepayments****This year****£**

Nil
7,420
Nil
7,420

**Last year****£**

Nil
7,506
Nil
7,506

**3. Analysis of current liabilities and long term creditors**

Trade Creditors

Other Creditors

**Total Current Liabilities**

0
357
357

536
536

**4. 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

### 5. Detailed analysis of individual fund movements

#### Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	53,649	106,528	-107,165			53,012

#### Designated Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Major Gifts	2,838	0	0			2,838
Property	21,332	0	0			21,332
C&F Worker	350	0	0			350
Totals	24,521	0	0	0	0	24,521

#### Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Benevolent Fund	356	0	0			356
Legacies Fund	4,000	0	0			4,000
Fixed Assets	3,157,000	0	0		151,531	3,308,531
Internal Organisations	38,531	81,754	-116,619			3,666
Totals	3,199,887	81,754	-116,619	0	151,531	3,316,553

Fund purposes

**See Reserves Policy**

## 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

Date

Name

Address

12 Thorngrove Hill WILMSLOW SK9 1DF
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### 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
- to state whether particular matters have come to my attention

### 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; and
- to prepare accounts which accord with the accounting records and comply with the accounting

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

Relevant Professional  
qualification or body

FCA

Address

16 Lindow Fold Drive  
WILMSLOW  
SK9 6DT

Date



**REPORT AND ACCOUNTS  
(ACCRUALS BASIS)  
for the year ended 31 August 2023**

<b>Wilmslow Methodist Church</b>
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Registered Charity - Registration number (if applicable)	1129459
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<b>Circuit No</b>	<b>19/15</b>
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<b>Minister</b>	Reverend Ian Smart
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<b>Church Stewards</b>	
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<b>Church Treasurer</b>	Mr Bill Deverell
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# Statement of Financial Activities (SOFA) for the year ended 31 August 2023

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15 Other expenditure		29,614				29,614	35,751
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19 Gains/(losses) on investment properties						-	
<b>20 Net income/(expenditure)</b>		<b>- 637</b>	<b>-</b>	<b>34,865</b>	<b>-</b>	<b>35,502</b>	<b>- 12,647</b>
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22 Other gains/(losses)				151,531		151,531	350,831
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24 Total funds brought forward		53,650	24,521	3,199,887		3,278,058	2,939,873
<b>25 Total funds carried forward</b>		<b>53,013</b>	<b>24,521</b>	<b>3,316,553</b>	<b>-</b>	<b>3,394,087</b>	<b>3,278,056</b>

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	Notes to the account s	General Fund (Unrestricted ) £	Designated Funds (unrestricted ) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
<b>Income</b>						
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2 Donations and legacies		15,681				<b>15,681</b>
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4 Interest and investment income		159				<b>159</b>
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<b>8 Total income</b>		<b>115,454</b>	<b>-</b>	<b>113,609</b>	<b>-</b>	<b>229,063</b>
<b>Expenditure</b>						
9 Circuit assessment or share		54,036				<b>54,036</b>
10 Grants and donations		10,001				<b>10,001</b>
11 Property maintenance		21,777				<b>21,777</b>
12 Insurance, utilities etc		10,771				<b>10,771</b>
13 Depreciation		-				<b>-</b>
14 Office expenses		802				<b>802</b>
15 Other expenditure		24,948				<b>24,948</b>
16 Internal organisations				119,376		<b>119,376</b>
<b>17 Total charitable expenditure</b>		<b>122,334</b>	<b>-</b>	<b>119,376</b>	<b>-</b>	<b>241,710</b>
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<b>20 Net income/(expenditure)</b>	<b>-</b>	<b>6,880</b>	<b>-</b>	<b>5,767</b>	<b>-</b>	<b>12,647</b>
21 Transfers between funds	-	3,440	440	3,000		<b>-</b>
22 Other gains/(losses)				350,832		<b>350,832</b>
<b>23 Net movement in funds</b>	<b>-</b>	<b>10,320</b>	<b>440</b>	<b>348,065</b>	<b>-</b>	<b>338,185</b>
24 Total funds brought forward		63,970	24,081	2,851,822	-	<b>2,939,873</b>
<b>25 Total funds carried forward</b>		<b>53,650</b>	<b>24,521</b>	<b>3,199,887</b>	<b>-</b>	<b>3,278,058</b>

## Balance Sheet as at 31 August 2023

Notes to the  
Accounts

General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023
£	£	£	£	£

Totals 2022
£

### Fixed Assets

Church building and other property	1			3,308,531		3,308,531
Investment properties						0
Investments						0
<b>Total fixed assets</b>		0	0	3,308,531	0	3,308,531

3,157,000
<b>3,157,000</b>

### Current Assets

Debtors and prepayments	2	7,420				7,420
Other						0
Investments with TMCP						0
Central Finance Board Deposits		35,078	24,521	4,356		63,955
Cash at Bank and in hand		10,872		3,666		14,538
<b>Total current assets</b>		53,370	24,521	8,022	0	85,913

7,506
38,530
70,126
5,431
<b>121,593</b>

### Current liabilities

Creditors (due in under 1 year)	3	357				357
Grants payable within 2022-23		0				0
<b>Total current liabilities</b>		357	0	0	0	357
<b>Net current assets/liabilities</b>		53,013	24,521	8,022	0	85,556

536
536
<b>121,057</b>

<b>Total assets less current liabilities</b>		53,013	24,521	3,316,553	0	3,394,087
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<b>3,278,057</b>
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Long term liabilities (due after more than one year)						
Grants payable after 2022-23						0
Loans to the Church						0
						0
<b>Net assets</b>		53,013	24,521	3,316,553	0	3,394,087

<b>3,278,057</b>

### Funds of the Church

General Fund (Unrestricted)	5	53,013				53,013
Designated Funds (Unrestricted)	5		24,521			24,521
<b>Total Unrestricted Funds</b>						77,534
Restricted Funds	5			3,316,553		3,316,553
Endowment Funds					0	0
<b>Total Funds</b>		53,013	24,521	3,316,553	0	3,394,087

53,649
24,521
78,170
3,199,887
<b>3,278,056</b>

Signed

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 outstandings relating to utilities, telephones, etc in August.

## 1. Tangible Fixed Assets

Cost or valuation

<b>Building at insurance valuation</b>	<b>Church (non investment) land and buildings £</b>
<b>Balance brought forward</b>	3,157,000
Additions	
Revaluations (+/-)	151,531
Disposals (-)	
Transfers (+/-)	
<b>Balance carried forward</b>	<b>3,308,531</b>

### **Accumulated depreciation**

Balance brought forward	0
Depreciation charge for year (-)	
Revaluations (+/-)	
Disposals (-)	
Transfers (+/-)	
<b>Balance carried forward</b>	<b>0</b>

### **Net book value**

Brought forward	3,157,000
Carried forward	3,308,531

**Name of Church****Wilmslow Methodist****2. Analysis of current assets****Debtors and prepayments**

Pre paid assessments

Accrued income

Other debtors

**Total debtors and prepayments****This year****£**

Nil
7,420
Nil
7,420

**Last year****£**

Nil
7,506
Nil
7,506

**3. Analysis of current liabilities and long term creditors**

Trade Creditors

Other Creditors

**Total Current Liabilities**

0
357
357

536
536

**4. 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

### 5. Detailed analysis of individual fund movements

#### Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	53,649	106,528	-107,165			53,012

#### Designated Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Major Gifts	2,838	0	0			2,838
Property	21,332	0	0			21,332
C&F Worker	350	0	0			350
Totals	24,521	0	0	0	0	24,521

#### Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Benevolent Fund	356	0	0			356
Legacies Fund	4,000	0	0			4,000
Fixed Assets	3,157,000	0	0		151,531	3,308,531
Internal Organisations	38,531	81,754	-116,619			3,666
Totals	3,199,887	81,754	-116,619	0	151,531	3,316,553

Fund purposes

**See Reserves Policy**



## 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

Date

Name

Address

### 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
- to state whether particular matters have come to my attention

### 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; and
- to prepare accounts which accord with the accounting records and comply with the accounting

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

Relevant Professional  
qualification or body

FCA

Address

16 Lindow Fold Drive  
WILMSLOW  
SK9 6DT

Date