

Brighouse Central Methodist Church

England & Wales · Charity number 1129462

Details

Other names	CENTRAL METHODIST CHURCH, BRIGHOUSE
Status	Registered
Legal form	Previously excepted
Registered	2009-05-07
Register	View on the Charity Commission register

Contact

Address	Central Methodist Church Commercial Street Brighouse HD6 1AQ
Phone	01484717742
Website	http://www.centralmethodistchurchbrighouse.org/

Activities

Objects: 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.

Activities: Provision of regular public acts of worship
Provision of sacred space for prayer and contemplation
Facilitating the development of Christian faith
Pastoral work
Promotion of Christianity through events and services
Provision of interest groups with a Christian ethos
Promoting the mission of the Church through activities
Accommodating community groups consistent with the Christian faith

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Calderdale

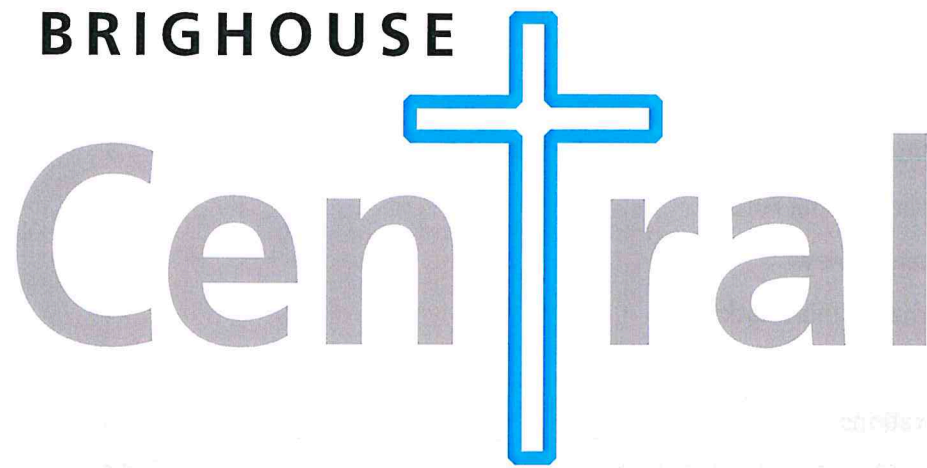
Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£192,885	£214,952	-	-
2023-08-31	£240,373	£308,789	-	-
2022-08-31	£188,571	£272,366	-	-
2021-08-31	£243,881	£242,965	-	-
2020-08-31	£250,032	£90,776	-	-

Trustees

Name	Role	Appointed
Anthony Brian Clayton		2023-06-19
Christine Cliffe		2019-09-01
David Ingram		2021-09-01
Helen Clayton		2020-09-01
Janet Ratcliffe		2014-09-01
Jennifer Blackburn		2015-02-08
John Holmes		2018-09-01
Laura Braime		2021-09-01
Lesley Davenport		2023-09-01
MARTIN BROOK		2014-09-01
Peter Blackburn		2019-09-01
Rev Vicky Atkins		2022-09-01
Richard Anthony Holmes		2012-09-01
Sheila Hoodlass		2022-09-01
Susan Anne Elizabeth Burton		2023-09-01
Susan Yates		2017-09-01
VALERIE EGGLETON		2014-09-01
Valerie McLeod		2014-09-01

Accounts



Brighouse Central Methodist Church

Trustees' Annual Report and Financial Statements

31st August 2024

**Commercial Street
Brighouse
West Yorkshire
HD6 1AQ**

Registered Charity No. 1129462

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Our Calling

Our statement of call is based upon Central's core belief from Mark 12: 28-31

*"Love the Lord your God with your heart, mind, soul and strength –
and love others as you love yourself".*

A Church which gathers to worship and scatters for mission, where Christ is central.

Who are we?

Brighouse Central Methodist Church is a friendly, open and inclusive Christian community, welcoming all - believers, doubters and seekers - to share in its life. It is an outward looking church and is committed to finding creative ways to engage with and serve the community.

Our ministry is carried out through worship, outreach, and fun. We invite you to explore faith and spirituality with us.

Our Mission

The mission of Brighouse Central Methodist Church is to celebrate God's presence and to make God's love of justice and wholeness for all people known within our local community by applying Christ's teachings. We carry out this mission, by providing to members, friends, and others, individually and collectively, opportunities to:

- Create a place of good news in today's world - grace, hope, acceptance and reconciliation
- Offer to the communities around us safe places for worship and acceptance
- Think about life's big questions and take seriously some of faith's answers, allowing room for mystery and uncertainty
- Walk alongside one another when life's journey gets difficult
- Strive for a just world shaped by Jesus' teachings: love, forgiveness, acceptance and service
- Give attention to some of the things the world neglects, like humility, peace, kindness, gentleness, self-control

Our Outreach Strategy:

- To nurture a culture in the church which is people-centred, caring and flexible.
- To develop confidence in evangelism and in the capacity to speak of God and faith in ways that make sense to all involved.
- To encourage and make available varied worship opportunities appropriate for people of all ages, during the week as well as on Sundays.
- To help people grow a greater awareness of God's awesome presence, and to experience God's love, at all stages of life.
- To help our own members and regular attendees grow in their faith and involvement at Central.
- To carry out mission-focused ministries to serve our communities and the wider world

Our Work - A Review of Activities for 2023-24

As a Methodist Church, we are called to look forward with a commitment to serve Jesus by using our buildings and resources creatively and purposefully. This journey involves embracing new initiatives, letting go of practices that no longer serve, and adapting to the evolving needs of our community. By staying open to change and responsive to society, we strive to live out our mission in ways that are relevant, impactful, and faithful to our calling.

Families

We are aiming to build upon our work with families in the Brighthouse area. Our Lay Pastor has re-started a Toddler Group on a Tuesday morning, which is well attended. Regular attendance is between 17 and 25 children and their grown-ups. Notices are given every week about church activities and formal invitations to specific things e.g. Christmas service, Harvest and Easter Eggstravaganza.

Music

The Worship Band work closely together to lead music in worship and have played outside the building on local community event days. New members have been welcomed into the band.

Community

The community links are increasing through different mediums:

Coffee, cake and chat – community coffee morning, a chance for fellowship and building relationships with people who attend. Various activities and charities have been supported over the year.

A tap dancing class meets on a Tuesday afternoon for fun and fellowship. It is totally open for all levels. It is attended by church members, but also people outside church. The group has done a display at coffee mornings and also for Rest Stop Cafe. One member of the group did a Tapathon to raise money for church funds

Wednesday Table Tennis – we have seen links with attendees at table tennis pull through to lunches and worship. Notices about church events have been shared.

Thursday Art Group – independent and collaborative work. Faith based artwork opportunities with links to events or seasons in church.

Support

The inclusive hospitality and compassion shared with those who receive support from Brighthouse Central is evident through the various outreach projects including:

Open Door – this takes place every Friday with regular attendances between 30 and 45, sometimes more. There is an invitation to pray before food, to services and church events. Work with social prescribing team, healthy minds, aging well practitioners and home instead charity. The Staying Well team, who work in the community not only sign post, but bring their clients to the sessions. Strong links with the Foodbank have been made and this has increased in the last six months.

Rest Stop Dementia Café – this has just begun responding to the need for space for carers and those living with dementia to meet with others.

Foodbank – Our Foodbank Manager has some creative ideas about how to increase the capacity for those who we serve. People accessing Foodbank provision varies but we have seen an increase in the number of families accessing the Foodbank weekly – not just the school holiday parcels. Prayer Cards go into every food parcel that goes out. Flyers for events and services are also added.

Church Life

It is a year since, the Circuit reorganised our churches into Clusters to encourage collaboration and resource-sharing. Since then, we have gathered together quarterly for services and met together regularly as stewards. The cluster has also planned an away day together and a church weekend.

Our Sunday morning services continue to be streamed live on Facebook, allowing us to reach a wider audience. The Worship Band and Choir have also been working harmoniously to create meaningful and inspiring worship experiences.

The Well – Worship Band led worship and table talks, 7pm on the first Sunday in the month with an average attendance of 50. This is a mixture of people from Brighthouse, the Circuit, new people and those who haven't attended the Sunday morning service since COVID.

The weekly 'Time for God' slot on Friday mornings has continued on Facebook. This short meditative service continues to be part of our weekly worship and is a welcome time of reflection for many. Thanks go to the ministers and local preachers who prepare and deliver these meditations.

Junior Church has continued to be part of our church family every Sunday morning being ably led by our Junior Church coordinator.

Youth Group – initially run as Youth Alpha, this has continued. The young people meet every Sunday evening, except for the first Sunday in the month as that is The Well service. There has been an increase in attendance with many not attending church regularly and some have never attended or been in church.

House Groups and Prayer Groups have continued to meet through the 'Zoom' platform. This seems to be meeting the needs of those wishing to engage in these activities and for the time being at least, will continue in this way.

The weekly notice sheet has continued to be distributed by email, or by hand for those who cannot access it online.

The Church Family Weekend was once again held in Scarborough in January 2024. Those who attended were able to share fun and fellowship together.

Ladies Afternoon Fellowship – this group meets once a month.

A Bible study group meets at a home once a month on a Monday afternoon. At present they are reading through Matthew together. It has taken a while as there is always lots of discussion.

Prayer Groups and Lent Study Groups are held.

Seasonal events – this includes the Christmas weekend, Easter Eggstravaganza (35 children in attendance).

School visits – Schools visited church at Christmas and took part in advent activities and heard the Christmas story. There have also been some schools visits to the Foodbank. Foodbank were invited into an assembly in a local school where previous ‘invitation in’ has been challenging.

Community Weekend - engaging in a Brighthouse Community weekend has always been an important part of our mission. Sharing in this occasion we invited children to explore faith and life through the Polar Express Story and this included crafts and lots of hot chocolate.

People

Rev Vicky Atkins, minister at Brighthouse Central has served in this role for two years, building strong, positive relationships within both the church and the wider community, providing consistent support and compassionate care throughout.

Laura Braime, Lay Pastor is a huge support and is involved in much of church life. She is constantly looking at new ways of supporting those in our local community.

Rachel Owens is our new Foodbank Manager. She organises rotas, liaises with community food providers and seeks funding through grants and fundraising activities for this important work.

Mission and Management Team

The Mission and Management Team has been streamlined, drawing from the Stewards and Leadership Teams to create a more focused and effective group. Key responsibilities have been designated to specific officers, covering areas such as finance, pastoral care, safeguarding, and other essential functions. Additionally, a dedicated group of Sunday Stewards has been appointed, responsible for facilitating Sunday worship services and coordinating with preachers and musicians to ensure smooth and meaningful gatherings.

John Holmes – Senior Church Steward

This past year has seen our Stewards Team grown and Rev Vicky has provided structure to the team, and we all have our own responsibilities that should help the church function and grow with clear oversight. The team have stepped up and this past year has seen us deal with many challenges. I cannot thank the team enough for their ongoing commitment and look forward to working with them for the foreseeable future. Our events and group activities have returned only with your support and participation, this is inspirational, and I feel it continues to give us purpose in the community. The future may continue to provide challenges and we will not give up but continue to work through them together. There are still many tasks that could do with extra hands but with more people, the less pressure.

Finally, we mustn't lose sight of the people who organise the Open Door lunches, those who organise and run the Saturday coffee mornings and the refreshments after Sunday morning services. Members of the Flower Team who ensure there are beautiful flowers in church each Sunday, and the Gardening Team and the Monday Morning team who help to maintain the church both inside and out. The organisers of the Ladies Afternoon Fellowship, and the table tennis. We also have a caring and committed Pastoral Team who provide excellent pastoral support to everyone who attends church.

A sincere thank you to everyone, as it was pointed out by one of the Stewards that there are an awful lot of people who on a regular basis make a huge commitment to keep our church alive, and we say a heartfelt thank you from the Stewards Team.

Members of the Mission and Management Team have been assigned specific areas of church to oversee and support and below each member sets out details of their areas of work and support.

Peter Blackburn - Property

There is still a lot of work to do before we complete the work to do following the 2023/24 Quinquennial Inspection Report. Although we don't have the money to do the work, the combination of our own volunteers and the commitment and enthusiasm of the Payback Placement Team means that a lot of the decorative and general repair work – except to the roof – will get done over the coming year or so.

These same 2 groups have done a lot of cosmetic and repair work around the property – inside and out - including minor repairs, redecoration and taming the garden and shrubs around our property. The toilets have all been refurbished including an accessible toilet for less abled and mother and baby; our thanks to David Ingram.

We had a Fire Drill in May and, apart from a little congestion at one of the exits – because a number of less able people used the same exit door - it went well. As part of this year's Christmas celebrations, we are having an Angel Festival. Connected to it will be a request for sponsorship for all the jobs that need to be done both from the Quinquennial Inspection Report and general repair and maintenance.

Overall, the majority of the work needed on the property looks set to be done over the next 4/5 years. Property & Finance Committee is now a team of 10 and continues to work hard to manage our finances and keep the property a safe and secure place.

David Ingram - Charities

I have been asked to look at charities that as church we can help. Recently we have raised money for various charities and there will be envelopes in pews for 3 charities over the next year and if church members have a favourite charity they wish to bring to our church family's attention for their prayers etc. then I will consider this.

Val McLeod - Worship

As the member responsible for Worship, we have a group meeting before each quarter to discuss future services. Due to the new arrangement with Cluster services, we have had very few local arrangement services. We now have a yearly planner, which helps to look ahead. As part of Worship, we now pray each week for the groups that use our church building and also our own activity groups. At present we are in the process of changing the way we share our weekly prayers, in order to ensure privacy. Recently we have enlisted the help of new people to be Worship Stewards. This lessens the load for current Stewards and also helps to include more people in Worship. As always I am grateful to choir members, the band and technical support people who help to make the service run smoothly. As always we have enjoyed some excellent preaching.

Laura Braime - Community and Events

In terms of events in the last 12 months, we have done quite a lot of the 'usual stuff'. We had the Christmas Market weekend with Nativity Festival. There were a lot of people joining us and some people came from the Nativity Festival to other things over Christmas, including our Nativity Service and Christingle.

In April 2024 we held the Roger Davies' band concert which was sold out with 300 people filling the church and the Easter Eggstravaganza when we welcomed 35 children.

We have done the 1940s weekend which was successful. Afternoon teas with cakes on Saturday, then Sunday with the songs of praise with the Choir which was well attended with people from across the Circuit and the wider community.

'The Well' monthly evening sessions with the Worship Band continue to take place with an average attendance of 50. We also have Marsh Ladies Choir and the Brighthouse and Rastrick Brass Band concerts to look forward to.

Open Door lunches, which take place every Friday, have regular attendances between 30 and 45, sometimes more and strong links have been made with the Foodbank which has increased over the last 6 months.

The Art Group and Toddlers Group continue to thrive. The Toddler Group held on a Tuesday morning is well attended. Regular attendance is between 17 and 25 children and their grown-ups.

Youth Group – initially run as Youth Alpha, this has continued. The young people meet every Sunday evening, except for the first Sunday in the month as that is The Well service. There has been an increase in attendance with many not attending church regularly and some have never attended or been in church.

Val Eggleton - Safeguarding

The safeguarding practices at the Foodbank adhere closely to Methodist Church guidelines, with DBS checks conducted for all volunteers every five years. Currently, three volunteers are due to complete Basic Safeguarding training, and training records are maintained at the Circuit Office, with Brighthouse Central kept informed of future requirements. An annual safeguarding audit has been completed, and GDPR compliance remains ongoing, with updates addressed each June. Prompt action is taken to handle any breaches. Recently introduced policies include Whistleblowing, Lone Worker, and an annually reviewed Safeguarding Policy. Operational safeguarding measures such as a monitored signing-in book, lanyards with photo IDs for volunteers, and risk assessments submitted to the Safeguarding Lead are all in place. Noticeboards also meet all required guidelines. Safeguarding awareness is reinforced through regular reviews by various teams to ensure building safety, and compliance is maintained with national safeguarding standards. Ongoing training and DBS checks are managed, ensuring personnel are up to date. The team also responds to both broader safeguarding initiatives and local concerns with confidentiality. Appreciation is extended to the dedicated Safeguarding team for their commitment and work on behalf of Brighthouse Central.

Sheila Hoodlass - Pastoral

Pastoral Visitors hold a vital role within our church community, providing dedicated and compassionate support through regular visits to each member and adherent. They serve as a meaningful link, connecting individuals to the broader church family. Pastoral Visitor offers a bi-monthly Prayer Card to those on their list, nurturing a sense of spiritual unity and care throughout our congregation.

Church Premises

Many difficult decisions have constantly had to be made regarding the proposed re-development of our premises. The original building scheme proved too expensive to proceed with and so a modified second scheme was proposed. Unfortunately, the continuity of rising costs in all areas of building work alongside the withdrawal of some external grants has meant that once again any significant building work has been put on hold.

The replastering and painting of the Church Hall and associated rooms has been carried out and conversations are being had into the works required and identified from the Quinquennial Inspection Report undertaken in 2023/24. Discussions are being held with regard to a scheme to allow better access to the church.

The church trustees are kept up to date with changing plans and situations and have to give their approval for any decisions necessary to move forward.

The Circuit Property and Finance Group are kept up to date with the current situation and regular meetings are held between representatives from the Circuit Property & Finance group and the church.

Our Plans for the Future

After extensive consultation and a highly productive accessibility audit, the church is now moving forward with exploring funding options to support an accessibility grant. This initiative aims to make the church building more inclusive and accessible for all members of the community. Key improvements will include adding a ramp to the main entrance of the church and enhancing some of the interior access points, ensuring that everyone, regardless of physical ability, can comfortably access and enjoy the space. The church is optimistic about securing funding from the Heritage Lottery Fund, which would enable these vital upgrades to become a reality and reinforce the church's commitment to inclusivity.

Financial Review

The summary financial figures below are taken from the full independently examined financial statements which follow on pages 15 to 28.

Extracted from Statement of Financial Activities:-

Total Church Funds: Deficit of £21,709 (Deficit of £68,579 in 2022-23)

General Church Funds: Deficit of £1,793 (Surplus of £36,141 in 2022-23)

Extracted from Balance Sheet:-

	At 31/8/24	at 31/8/23
Fund Balances:	£	£
General Church Funds:	34,275	36,068
Major Building Project Fund:	62,498	75,269
Foodbank:	39,134	51,739
Other funds:	17,455	12,069
Total Church Funds:	153,362	175,145 (excluding value of fixed assets)
Cash in Bank:	£	£
Central Finance Board:	98,493	85,353
Current Accounts	38,602	43,852

This year we held two major fund-raising events – a Concert in April and Gift Day in March both of which raised sufficient funds for us not to request a bail-out payment from the Circuit.

Room Bookings continue to improve and we have been able to capitalise on the closure of other buildings in the town – we secured three new regular bookings which commenced in September/October 2023 and which has increased our income from this source significantly.

Income from church activities also continues to flourish – our Open Door Lunches have grown in popularity and as a consequence, donations. Table Tennis, Art Club, Book Exchange, Centralpedes Walking Group, Coffee & Chat, all continue to make regular and much appreciated contributions to the General Fund.

The replastering and painting of the Church Hall and associated rooms has now been completed.

This report will focus on the main charitable funds and their respective activities during the last year.

General Church Fund:

This unrestricted fund covers the day-to-day operations of the Worshipping Church and its premises.

The budget for 2023-24 projected a deficit of £173, based on income of £133,500, expenditure of £136,527, and net transfers from other funds of £3,200.

Total income actually came to £137,356, £3,856 above budget and expenditure was £142,350, £5,823 above budget. With the transfers of £3,200, this saw the General Church Fund decrease by £1,793 in the year.

The majority of Central's income, £87,656, has come from church members through regular giving, donations, and income from various events and activities. Room letting income was significantly above budget at £31,450, which reflects the securing of three new regular bookings which commenced in September/October 2023.

Expenditure was above budget, by £5,823. Building Repairs and Maintenance exceeded budget by £2,440, due mainly to the replastering and painting of the Church Hall and associated rooms. However, this was offset by the anticipated increase in utilities not taking effect as quickly as thought resulting in electricity charges being below budget by £1,374 – other savings were to be had across the board. The purchase of new sound equipment and a printer meant the equipment budget was exceeded by £1,699. The largest single cost item remains Central's contribution to the Calderdale Circuit's running costs, at £77,537 for the year.

Major Building Project Fund:

The Fund started the year with a balance of £75,269 but as to be expected, but further refurbishment works have eaten into this which accounts for the reduced balance of £62,498. It should also be noted that there have been no grants or fundraising specifically for this fund during the period. However the fund does continue to benefit from relatively high interest rates.

Central Foodbank:

The increase in demand from the community means that the Foodbank's assets (stock and funds) have decreased from £51,739 to £39,134. This in the main is due to increased expenditure on food items. There has been some fundraising and a number of grants have been forthcoming but these are not sufficient to offset the increased expenditure as a result of increase demand. In order to secure the long term future of the Foodbank the Foodbank Manager will focus on applying for further grants and other fundraising activities. A grant application has been made to the Yorkshire West Methodist District to fund the Foodbank Manager's salary.

The Future – Financially:

The Church continues to be reliant on regular giving, donations, fundraising and room lettings as the main sources of income and whilst we can be optimistic on this front we must also be aware of, and properly manage our expenditure. There is still work to be done with the improvement of access and the recent Quinquennial Inspection Report has raised other areas of concern. Whilst we remain positive about the future we cannot and should not be complacent.

Governance Information

Church Address: Central Methodist Church, Commercial Street, Brighouse, HD6 1AQ

Governance:

Act of Parliament - The Methodist Church Act 1976. Brighouse Central Methodist Church operates under the Constitutional Practice and Discipline of the Methodist Church (CPD).

Our Objectives:

As a member church of The Methodist Church of Great Britain our objectives are:-

- The advancement of the Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church.

- Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church.

- Any charitable purpose for the time being of any society or institution being a society or institution subsidiary or ancillary to the Methodist Church.

- Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Recruitment of Trustees:

The Church Council is the Trustee body for the Church. All members of the Church Council are therefore Trustees of the Charity. The constitution of the Church Council is set out in CPD which outlines a range of ex-officio members of Church Council to ensure that all areas of the Church's life are represented on the Council. CPD also details the processes for appointing and electing other persons as members of the Church Council.

Trustees as at 11th November 2024

Rev Vicky Atkins (Chair), Christine Cliffe (Secretary)

Jennifer Blackburn, Peter Blackburn, Laura Braime, David Carter, Helen Clayton, Lesley Davenport, Val Eggleton, Sheila Hoodlass, John Holmes, Richard Holmes, David Ingram, Val McLeod, Janet Ratcliffe, Robbie Freeman, Linda Freeman, Michael Roughton, Brian Clayton, Susan Burton, and Lana Flood.

The following also served as trustees during the period 1st Sept 2023 to 31st August 2024:-

Val Clarkson, Pippa Lupton, Wendy Tolson and Susan Yates.

Independent Examiners: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Bankers: Virgin Money, 12 Bradford Road, Cleckheaton, BD19 3RJ

Central Finance Board of the Methodist Church, 9 Bonhill St, London, EC2A 4PE

Organisational Policies

Pay Policy:

Central follows The Methodist Church of Great Britain's pay policies and guidance for all posts. Rates of pay are reviewed annually, and all staff are paid at least the Real Living Wage as issued by the Living Wage Foundation.

Investments:

Central invests any cash funds which are surplus for day-to-day cashflow requirements into a deposit fund held by the Central Finance Board of the Methodist Church.

The funds that support the Model Trust Bequests and Golden Wedding funds are held by the Trustees for Methodist Church Purposes in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long-term investments.

Reserves:

Central's reserves policy is reviewed annually and was last reviewed in November 2024. The current policy is to hold unrestricted free reserves within an ideal range of £40,000 to £60,000, and a minimum target level of £30,000. The minimum figure was calculated with reference to the monthly and annual cash-flow cycles to ensure cash balances in the General Church Fund remain positive throughout the year, specifically in relation to the quarterly payment of the Circuit Assessment. The ideal range was agreed as being suitable when considering loss of income contingency planning. In light of the Church's experience in the recent pandemic the ideal range has been reduced to reflect that giving and donations continued, and that the largest risk to income related to room lettings and event income.

As at 31st August 2024 the unrestricted free reserves totalled £34,334 (2023: £36,127). These reserves are below the ideal range. It is part of Central's long-term financial strategy to increase reserves through increasing unrestricted income and moving back to annual surpluses rather than deficits.

Funds held in restricted funds are by nature held for specific purposes or projects within the church and are not included with the reserves policy. As at 31st August 2024 restricted funds included the Major Project Fund (£62,498), Central Foodbank (£39,134), and other restricted funds (£17,396).

Fundraising activities:

Central does not use any professional fundraiser or commercial participator to carry out activities on the charity's behalf.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Public Benefit Statement:

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. This Trustees' report clearly sets out Central's charitable objects, our current activities and how they benefit the public.

Tangible fixed assets for use by the charity:

Details of movements in fixed assets are set out in note 12 to the accounts.

Recognition of Liabilities:

Liabilities are recognised when there is a legal or constructive obligation committing the organisation to the expenditure.

Declarations

I confirm that these accruals-based accounts for the year to 31st August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.



Treasurer, Richard Holmes

Date: 11th November 2024

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31st August 2024 were presented to the meeting of the Church trustees held on 11th November 2024



Chair of the meeting, Rev Vicky Atkins

Date: 11th November 2024

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Brighthouse Central Methodist Church for the year ended 31 August 2024 set out on pages 15 to 27. 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Signature of independent examiner:



Name of independent examiner: Jonathan Stead

Relevant professional qualification of independent examiner: Chartered Certified Accountant

Name of firm: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighthouse, HD6 4AH

Date: 29/5/25

Statement of Financial Activities for the year ended 31st August 2024

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2024
		£	£	£	£
Income					
Offerings	4	50,876	-	1,367	52,243
Donated Goods and Services	4	26	-	21,808	21,834
Donations	4	24,110	-	15,001	39,111
Grants	4	1,500	-	10,480	11,980
Gift Aid	4	13,167	-	-	13,167
Interest and investment income	5	2,268	-	2,315	4,583
Internal organisations	6	-	-	3,910	3,910
Other charitable income	7	45,409	-	648	46,057
Total income		137,356	-	55,529	192,885
Expenditure					
Circuit assessment		77,537	-	-	77,537
Grants and donations		1,200	-	2,015	3,215
Property maintenance		12,440	-	16,022	28,462
Insurance, utilities etc		24,265	-	1,247	25,512
Office expenses		904	-	-	904
Other expenditure		26,003	-	51,179	77,182
Internal organisations		-	-	2,140	2,140
Total expenditure		142,349	-	72,603	214,952
Net income / (expenditure) before transfers		(4,993)	-	(17,074)	(22,067)
Gains/(losses) on monetary investments	17	-	-	284	284
Gross transfers between funds	24	3,200	-	(3,200)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(1,793)	-	(19,990)	(21,783)
Total funds brought forward at 1st Sept		5,864,054	-	139,018	6,003,072
Total funds carried forward at 31st Aug	24	5,862,261	-	119,028	5,981,289

Balance Sheet as at 31st August 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2024 £	Totals 2023 £
Fixed assets						
Church building and other property	12	5,827,927	-	-	5,827,927	5,827,927
Current assets						
Stock in hand	13	-	-	16,256	16,256	25,964
Debtors and prepayments	14	1,402	-	-	1,402	19,194
Investments with TMCP	15	59	-	3,960	4,019	3,735
CFB deposits	18	18,261	-	80,232	98,493	85,352
Cash at bank and in hand	18	19,970	-	19,019	38,989	44,219
		39,692	-	119,467	159,159	178,464
Liabilities						
Creditors: amounts falling due within one year	19	(5,358)	-	(439)	(5,797)	(3,319)
Net current assets		34,334	-	119,028	153,362	175,145
Total assets less current liabilities		5,862,261	-	119,028	5,981,289	6,003,072
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
Net assets		5,862,261	-	119,028	5,981,289	6,003,072

Funds	23, 24 & 25		
		Unrestricted funds	
		General funds	5,862,261
		Designated funds	-
		Restricted funds	119,028
		Total funds carried forward at 31st August	5,981,289
			6,003,072

The financial statements were approved Church Council on 11th November 2024 and signed on their behalf by:

TO BE SIGNED

Rev Vicky Atkins
Chair of Trustees



TO BE SIGNED

Richard Holmes
Treasurer



The notes on pages 17 to 27 form part of these financial statements.

Notes to the Financial Statements for the year ended 31st August 2024

1. Accounting framework and policies

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

a, Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b, Public benefit entity

Brighthouse Central Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c, Preparation of the accounts on a going concern basis.

Based on the monetary assets and human resources available at 31st August 2022 the trustees believe that the Church is a going concern. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

d, Fund accounting

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the charitable objectives of Central

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes (see note 23).

Restricted income funds are funds subject to specific restrictions imposed by the donors, funders, or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund, including where appropriate a fair allocation of overheads and support costs.

e, Income

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

f, Deferred income

Any income received in this accounting period which relates to activities to be undertaken in future accounting periods is deferred.

g, Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h, Donated services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

i, Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j, Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Notes to the Financial Statements for the year ended 31st August 2024

k, Tangible fixed assets -

Freehold property is shown in the accounts at the insured value as calculated by Methodist Insurance PLC.

Individual fixed assets costing £1,000 or more are capitalised and subsequently depreciated over their estimated useful economic lives on a straight line basis as follows:-

Category	Annual Rate
Major structural improvements	10%
Other premises improvements	20%
Computers and other equipment	33.3%

One full year's depreciation is charged in the year of purchase.

l, Stock

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.

m, Investments

Current asset investments include any deposit funds which are not readily accessible within one week.

n, Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which are accessible within one week.

o, Creditors and provisions

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.

p, Pension contributions

Central operates a pension scheme in compliance with the workplace pension requirements. In line with the regulations employees are auto-enrolled into a workplace pension when the necessary requirements are met. At present no employees meet the necessary requirements.

Contributions due to employees' pensions are charged to the Statement of Financial Activities in the period to which they relate. Details of the contributions in this financial year can be seen in the notes to the financial statements.

q, Taxation

Central is exempt from payment of income and corporation tax on its charitable activities.

Central's activities are exempt under VAT regulations; therefore it is not VAT registered. All irrecoverable input VAT incurred is included on the relevant cost line.

r, Capital commitments

Central had no capital commitments on the date the accounts were approved.

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Financial Statements for the year ended 31st August 2024

3 Statement of Financial Activities for previous year

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2023
Income		£	£	£	£
Offerings	4	50,608	-	-	50,608
Donated Goods and Services	4	-	-	30,333	30,333
Donations	4	25,076	-	19,851	44,927
Grants	4	-	-	54,049	54,049
Gift Aid	4	14,439	-	388	14,827
Interest and investment income	5	832	-	2,871	3,703
Internal organisations	6	-	-	10,337	10,337
Other charitable income	7	29,366	-	2,223	31,589
Total income		120,321	-	120,052	240,373
Expenditure					
Circuit assessment		72,019	-	-	72,019
Grants and donations		1,245	-	-	1,245
Property maintenance		9,032	-	126,986	136,018
Insurance, utilities etc		18,491	-	97	18,588
Office expenses		491	-	-	491
Other expenditure		22,281	-	19,916	42,197
Internal organisations		-	-	10,258	10,258
Total expenditure		123,559	-	185,230	308,789
Net income / (expenditure) before transfers		(3,238)	-	(65,178)	(68,416)
Gains/(losses) on monetary investments	17	-	-	(163)	(163)
Gross transfers between funds		18,488	(9,397)	(9,091)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		15,250	(9,397)	(74,432)	(68,579)
Total funds brought forward at 1st Sept		5,848,804	9,397	213,450	6,071,651
Total funds carried forward at 31st Aug		5,864,054	-	138,018	6,003,072

Notes to the Financial Statements for the year ended 31st August 2024

4. Donated income

	Unrestricted funds £	Designated funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Offerings	50,876	-	1,367	52,243	50,608
Donated services and goods					
Equipment	26	-	-	26	-
Food for foodbank	-	-	21,808	21,808	30,333
	26	-	21,808	21,834	30,333
Donations					
Donations	24,110	-	15,001	39,111	44,427
Legacies	-	-	-	-	500
	24,110	-	15,001	39,111	44,927
Grants					
Arnold Clarke Autos	-	-	2,500	2,500	-
Calderdale MDC	-	-	400	400	-
Community Foundation for Calderdale	-	-	7,580	7,580	-
DCMS	-	-	-	-	24,549
Hillards Charitable Trust	-	-	-	-	1,000
Sainsburys	-	-	-	-	500
TMCP	-	-	-	-	25,000
YHCP	-	-	-	-	3,000
Yorkshire West Methodist District	1,500	-	-	1,500	-
	1,500	-	10,480	11,980	54,049
Gift Aid	13,167	-	-	13,167	14,827
Total	89,679	-	48,656	138,335	184,744

5. Interest and investment income

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
Central Finance Board	2,265	-	2,204	4,469	3,558
TMCP	3	-	111	114	115
Total	2,268	-	2,315	4,583	3,703

Notes to the Financial Statements for the year ended 31st August 2024

6. Internal organisations income

	Unrestricted funds	Designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Centralpedes	-	-	50	50	-
Cliff Fest	-	-	-	-	586
Flower fund	-	-	1,558	1,558	1,055
Ladies Afternoon Fellowship	-	-	355	355	392
Scarborough Weekend	-	-	400	400	7,276
Toddlers	-	-	1,547	1,547	1,028
Total	-	-	3,910	3,910	10,337

7. Income from other charitable activities

	Unrestricted funds	Designated funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Church room lettings	31,450	-	-	31,450	13,305
Weddings and funeral	345	-	-	345	160
Events and activities	13,614	-	648	14,262	18,124
Total	45,409	-	648	46,057	31,589

8. Staff costs, staff numbers, and trustee remuneration and expenses.

Employee costs during the year were:

	2024	2023
	£	£
Gross wages and salaries	21,826	15,955
Social security costs	553	107
Pension contribution	187	290
Apprenticeship Levy	107	463
	22,673	16,815

The charity does not hold or administer any pension fund or defined benefit pension scheme for employees, it does operate a defined contribution pension scheme. The charity makes defined contributions of 6% of a qualifying employee's gross salary into a workplace pension scheme held and administered by The Pension's Trust.

No employees received employee benefits that totalled more than £60,000

The average monthly head count was 3 staff (2023: 3 staff).

No expenses were paid for reimbursing travel costs for attending meetings (2023: nil).

Notes to the Financial Statements for the year ended 31st August 2024

9. Volunteer contributions

The value of volunteers' time is not included in the accounts, however it should be noted that Central can only undertake its work due to the many hours of volunteering that our Church members and many others from our community contribute on a daily basis.

10. Net income / (expenditure)

These are stated after charging:

	2024	2023
	£	£
Independent examiners fees	672	642

11. Valuation of donated goods and services

Central Foodbank relies upon the donations of food and other items from members of the public, local businesses and supermarkets. The amount of donated food distributed during the year was valued at £31,516. At 31st August 2023, the value of food held in stock was estimated at £16,256

	2024	2023
	£	£
Food and other items distributed through the foodbank	31,551	27,793

12. Tangible fixed assets

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties	Other fixed assets including vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£	£
Cost						
At 1st Sept 2023	5,597,368	-	-	-	230,559	5,827,927
Additions	-	-	-	-	-	-
At 31st Aug 2024	5,597,368	-	-	-	230,559	5,827,927
Depreciation						
At 1st Sept 2023	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2024	-	-	-	-	-	-
Net Book Value						
At 31st Aug 2024	5,597,368	-	-	-	230,559	5,827,927
At 31st Aug 2023	5,597,368	-	-	-	230,559	5,827,927

The freehold property consists of the Church premises on Parsonage Lane, Brighouse, including Wesley House. As functional fixed assets the properties and fixtures are shown at their deemed cost, which was their insurance replacement value in 2015.

Notes to the Financial Statements for the year ended 31st August 2024

13. Stock

	2024	2023
	£	£
Food held by the Foodbank	16,256	25,964

14. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade debtors	-	-
Prepaid Circuit Assessment	-	19,038
Other prepayments	280	-
Accrued income	1,122	156
	<u>1,402</u>	<u>19,194</u>

15. Investments held with TMCP

The funds that support the Model Trust Bequests and Golden Wedding funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

	2024	2023
	£	£
1585- Golden Wedding	59	59
1479 – Armitage Bequest	3,960	3,676
	<u>4,019</u>	<u>3,735</u>

16. Investment management

During the year the Church paid £10 (2023 £11) to TMCP, the custodians of the Church's investment, as management fees.

17. Change in investment values

	2024	2023
	£	£
Carrying (market) value at beginning of year	3,735	3,898
Additions to investments at cost	-	-
Disposals at carrying value	-	-
Net gain/(loss) on revaluation	284	(163)
Carrying (market) value at end of year	<u>4,019</u>	<u>3,735</u>

Notes to the Financial Statements for the year ended 31st August 2024

18. Cash at bank and in hand

	2024	2023
	£	£
Petty cash	388	368
Nochex donation account	-	-
Virgin Money – church	19,773	19,806
Virgin Money – foodbank	18,828	24,046
Central Finance Board	98,493	85,352
Total	137,482	129,572

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loan and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	464	179
Pension contributions	88	33
Accruals	5,100	2,835
Deferred income	145	272
Total	5,797	3,319

20. Contingent liabilities

No contingent liabilities were identified at 31st August 2024 (2023: £nil)

21. Capital Commitments

There were no capital commitments at 31st August 2024 (2023: £nil).

22. Operating leases

At 31st August the Church had commitments under non-cancellable operating leases as set out below.

	2024		2023	
	Land & buildings	Plant & Machinery	Land & buildings	Plant & Machinery
	£	£	£	£
Operating leases which expire:				
Less than 1 year	-	-	-	352
Between 1 to 5 years	-	-	-	-
Total	-	-	-	352

Notes to the Financial Statements for the year ended 31st August 2024

23. Purposes of funds

Fixed Assets: This holds the value of the premises, equipment and all other fixed assets.

General Church Fund: These are the free reserves available to the charity for use without any restriction.

TMCP 1585: These are free reserves managed by TMCP, but available to the Church for use without any restriction

Restricted Funds: These are funds which have clearly defined conditions for their specific use stated in either a grant agreement, contract, or when the funds were donated.

Associate Pastors & Interns: Funds received from the General Church Fund, Calderdale Methodist Circuit, and Yorkshire West Methodist District, to fund the associate pastors and interns working at Central.

Benevolence Fund: Funds to be spent on individuals in need of support due to personal financial hardship.

Central Foodbank: Funds received and held for the work of the Central Foodbank

Major Building Project: Funds specifically raised for the planned major redevelopment of Central's premises.

Mission – Social Action Fund: Funds received and held for mission and social action work within the community.

TMCP 1479 – Armitage Bequest: Funds held to support the work of Methodist local preachers in Brighouse.

Internal Organisations: This holds funds raised by specific groups or activities within Central to fund the ongoing work of these groups. The individual groups are:- Choir; Flower Committee; Ladies Afternoon Fellowship; Outreach events; Toddlers; Worship Band. At the end of each financial year these groups review their future financial needs and transfer surplus funds to the General Church Fund.

Funds raised for other charities: This holds monies raised by Central, mainly through coffee mornings and retiring collections for other Methodist causes and external charities. This money is transferred to the other organisations on an ongoing basis, the balance at 31st August reflects recently raised funds due to be transferred.

Notes to the Financial Statements for the year ended 31st August 2024

24. Movement in funds – current year

	Opening balance 1 st Sept 23	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 24
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	36,068	137,356	(142,349)	3,200	-	34,275
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,864,054	137,356	(142,349)	3,200	-	5,862,261
Restricted funds						
Associate Pastors & Interns	3,996	-	-	-	-	3,996
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	51,739	43,276	(53,181)	(2,700)	-	39,134
Major Building Project	75,269	2,204	(14,975)	-	-	62,498
Mission – Social Action Fund	-	3,900	(282)	-	-	3,618
TMCP – 1479 – Armitage Bequest	4,083	111	(10)	-	284	4,468
Internal Organisations	3,059	3,910	(2,140)	(500)	-	4,329
Funds raised for other charities	-	2,128	(2,015)	-	-	113
	139,018	55,529	(72,603)	(3,200)	284	119,028
Totals	6,003,072	192,885	(214,952)	-	284	5,981,289

Transfers between funds:

The £3,200 of net transfers to the General Church Fund consists of the following: £2,700 from Central Foodbank for premises costs; £500 donated from the Ladies Afternoon Fellowship.

Notes to the Financial Statements for the year ended 31st August 2024

25. Movement in funds – previous year

	Opening balance 1 st Sept 22	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 23
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	20,818	120,321	(123,559)	18,488	-	36,068
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,848,804	120,321	(123,559)	18,488	-	5,864,054
Designated funds						
Facilities Manager	9,397	-	-	(9,397)	-	-
	9,397	-	-	-	-	-
Restricted funds						
Associate Pastors & Interns	4,924	-	(928)	-	-	3,996
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	47,199	50,372	(44,632)	(1,200)	-	51,739
Major Building Project	144,834	58,573	(128,138)	-	-	75,269
Music Academy	7,891	-	-	(7,891)	-	-
TMCP – 1479 – Armitage Bequest	4,144	113	(11)	-	(163)	4,083
Internal Organisations	2,979	10,337	(10,257)	-	-	3,059
Funds raised for other charities	607	656	(1,263)	-	-	-
	213,450	120,051	(185,229)	(9,091)	(163)	139,018
Totals	6,071,651	240,372	(308,788)	-	(163)	6,003,072

26 Connected organisations and related parties

Connected organisations include The Methodist Church of Great Britain, Yorkshire West Methodist District; Calderdale Methodist Circuit and other Methodist charities and funds within the Connexion.

Connected Organisations	Receipts £	Payments £
Calderdale Methodist Circuit	-	(77,537)
The Methodist Church of Great Britain	-	(1,200)
Yorkshire West Methodist District	1,500	

Related Party Transactions:-
There were no other related party transactions.

27 Post Balance Sheet Event

There are no post balance sheet events to report.

Accounts



Brighouse Central Methodist Church

Trustees' Annual Report and Financial Statements

31st August 2023

**Commercial Street
Brighouse
West Yorkshire
HD6 1AQ**

Registered Charity No. 1129462

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Our Calling

Our statement of call is based upon Central's core belief from Mark 12: 28-31

*"Love the Lord your God with your heart, mind, soul and strength –
and love others as you love yourself".*

A Church which gathers to worship and scatters for mission, where Christ is central.

Who are we?

Brighthouse Central Methodist Church is a friendly, open and inclusive Christian community, welcoming all - believers, doubters and seekers - to share in its life. It is an outward looking church and is committed to finding creative ways to engage with and serve the community.

Our ministry is carried out through worship, outreach, and fun. We invite you to explore faith and spirituality with us.

Our Mission

The mission of Brighthouse Central Methodist Church is to celebrate God's presence and to make God's love of justice and wholeness for all people known within our local community by applying Christ's teachings. We carry out this mission, by providing to members, friends, and others, individually and collectively, opportunities to:

- Create a place of good news in today's world - grace, hope, acceptance and reconciliation
- Offer to the communities around us safe places for worship and acceptance
- Think about life's big questions and take seriously some of faith's answers, allowing room for mystery and uncertainty
- Walk alongside one another when life's journey gets difficult
- Strive for a just world shaped by Jesus' teachings: love, forgiveness, acceptance and service
- Give attention to some of the things the world neglects, like humility, peace, kindness, gentleness, self-control

Our Outreach Strategy:

- To nurture a culture in the church which is people-centred, caring and flexible.
- To develop confidence in evangelism and in the capacity to speak of God and faith in ways that make sense to all involved.
- To encourage and make available varied worship opportunities appropriate for people of all ages, during the week as well as on Sundays.
- To help people grow a greater awareness of God's awesome presence, and to experience God's love, at all stages of life.
- To help our own members and regular attendees grow in their faith and involvement at Central.
- To carry out mission-focused ministries to serve our communities and the wider world

Our Work - A Review of Activities for 2022-23

The Methodist Church reminds us that “Church” can be wherever we gather or scatter, conscious of our calling as disciples of Jesus. We already knew this, but lockdown brought it into sharp focus. There was a great desire to “return to normal” but that was not practically possible or missionally necessary at the time. Our task at that time was to consider what use of our buildings and what pattern of worship would best serve the discipleship of our people and the needs of our local community. We have had to be creative and remain open-minded to new ideas and approaches.

Families

We are aiming to build upon our work with families in the Brighthouse area. Our Lay Pastor has re-started a Toddler Group on a Tuesday morning, which is well attended. Regular attendance is between 17 and 25 children and their grown ups. Notices are given every week about church activities and formal invitations to specific things e.g. Christmas service, Harvest and Easter Eggstravaganza.

Music

The Worship Band work closely together to lead music in worship and have played outside the building on local community event days. New members have been welcomed into the band.

Community

The community links are increasing through different mediums:

Coffee, cake and chat – community coffee morning, a chance for fellowship and building relationships with people who attend. Various activities and charities have been supported over the year.

Wednesday Table Tennis – we have seen links with attendees at table tennis pull through to lunches and worship. Notices about church events have been shared.

Thursday Art Group – independent and collaborative work. Faith based artwork opportunities with links to events or seasons in church.

Support

The inclusive hospitality and compassion shared with those who receive support from Central is evident through the various outreach projects including:

Open Door – this takes place every Friday with regular attendances between 30 and 45, sometimes more. There is an invitation to pray before food, to services and church events. Work with social prescribing team, healthy minds, aging well practitioners and home instead charity. The Staying Well team, who work in the community not only sign post, but bring their clients to the sessions. Strong links with the Foodbank have been made and this has increased in the last six months.

Rest Stop Dementia Café – this has just begun responding to the need for space for carers and those living with dementia to meet with others.

Foodbank – We have recently recruited a new Foodbank Manager who has some creative ideas about how to increase the capacity for those who we serve. People accessing Foodbank provision varies but we have seen an increase in the number of families accessing the Foodbank weekly – not just the school holiday parcels. Prayer Cards go into every food parcel that goes out. Flyers for events and services are also added.

Church Life

In September the Circuit reshaped and put groups of churches into Clusters to begin working together and share resources. Since September we have worshipped together twice, the first service at Bethesda Methodist Church and the second at Central. Both services were very well attended and very uplifting.

Sunday morning services are still being streamed live on Facebook. The Worship Band and Choir have worked well together to create meaningful worship.

The Well – Worship Band led worship and table talks, 7pm on the first Sunday in the month with an average attendance of 50. This is a mixture of people from Brighthouse, the Circuit, new people and those who haven't attended the Sunday morning service since COVID.

The weekly 'Time for God' slot on Friday mornings has continued on Facebook. This short meditative service continues to be part of our weekly worship and is a welcome time of reflection for many. Thanks go to the ministers and local preachers who prepare and deliver these meditations.

Junior Church has continued to be part of our church family every Sunday morning being ably led by our Junior Church coordinator.

Youth Group – initially run as Youth Alpha, this has continued. The young people meet every Sunday evening, except for the first Sunday in the month as that is The Well service. There has been an increase in attendance with many not attending church regularly and some have never attended or been in church.

House Groups and Prayer Groups have continued to meet through the 'Zoom' platform. This seems to be meeting the needs of those wishing to engage in these activities and for the time being at least, will continue in this way.

The weekly notice sheet has continued to be distributed by email, or by hand for those who cannot access it online.

Pastoral Visitors play an important role within our church community. Their diligence and caring support has meant that each church member and adherent has received regular visits. They have been the link for each person to be part of our church family as a whole. Each Pastoral Visitor offers a monthly Prayer Card to each person on their list.

The Church Family Weekend was once again held in Scarborough in January 2023. Those who attended were able to share fun and fellowship together.

Ladies Afternoon Fellowship – this group meets once a month.

Bible Study is held online – currently 2 groups running.

Prayer Groups and Lent Study Groups are held.

Seasonal events – this includes the Christmas weekend, Easter Eggstravaganza (35 children in attendance).

School visits – Schools visited church at Christmas and took part in advent activities and heard the Christmas story. There have also been some schools visits to the Foodbank. Foodbank were invited into an assembly in a local school where previous 'invitation in' has been challenging.

Community Weekend - engaging in a Brighthouse Community weekend has always been an important part of our mission. Sharing in this occasion in June 2023 we invited children to explore faith and life through the Polar Express Story and this included crafts and lots of hot chocolate.

People

Rev Vicky Atkins, minister at Brighthouse Central has been in post now for a year.

Laura Braime, Lay Pastor is a huge support and is involved in much of church life. She is constantly looking at new ways of supporting those in our local community.

Rachel Owens is our new Foodbank Manager. She organises rotas, liaises with community food providers and seeks funding through grants and fundraising activities for this important work.

Stewards Team

The Stewards Team meets on a monthly basis alternately with members of the Leadership Team and chaired by Rev Vicky Atkins and Lay Pastor Laura Braime.

John Holmes – Senior Church Steward

This past year has seen our Stewards Team grow, we have welcomed Janet Ratcliffe and Wendy Tolson to the team, and they have both willingly jumped into the deep end. Rev Vicky has provided structure to the team, and we all have our own responsibilities that should help the church function and grow with clear oversight. The team have stepped up and this past year has seen us deal with many challenges. I cannot thank the team enough for their ongoing commitment and look forward to working with them for the foreseeable future. The church itself has seen Sunday worship attendance rise over the past year showing strong signs of recovery from the pandemic. Our events and group activities have returned only with your support and participation, this is inspirational, and I feel it continues to give us purpose in the community. The future may continue to provide challenges and we will not give up but continue to work through them together. There are still many tasks that could do with extra hands but with more people, the less pressure.

Finally, we mustn't lose sight of the people who organise the Open Door lunches, those who organise and run the Saturday coffee mornings and the refreshments after Sunday morning services. Members of the Flower Team who ensure there are beautiful flowers in church each Sunday, and the Gardening team and the Monday Morning team who help to maintain the church both inside and out. The organisers of Ladies Afternoon Fellowship, and the table tennis. We also have a caring and committed Pastoral Team who provide excellent pastoral support to everyone who attends church.

A sincere thank you to everyone, as it was pointed out by one of the Stewards that there are an awful lot of people who on a regular basis make a huge commitment to keep our church alive, and we say a heartfelt thank you from the Stewards Team.

Each Steward has been assigned specific areas of church to oversee and support and below each Steward sets out details of their areas of work and support.

Wendy Tolson

As the Steward providing the connection between church and Circuit there are several ongoing issues. The most important is the plan for the future of the Circuit which I am sure Rev Vicky will outline in greater detail. Suffice it to say that we all need to embrace the future and where it leads positively and prayerfully. We are entering stationing to find a replacement for Rev Paul Welch for September 2024 and in anticipation of the appointment a new manse has been identified to meet current regulations. Four churches: - Salem, Mount Tabor, Northowram and Lumbutts have closed or are to be closed and sold along with other surplus properties, so it is a busy time for the graveyard and property committees.

Peter Blackburn

The Hall roof has been completed although the building project is no more but we do want to implement some of the elements which were meant to be included in that work such as the disabled access and the Hall floor. The work to the toilets has started and we hope for completion by end of July. A lot of work is being done with Health & Safety and Fire Drills to try and redress the reviews not done because of COVID. We are really grateful to the Monday Team for all the work they do both in the buildings and to the garden. The Property & Finance Committee consists of 7 people and there's a lot to do in an old building like ours and the work never stops. After the turmoil that COVID and Lockdown brought to everyone's life we can now settle back to something approaching normality.

David Ingram

I have been asked as Steward to look at charities that as church we can help. Recently we have raised money for Christian Aid and sponsored Matt running in Leeds to raise £500 for Overgate. Next, I intend to bring CICS to the church's attention. There will be envelopes in pews for 3 charities over the next year and if members have a favourite charity they wish to bring to our church family's attention for their prayers etc. then I will consider this.

Val McLeod

As the Steward responsible for Worship, I am grateful to the Choir, organists and Worship Band including all the people who have been willing to help with the 'Local Arrangement' services and hope that others will also be willing to participate in future services.

Linda Freeman

Morning services continue to be livestreamed with most viewings happening over the subsequent week. Some improvements have been made to the sound recently so that the Choir and congregation can be heard more clearly but for the full effect, a wireless microphone system for the Choir's corner will be needed. Property & Finance Committee have approved this purchase and Robbie Freeman will be installing it. We continue to be very grateful to Rev. Graham Smith for all his hard work in preparing our screen presentations. Thanks also to the "tech team" which is only very small and new members would be welcomed.

Laura Braime - Community and events:

In terms of events in the last 12 months, we have done quite a lot of the 'usual stuff'. We had the Christmas Market weekend with Nativity Festival. There were a lot of people joining us and some people came from the Nativity Festival to other things over Christmas, including our Nativity Service and Christingle.

We've had Roger Davies' band concert which was sold out with 300 people filling the church and the Easter Eggstravaganza when we welcomed 32 children.

We have done the 1940s weekend which was successful. Afternoon teas with cakes on Saturday, then Sunday with the songs of praise with the Choir which was well attended with people from across the Circuit and the wider community.

We've started 'The Well' monthly evening sessions with the Worship Band, which was a rousing success. We also have Marsh Ladies Choir and the Brighthouse and Rastrick Brass Band concerts to look forward to.

Open Door lunches have grown from 14 to over 30, sometimes over 50 each week.

We have restarted the Art Group, and Toddlers Group which has approximately 20 children attending each week, but we've had contact with over 50 families.

Youth Alpha has grown into a Youth Group. We went to Cliff Festival this year and we're hoping to expand on this and go again next year.

Janet Ratcliffe

The Foodbank is currently undergoing a period of transition as we have recently appointed a new Foodbank Manager. Help from members of church, whatever time they can give would be very much appreciated to enable us to keep the Foodbank running alongside the current volunteers, serving the needs of our Brighthouse Community. Wesley House is where the Foodbank is based, and operates on a Friday 1 - 3pm, though the collection of donations at supermarkets and other churches happens throughout the week. We are also in the process of transferring excess stock from a unit in Huddersfield to Wesley House and closing the Huddersfield unit down.

The Safeguarding Team have been meeting on a 4/6 weekly basis and first and foremost the team deals with all concerns of child and adult welfare referred to the church Safeguarding Officer, Val Eggleton. We have updated all the policies and procedures for church which were accepted at a recent Church Council meeting. We continue to monitor who needs to attend the Introductory Safeguarding training if they have taken on a new role within church or notify those who need to attend the Refresher or Advanced Courses. We also keep a record of everyone needing a DBS and when it's time for renewal.

Church Premises

Many difficult decisions have constantly had to be made regarding the proposed re-development of our premises. The original building scheme proved too expensive to proceed with and so a modified second scheme was proposed. Unfortunately, the continuity of rising costs in all areas of building work alongside the withdrawal of some external grants has meant that once again any significant building work has been put on hold.

Conversations are being had into the completion of roofing works outstanding from the Quinquennial Property Report undertaken in 2018.

The church trustees are kept up to date with changing plans and situations and have to give their approval for any decisions necessary to move forward.

The Circuit Property and Finance Group are kept up to date with the current situation and regular meetings are held between representatives from the Circuit Property & Finance group and the church.

Our Plans for the Future:

A Vision Day was held on 19th February 2023 in which we did a SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis for the church. At the end of that meeting there were several questions unanswered that required background work and an invitation was given to anyone who wished to join a team to investigate some of the questions raised, to make themselves known. This was the forming of the Living Stones Team.

The Living Stones Team is made up of a variety of people from across the congregation.

Revd Vicky Atkins – Minister and Circuit Superintendent, Laura Braime – Lay Pastor, Val Clarkson – Treasurer (outgoing), Richard Holmes – Treasurer (incoming), Janet Ratcliffe, Martyn Dowell, Val Eggleton, Michael Roughton, Val McLeod, David Brackenridge and Brian Clayton.

The Living Stones Team looked at the SWOT analysis and each took questions or areas to investigate and began the research. The team asked another member of the congregation Brian Shea, with expertise in statistics, to support with some of the fact finding and data gathering. Extensive research regarding the context of BCMC has been undertaken:

- ONS
- Indices of deprivation
- Community Survey internal and external
- Taking stock of what we already do
- Provision Mapping of Brighouse – what's on where, when?
- Discussion with professionals regarding 'gaps' in support for people.
- Property searches – What other options could there be?

It was felt that the Living Stones Team needed to consider future development with a focus on 1) people (mission and discipleship) and 2) property. The team then split into two sub-groups but met together regularly.

The team reported back to the Church General Meeting in June with their current findings and possible options for both people and property and meeting was happy for the Living Stones Team to continue with the work it had begun.

Development of existing provision:

Suicide prevention grant – this has been put into funders for training to support mental health and wellbeing, with focus on Friday sessions and includes lunches and foodbank. Within the funding bid, we have requested additional funding to enable opening at an additional time during the week for those who access Friday provision and need someone to talk to.

Opportunities for increased participation of groups within church services / events– e.g. could ask toddlers to come and be in the nativity service, ask art group to create a piece for Remembrance service, etc. The festival of cribs worked well last year with groups in church creating their own nativity scenes.

To make the most of missional opportunities, there needs to be consistent invitation to various activities at church and the building of relationships.

Financial Review

The summary financial figures below are taken from the full independently examined financial statements which follow on pages 15 to 28.

Extracted from Statement of Financial Activities:-

Total Church Funds: Deficit of £68,579 (Deficit of £84,053 in 2021-22)

General Church Funds: Surplus of £36,141 (Deficit of £4,896 in 2021-22)

Extracted from Balance Sheet:-

	At 31/8/23	at 31/8/22
Fund Balances:	£	£
General Church Funds:	36,068	20,818
Facilities Manager	-	9,397
Major Building Project Fund:	75,269	144,833
Foodbank:	51,739	47,199
Other funds:	12,069	21,477
Total Church Funds:	175,145	243,724 (excluding value of fixed assets)
Cash in Bank:	£	£
Central Finance Board:	85,353	171,877
Current Accounts	43,852	42,488

With the Pandemic now behind us we are trying, gingerly to return to church-life as we knew it, and this year saw the return of three major fund-raising events – A Concert in March, Gift Day in April and Treasurer’s Challenge which began in June and at the time of writing is on-going. All of these, along with the transfer of funds from the Facilities Manager and Music Academy funds account for the increase in General Church Funds which in turn has led to us not needing a further bail-out payment from the Circuit.

Room Bookings continue to improve and we have been able to capitalise on the closure of other buildings in the town – we have secured three new regular bookings which are to commence Sept/Oct 2023 and which should increase our income from this source circa £15k p.a.

Income from church activities also continues to flourish – from a very slow start, our Open Door Lunches have grown in popularity and donations. Table Tennis, Art Club, Book Exchange, Centralpedes Walking Group, Coffee & Chat, all continue to make regular and much appreciated contributions to the General Fund

Repairs to the School Hall Roof mentioned in last year’s report are now complete however due to weather conditions at the time, along with the theft of lead, the interior of the building suffered, as did the funds and we were left with plastering repairs in various parts of the building.

After what seemed a drawn out process the refurbishments of the main toilets was all but completed by the end of the year.

This report will focus on the main charitable funds and their respective activities during the last year.

General Church Fund:

This unrestricted fund covers the day-to-day operations of the Worshipping Church and its premises.

The budget for 2022-23 projected a deficit of £476, based on income of £109,880, expenditure of £128,844, and net transfers from other funds of £18,488.

Total income actually came to £120,319, £10,439 above budget and expenditure was £123,559, £5,285 under-budget. With the transfers of £18,488, this saw the General Church Fund increase by £15,248 in the year.

The majority of Central's income, £90,955, has come from church members through regular giving, donations, and income from various events and activities. Room letting income was slightly below budget at £13,305, but much improved from the previous year which was significantly affected by Covid lockdowns and issues with the leaking roofs.

Expenditure was below budget, by £5,285. Repairs and Maintenance exceeded budget by just over £4,000, due mainly to a new boiler and Fire alarm system. However, this was offset by the anticipated increase in utilities not taking effect as quickly as thought resulting in gas and electricity charges being below budget by £6,878 – other savings were to be had across the board. The largest single cost item remains Central's contribution to the Calderdale Circuit's running costs, at £72,019 for the year.

Major Building Project Fund:

The Fund started the year with a balance of £144,833 but as to be expected, roof repairs and toilet refurbishment have eaten into this which accounts for the much reduced balance of £75,269. It should also be noted that there have been no grants or fundraising specifically for this fund during the period. However the fund does continue to benefit from the increase in Interest rates, albeit the balance has shrunk considerably.

Central Foodbank:

Despite an increase in demand from the community the Foodbank continues to thrive as is reflected in the increase in assets (stock and funds) from £47,199 to £51,739. This in the main is due to donations as opposed to grants and fundraising, none of which have been prevalent due to the transition between the Foodbank Manager leaving and a new one being appointed.

The Future – Financially:

The Church continues to be reliant on regular giving, donations, fundraising and room lettings as the main sources of income and whilst we can be optimistic on this front we must also be aware of, and properly manage our expenditure. There is still work to be done with the improvement of access and the forthcoming Quinquennial Report will undoubtedly raise other areas of concern. The increase in utility bills anticipated last year is now a reality. Whilst we remain positive about the future we cannot and should not be complacent.

Governance Information

Church Address: Central Methodist Church, Commercial Street, Brighouse, HD6 1AQ

Governance:

Act of Parliament - The Methodist Church Act 1976. Brighouse Central Methodist Church operates under the Constitutional Practice and Discipline of the Methodist Church (CPD).

Our Objectives:

As a member church of The Methodist Church of Great Britain our objectives are:-

- The advancement of the Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church.

- Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church.

- Any charitable purpose for the time being of any society or institution being a society or institution subsidiary or ancillary to the Methodist Church.

- Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Recruitment of Trustees:

The Church Council is the Trustee body for the Church. All members of the Church Council are therefore Trustees of the Charity. The constitution of the Church Council is set out in CPD which outlines a range of ex-officio members of Church Council to ensure that all areas of the Church's life are represented on the Council. CPD also details the processes for appointing and electing other persons as members of the Church Council.

Trustees as at 30th October 2023

Rev Vicky Atkins (chair), Christine Cliffe (secretary)

Jennifer Blackburn, Peter Blackburn, Laura Braime, David Carter, Val Clarkson, Helen Clayton, Val Eggleton, Linda Freeman, Sheila Hoodlass, John Holmes, Richard Holmes, David Ingram, Pippa Lupton, Val McLeod, Janet Ratcliffe, Susan Yates, Wendy Tolson, Robbie Freeman, Michael Roughton, Brian Clayton, Susan Burton, and Lana Flood

The following also served as trustees during the period 1st Sept 2022 to 31st August 2023:-
Carolyn Stafford

Independent Examiners: Sleigh & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Bankers: Virgin Money, 12 Bradford Road, Cleckheaton, BD19 3RJ

Central Finance Board of the Methodist Church, 9 Bonhill St, London, EC2A 4PE

Organisational Policies

Pay Policy:

Central follows The Methodist Church of Great Britain's pay policies and guidance for all posts. Rates of pay are reviewed annually, and all staff are paid at least the Real Living Wage as issued by the Living Wage Foundation.

Investments:

Central invests any cash funds which are surplus for day-to-day cashflow requirements into a deposit fund held by the Central Finance Board of the Methodist Church.

The funds that support the Model Trust Bequests and Golden Wedding funds are held by the Trustees for Methodist Church Purposes in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long-term investments.

Reserves:

Central's reserves policy is reviewed annually and was last reviewed in October 2023. The current policy is to hold unrestricted free reserves within an ideal range of £40,000 to £60,000, and a minimum target level of £30,000. The minimum figure was calculated with reference to the monthly and annual cash-flow cycles to ensure cash balances in the General Church Fund remain positive throughout the year, specifically in relation to the quarterly payment of the Circuit Assessment. The ideal range was agreed as being suitable when considering loss of income contingency planning. In light of the Church's experience in the recent pandemic the ideal range has been reduced to reflect that giving and donations continued, and that the largest risk to income related to room lettings and event income.

As at 31st August 2023 the unrestricted free reserves totalled £36,127 (2022: £20,877). These reserves are below the ideal range. It is part of Central's long-term financial strategy to increase reserves through increasing unrestricted income and moving back to annual surpluses rather than deficits.

Funds held in restricted funds are by nature held for specific purposes or projects within the church and are not included with the reserves policy. As at 31st August 2023 restricted funds included the Major Project Fund (£75,269), Central Foodbank (£51,739), and other restricted funds (£12,069).

Fundraising activities:

Central does not use any professional fundraiser or commercial participator to carry out activities on the charity's behalf.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Public Benefit Statement:

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. This Trustees' report clearly sets out Central's charitable objects, our current activities and how they benefit the public.

Tangible fixed assets for use by the charity:

Details of movements in fixed assets are set out in note 12 to the accounts.

Recognition of Liabilities:

Liabilities are recognised when there is a legal or constructive obligation committing the organisation to the expenditure.

Declarations

I confirm that these accruals-based accounts for the year to 31st August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.



Treasurer, Richard Holmes

Date: 30th October 2023

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31st August 2023 were presented to the meeting of the Church trustees held on 30th October 2023



Chair of the meeting, Rev Vicky Atkins

Date: 30th October 2023

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Brighthouse Central Methodist Church for the year ended 31 August 2023 set out on pages 15 to 27. 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 not 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.

Signature of independent examiner:



Name of independent examiner: Jonathan Stead

Relevant professional qualification of independent examiner: Chartered Certified Accountant

Name of firm: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighthouse, HD6 4AH

Date: 4/10/24

Statement of Financial Activities for the year ended 31st August 2023

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2023
		£	£	£	£
Income					
Offerings	4	50,608	-	-	50,608
Donated Goods and Services	4	-	-	30,333	30,333
Donations	4	25,076	-	19,851	44,927
Grants	4	-	-	54,049	54,049
Gift Aid	4	14,439	-	388	14,827
Interest and investment income	5	832	-	2,871	3,703
Internal organisations	6	-	-	10,337	9,309
Other charitable income	7	29,366	-	2,223	31,589
Total income		120,321	-	120,052	240,373
Expenditure					
Circuit assessment		72,019	-	-	72,019
Grants and donations		1,245	-	-	1,245
Property maintenance		9,032	-	126,986	136,018
Insurance, utilities etc		18,491	-	97	18,588
Office expenses		491	-	-	491
Other expenditure		22,281	-	19,916	42,197
Internal organisations		-	-	10,258	10,258
Total expenditure		123,559	-	185,230	308,789
Net income / (expenditure) before transfers		(3,238)	-	(65,178)	(68,416)
Gains/(losses) on monetary investments	17	-	-	(163)	(163)
Gross transfers between funds		18,488	(9,397)	(9,091)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		15,250	(9,397)	(74,432)	(68,579)
Total funds brought forward at 1st Sept		5,848,804	9,397	213,450	6,071,651
Total funds carried forward at 31st Aug		5,864,054	-	139,018	6,003,072

Balance Sheet as at 31st August 2023

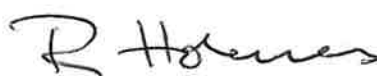
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
Fixed assets						
Church building and other property 12		5,827,927	-	-	5,827,927	5,827,927
Current assets						
Stock in hand	13	-	-	25,964	25,964	23,604
Debtors and prepayments	14	19,194	-	-	19,194	45,639
Investments with TMCP	15	59	-	3,675	3,734	3,897
CFB deposits	18	283	-	85,069	85,352	171,877
Cash at bank and in hand	18	19,910	-	24,310	44,219	43,302
		39,446	-	139,018	178,464	288,319
Liabilities						
Creditors: amounts falling due within one year	19	(3,319)	-	-	(3,319)	(44,595)
Net current assets		36,127	-	139,018	175,145	243,724
Total assets less current liabilities		5,864,054	-	139,018	6,003,072	6,071,651
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
Net assets		5,864,054	-	139,018	6,003,072	6,071,651
Funds	23, 24 & 25					
				Unrestricted funds		
				General funds	5,864,054	5,848,804
				Designated funds	-	9,397
				Restricted funds	139,018	213,450
				Total funds carried forward at 31st August	6,003,072	6,071,651

The financial statements were approved Church Council on 30th October 2023 and signed on their behalf by:

Rev Vicky Atkins
Chair of Trustees



Richard Holmes
Treasurer



The notes on pages 17 to 27 form part of these financial statements.

Notes to the Financial Statements for the year ended 31st August 2023

1. Accounting framework and policies

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

a, Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b, Public benefit entity

Brighthouse Central Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c, Preparation of the accounts on a going concern basis.

Based on the monetary assets and human resources available at 31st August 2022 the trustees believe that the Church is a going concern. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

d, Fund accounting

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the charitable objectives of Central

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes (see note 23).

Restricted income funds are funds subject to specific restrictions imposed by the donors, funders, or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund, including where appropriate a fair allocation of overheads and support costs.

e, Income

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

f, Deferred income

Any income received in this accounting period which relates to activities to be undertaken in future accounting periods is deferred.

g, Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h, Donated services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

i, Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j, Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Notes to the Financial Statements for the year ended 31st August 2023

k, Tangible fixed assets -

Freehold property is shown in the accounts at the insured value as calculated by Methodist Insurance PLC.

Individual fixed assets costing £1,000 or more are capitalised over their estimated useful economic lives on a straight line basis as follows:-

Category	Annual Rate
Major structural improvements	10%
Other premises improvements	20%
Computers and other equipment	33.3%

One full year's depreciation is charged in the year of purchase.

l, Stock

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.

m, Investments

Current asset investments include any deposit funds which are not readily accessible within one week.

n, Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which are accessible within one week.

o, Creditors and provisions

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.

p, Pension contributions

Central operates a pension scheme in compliance with the workplace pension requirements. In line with the regulations employees are auto-enrolled into a workplace pension when the necessary requirements are met. At present no employees meet the necessary requirements.

Contributions due to employees' pensions are charged to the Statement of Financial Activities in the period to which they relate. Details of the contributions in this financial year can be seen in the notes to the financial statements.

q, Taxation

Central is exempt from payment of income and corporation tax on its charitable activities.

Central's activities are exempt under VAT regulations; therefore it is not VAT registered. All irrecoverable input VAT incurred is included on the relevant cost line.

r, Capital commitments

Central had no capital commitments on the date the accounts were approved.

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Financial Statements for the year ended 31st August 2023

3 Statement of Financial Activities for previous year

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2022
Income		£	£	£	£
Offerings	4	48,389	-	-	48,389
Donated Goods and Services	4	476	-	27,676	28,152
Donations	4	8,478	-	11,405	19,883
Grants	4	23,761	-	29,997	53,758
Gift Aid	4	11,272	-	1,548	12,820
Interest and investment income	5	-	-	871	871
Internal organisations	6	-	-	7,266	7,266
Other charitable income	7	16,005	-	1,427	17,432
Total income		108,381	-	80,190	188,571
Expenditure					
Circuit assessment		74,214	-	-	74,214
Grants and donations		1,200	-	1,150	2,360
Property maintenance		2,897	-	79,355	82,252
Insurance, utilities etc		14,310	-	-	14,310
Office expenses		590	-	-	590
Other expenditure		19,168	-	70,321	89,489
Internal organisations		-	-	9,151	9,151
Total expenditure		112,379	-	159,987	272,366
Net income / (expenditure) before transfers		(3,998)	-	(79,797)	(83,795)
Gains/(losses) on monetary investments	17	-	-	(258)	(258)
Gross transfers between funds		(898)	-	898	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(4,896)	-	(79,157)	(84,053)
Total funds brought forward at 1st Sept		5,853,700	9,397	292,607	6,155,704
Total funds carried forward at 31st Aug		5,848,804	9,397	213,450	6,071,651

Notes to the Financial Statements for the year ended 31st August 2023

4. Donated income

	Unrestricted funds	Designated funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Offerings	50,608	-	-	50,608	48,389
Donated services and goods					
Equipment	-	-	-	-	476
Food for foodbank	-	-	30,333	30,333	27,676
Storage for foodbank	-	-	-	-	-
	-	-	30,333	30,333	28,152
Donations					
Donations	24,576	-	19,851	44,427	19,883
Legacies	500	-	-	500	-
	25,076	-	19,851	44,927	19,883
Grants					
Arnold Clarke Autos	-	-	-	-	2,500
Calderdale Circuit	-	-	-	-	31,071
DCMS	-	-	24,549	24,549	-
Community Foundation for Calderdale	-	-	-	-	4,000
DCMS	-	-	24,549	24,549	-
Hillards Charitable Trust	-	-	1,000	1,000	-
Sainsburys	-	-	500	500	500
Sir George Martin Trust	-	-	-	-	500
TMCP	-	-	25,000	25,000	-
YHCP	-	-	3,000	3,000	-
Yorkshire West Methodist District	-	-	-	-	5,187
	23,761	-	54,049	54,049	53,758
Gift Aid	14,439	-	388	14,827	12,820
Total	90,123	-	104,621	184,744	163,002

5. Interest and investment income

	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Central Finance Board	830	-	2,758	3,558	771
TMCP	2	-	113	115	100
Total	832	-	2,871	3,703	871

Notes to the Financial Statements for the year ended 31st August 2023

6. Internal organisations income

	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Cliff Fest	-	-	586	586	-
Flower fund	-	-	1,055	1,055	1,776
Founders Music	-	-	-	-	196
Ladies Afternoon Fellowship	-	-	392	392	266
Scarborough Weekend	-	-	7,276	7,276	4,870
Toddlers	-	-	1,028	1,028	-
Total	-	-	10,337	10,337	7,266

7. Income from other charitable activities

	Unrestricted funds	Designated funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Church room lettings	13,305	-	-	13,305	7,630
Weddings and funeral	160	-	-	160	2,253
Events and activities	15,901	-	2,223	18,124	7,549
Total	29,366	-	2,223	31,589	17,432

8. Staff costs, staff numbers, and trustee remuneration and expenses.

Employee costs during the year were:

	2023	2022
	£	£
Gross wages and salaries	15,407	42,618
Social security costs	107	1,351
Pension contribution	290	665
Apprenticeship Levy	463	-
Total	16,815	45,347

The charity does not hold or administer any pension fund or defined benefit pension scheme for employees, it does operate a defined contribution pension scheme. The charity makes defined contributions of 6% of a qualifying employee's gross salary into a workplace pension scheme held and administered by The Pension's Trust.

The Apprenticeship Levy payment includes £316 in back payments from 2018 to 2022, and £147 for 2023.

No employees received employee benefits that totalled more than £60,000

The average monthly head count was 3 staff (2022: 5 staff).

No expenses were paid for reimbursing travel costs for attending meetings (2022: nil).

Notes to the Financial Statements for the year ended 31st August 2023

9. Volunteer contributions

The value of volunteers' time is not included in the accounts, however it should be noted that Central can only undertake its work due to the many hours of volunteering that our Church members and many others from our community contribute on a daily basis.

10. Net income / (expenditure)

These are stated after charging:

	2023	2022
	£	£
Independent examiners fees	642	612

11. Valuation of donated goods and services

Central Foodbank relies upon the donations of food and other items from members of the public, local businesses and supermarkets. The amount of food distributed during the year was valued at £27,973. At 31st August 2023, the value of food held in stock was estimated at £25,964.

	2023	2022
	£	£
Food and other items distributed through the foodbank	27,973	20,428

12. Tangible fixed assets

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties	Other fixed assets including vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£	£
Cost						
At 1st Sept 2022	5,597,368	-	-	-	230,559	5,827,927
Additions	-	-	-	-	-	-
At 31st Aug 2023	5,597,368	-	-	-	230,559	5,827,927
Depreciation						
At 1st Sept 2022	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2023	-	-	-	-	-	-
Net Book Value						
At 31st Aug 2023	5,597,368	-	-	-	230,559	5,827,927
At 31st Aug 2022	5,597,368	-	-	-	230,559	5,827,927

The freehold property consists of the Church premises on Parsonage Lane, Brighouse, including Wesley House. As functional fixed assets the properties and fixtures are shown at their deemed cost, which was their insurance replacement value in 2015.

Notes to the Financial Statements for the year ended 31st August 2023

13. Stock

	2023	2022
	£	£
Donated food	25,964	23,604

14. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	-	-
Prepaid Circuit Assessment	19,038	19,017
Other prepayments	-	-
Accrued income	156	26,622
	19,194	45,639

15. Investments held with TMCP

The funds that support the Model Trust Bequests and Golden Wedding funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

	2023	2022
	£	£
19014 - Model Trust Bequests	-	-
1585- Golden Wedding	59	59
1479 – Armitage Bequest	3,675	3,838
	3,734	3,897

16. Investment management

During the year the Church paid £11 (2022 £12) to TMCP, the custodians of the Church's investment, as management fees.

17. Change in investment values

	2023	2022
	£	£
Carrying (market) value at beginning of year	3,838	4,096
Additions to investments at cost	-	-
Disposals at carrying value	-	-
Net gain/(loss) on revaluation	(163)	(258)
Carrying (market) value at end of year	3,675	3,838

Notes to the Financial Statements for the year ended 31st August 2023

18. Cash at bank and in hand

	2023	2022
	£	£
Petty cash	368	455
Nochex donation account	-	359
Virgin Money – church	19,806	20,019
Virgin Money – foodbank	24,046	22,469
Central Finance Board	85,352	171,877
Total	129,572	215,179

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loan and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	179	412
Pension contributions	33	141
Accruals	2,835	44,042
Deferred income	272	-
Total	3,319	44,595

20. Contingent liabilities

No contingent liabilities were identified at 31st August 2023 (2022: £nil)

21. Capital Commitments

There were no capital commitments at 31st August 2023 (2022: £nil).

22. Operating leases

At 31st August the Church had commitments under non-cancellable operating leases as set out below.

	2023		2022	
	Land & buildings	Plant & Machinery	Land & buildings	Plant & Machinery
	£	£	£	£
Operating leases which expire:				
Less than 1 year	352	-	-	386
Between 1 to 5 years	-	-	-	-
Total	352	-	-	386

Notes to the Financial Statements for the year ended 31st August 2023

23. Purposes of funds

Fixed Assets: This holds the value of the premises, equipment and all other fixed assets.

General Church Fund: These are the free reserves available to the charity for use without any restriction.

Model Trust Bequests & TMCP 1585: These are free reserves managed by TMCP, but available to the Church for use without any restriction

Designated Funds: These are unrestricted funds specifically designated for a purpose by the Trustees.

Restricted Funds: These are funds which have clearly defined conditions for their specific use stated in either a grant agreement, contract, or when the funds were donated.

Associate Pastors & Interns: Funds received from the General Church Fund, Calderdale Methodist Circuit, and Yorkshire West Methodist District, to fund the associate pastors and interns working at Central.

Benevolence Fund: Funds to be spent on individuals in need of support due to personal financial hardship.

Central Foodbank: Funds received and held for the work of the Central Foodbank

Major Building Project: Funds specifically raised for the planned major redevelopment of Central's premises.

Music Academy: Funds, income and grants, received for the work of Brighouse Central Music Academy. This project has now ceased.

TMCP 1479 – Armitage Bequest: Funds held to support the work of Methodist local preachers in Brighouse.

Internal Organisations: This holds funds raised by specific groups or activities within Central to fund the ongoing work of these groups. The individual groups are:- Choir; Flower Committee; Ladies Afternoon Fellowship; Outreach events; Toddlers; Worship Band. At the end of each financial year these groups review their future financial needs and transfer surplus funds to the General Church Fund.

Funds raised for other charities: This holds monies raised by Central, mainly through coffee mornings and retiring collections for other Methodist causes and external charities. This money is transferred to the other organisations on an ongoing basis, the balance at 31st August reflects recently raised funds due to be transferred.

Notes to the Financial Statements for the year ended 31st August 2023

24. Movement in funds – current year

	Opening balance 1 st Sept 22	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 23
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	20,818	120,321	(123,559)	18,488	-	36,068
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,848,804	120,321	(123,559)	18,488	-	5,864,054
Designated funds						
Facilities Manager	9,397	-	-	(9,397)	-	-
	9,397	-	-	-	-	-
Restricted funds						
Associate Pastors & Interns	4,924	-	(928)	-	-	3,996
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	47,199	50,372	(44,632)	(1,200)	-	51,739
Major Building Project	144,834	58,573	(128,138)	-	-	75,269
Music Academy	7,891	-	-	(7,891)	-	-
TMCP – 1479 – Armitage Bequest	4,144	113	(11)	-	(163)	4,083
Internal Organisations	2,979	10,337	(10,257)	-	-	3,059
Funds raised for other charities	607	656	(1,263)	-	-	-
	213,450	120,051	(185,229)	(9,091)	(163)	139,018
Totals	6,071,651	240,372	(308,788)	-	(163)	6,003,072

Transfers between funds:

The £18,488 of net transfers to the General Church Fund consists of the following; £9,397 from the designated Facilities Manager fund, £1,200 from Central Foodbank for premises costs; £7,891 of surplus funds transferred from the Music Academy which had ceased operating this was unspent trading income and should have been recorded as being without restriction.

Notes to the Financial Statements for the year ended 31st August 2023

25. Movement in funds – previous year

	Opening balance 1 st Sept 21	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 22
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	25,714	108,381	(112,379)	(898)	-	20,818
Model Trust Bequests	-	-	-	-	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,853,700	108,381	(112,379)	(898)	-	5,848,804
Designated funds						
Facilities Manager	9,397	-	-	-	-	9,397
	9,397	-	-	-	-	9,397
Restricted funds						
Associate Pastors & Interns	5,026	22,174	(25,265)	2,989	-	4,924
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	39,904	48,529	(40,034)	(1,200)	-	47,199
Major Building Project	228,716	(1,445)	(82,438)	-	-	144,834
Music Academy	10,261	808	(928)	(2,250)	-	7,891
TMCP – 1479 – Armitage Bequest	4,314	100	(12)	-	(258)	4,144
Internal Organisations	3,514	7,266	(9,151)	1,351	-	2,979
Funds raised for other charities	-	2,758	(2,159)	8	-	607
	292,607	80,190	(159,987)	898	(258)	213,450
Totals	6,155,704	188,571	(272,366)	-	(258)	6,071,651

26 Connected organisations and related parties

Connected organisations include The Methodist Church of Great Britain, Yorkshire West Methodist District; Calderdale Methodist Circuit and other Methodist charities and funds within the Connexion.

Connected Organisations	Receipts £	Payments £
The Methodist Church of Great Britain	-	(1,200)
Yorkshire West Methodist District	-	-
Calderdale Methodist Circuit	-	(72,019)

Related Party Transactions:-

There were no other related party transactions, other than the payments to trustees for services detailed in Note 8.

27 Post Balance Sheet Event

There are no post balance sheet events to report.

Accounts



Brighouse Central Methodist Church

Trustees' Annual Report and Financial Statements

31st August 2022

**Commercial Street
Brighouse
West Yorkshire
HD6 1AQ**

Registered Charity No. 1129462

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Our Calling

Our statement of call is based upon Central's core belief from Mark 12: 28-31

*"Love the Lord your God with your passion, prayer, intelligence and energy –
and love others as you love yourself".*

A Church which gathers to worship and scatters for mission, where Christ is central.

Who are we?

Central is a Methodist Church that welcomes all, worships passionately, challenges the status quo, and seeks to transform the world through God's love. Central is innovative and pioneering in its efforts to be a place of positive change within ourselves, within our community, and within our denomination. Central is a Christian community whose members are motivated by their faith to use their resources, including time and premises, to apply the values of the gospel through worship and service.

Our Mission

Central's mission is based on its statement of call to deepen faith through worship and challenging study, to create an engaged community through inclusiveness and caring, and to transform the world through active service and prophetic leadership.

Our Vision

The vision of Central is to reach more people, touch more lives locally and globally, and continue growing and building our resources in order to be a catalyst for change and possibility by responding to God's call.

Our Worship Objective

Central's objective in worship is to be welcoming to all; to provide spiritual guidance, acceptance, inspiration and support to all; to be a place where we can tell our stories and listen to God; and to offer uplifting and intelligent worship.

We seek to develop and broaden our worshipping experience using the talents, gifts and skills of God's people in this place.

Our Outreach Strategy:

- To welcome ALL regardless of race, colour, national origin, gender, sexual orientation, marital or economic status, age, physical or mental condition
- To reach the non-church goers (through sharing community events and offering non-traditional worship at untraditional times)
- To reach the spiritually hungry, regardless of background
- To carry on mission-focused ministries to serve our neighbourhood and the global community
- To help our own members and regular attendees grow in their faith and involvement at Central

Our Work

The Methodist Church reminds us that “Church” can be wherever we gather or scatter, conscious of our calling as disciples of Jesus. We already knew this, but lockdown brought it into sharp focus. There was a great desire to “return to normal” but that was not practically possible or missionally necessary at the time. Our task at that time was to consider what use of our buildings and what pattern of worship would best serve the discipleship of our people and the needs of our local community.

We have had to be creative and remain open-minded to new ideas and approaches.

This report will highlight changes we have made and the small steps that have been embraced to find our way back to some sort of normality as we enter the post Covid stage.

We are once again looking to support:

Families

We are aiming to build upon our work with families in the Brighthouse area. Our Children & Families Worker launched a Toddler session on a Tuesday morning called ‘Small World Play’. This gives young children the chance of roleplay by being a person they may see in the community e.g. Hairdresser, Optician, Police Officer, Shopkeeper etc. This has been widely embraced by families in the community.

Sunday morning worship has welcomed children back. Our Junior Church coordinator has made up activity bags which the children have access to at the back of church.

Music

Although the Music Academy no longer runs lessons at Central there is still a wealth of talent. The Worship Band work closely together to lead music in worship and have played outside the building on local community event days. New members have been welcomed into the band.

Community

Brighthouse Central was approached by local MP Craig Whittaker to host a Pensioners Fair. This proved to be a popular and busy event with various stalls advertising different services to which pensioners could obtain information from. We also provided refreshments.

Support

Friday lunches have been invaluable for people who are homeless, hungry or lonely. Since starting this service again numbers have been quite low but there are initiatives as to how we can build this up again.

It is important to the members of Brighthouse Central to hold that vision of playing our part in the transformation of society by sharing the gifts we have been given - and sharing a smile!

Review of 2021-22

Church Life:

- Sunday morning services are still being streamed live on Facebook. Better cameras and equipment have helped us overcome some of the issues we had, particularly with the sound quality. Towards the end of the year, we were able to run longer 'in person' services and invite other preachers into the pulpit. The Worship Band continued to lead our music along with occasional contributions from a small number of the choir.
- The weekly 'Time for God' slot on Friday mornings has continued on Facebook. This short meditative service continues to be part of our weekly worship and is a welcome time of reflection for many. Thanks go to the ministers and local preachers who prepare and deliver these meditations.
- Jodi, our Children & Families Worker continued to engage with the older children and young people, usually midweek through Facebook.
- Junior Church have continued to be part of our church family every Sunday morning being ably led by our Junior Church coordinator.
- House Groups and Prayer Groups have continued to meet through the 'Zoom' platform. This seems to be meeting the needs of those wishing to engage in these activities and for the time being at least, will continue in this way.
- The weekly notice sheet has continued to be distributed by email, or by hand for those who cannot access it on line.
- Pastoral visitors play an important role within our church community. Their diligence and caring support has meant that each church member and adherent has received regular visits. They have been the link for each person to be part of our church family as a whole. Each Pastoral Visitor offers a monthly Prayer Card to each person on their list.
- The Church Family Weekend was once again held in Scarborough. This weekend, held in January 2022, was the first one post Covid. Those who attended were able to share fun and fellowship together. The children enjoyed flying kites on the beach.
- Brighthouse Central has always tried to reach out to the wider community in Brighthouse. This was difficult during Lockdown but post Covid we have made our Worship Centre available on some important days we felt needed to be marked.
 - Ukraine. When the war started in Ukraine we opened the Worship Centre for private prayer. Children from local Primary schools were invited to write prayers and a vigil was held on the grass outside church for which one school choir came along to sing.
 - Queen's Platinum Jubilee. Window displays in the Worship Centre depicted floral tributes and memorabilia of the Queen's 70 year reign. The space was open to the public for quiet prayer and contemplation and appreciated by many.
 - Queen Elizabeth's funeral. Those who didn't wish to spend this occasion on their own were invited to share the time together and watch the service together in the Worship Centre.
 - Community Weekend. Engaging in a Brighthouse Community weekend has always been an important part of our mission. Sharing in this occasion in June 2022 meant we were able to offer refreshments and children's lunch boxes to all visitors and our worship centre was open to 'Soul Space'.

People:

- Rev Dr Mark Cheetham, minister at Brighouse Central since 2014, ended his appointment as minister in the Calderdale Circuit in August 2022. His final service at the end of July gave us, the members and friends, an opportunity to thank him for the continuous time and effort he put into encouraging us to move forward and find new visions. We wish Mark and his family well as he moves into a new appointment in Salisbury. We welcomed our new minister, Rev Vicky Atkins, in September 2022.
- Jodi Paige-Hurst has worked as our Children & Families Worker since 2018. Sadly her contract came to an end in August 2022 as further funding for this role was not available. As well as working with children and young people from Central her extended role in the community was a vital part of her work. She had launched a role play group for pre-school children known as 'Small World Play'. This was run on Tuesday mornings and proved very popular. She also managed to achieve funding to run an Autism Group on Sunday afternoons. We also wish Jodi every blessing in her new venture and thank her for the work she has undertaken at Central over the past four years.
- Rebecca Snow is our dedicated and very committed Food Bank Manager. She organises rotas, liaises with community food providers and seeks funding through grants and fundraising activities for this important work. Along with her many helpers she has been very busy throughout and after the pandemic in providing food parcels for the most vulnerable.
- Two new interns were appointed in 2021. Robbie Freeman became a Worship Intern encompassing music and as well as writing new Christian songs he was involved in helping to plan Sunday morning worship. He would quite often lead prayers and share his thoughts on a Bible reading. He would also give a children's address on occasions. Robbie has now taken on the role of leading the Worship Band. Rebecca Snow became a Ministries Intern which linked to her work with the Food Bank. Although Rebecca has had links with Brighouse Central Church she was not a worshipper. During lockdown she came to Faith and was baptised, making a commitment to become a member of the Methodist Church. Her work with Brighouse Food Bank continues.
- Brighouse Central was fortunate to have three young people take part in the ONE Opportunity Programme run by the Yorkshire West District of the Methodist Church. The scheme is designed to encourage, recognise and reward participation of young people within the District in the Church's life and Mission. They were each assigned a mentor and did work for our church. Leah became a fundraiser, raising money through different events to re-decorate the Church Hall. Lucy was interested in researching the history of Methodism and produced an interesting booklet which she launched at an event. She was keen to set up small groups where young and old could interact together, the older generation sharing their experiences with the younger generation. Adam was keen to improve his communication skills and offered IT help in various areas. They were able to share weekends away with other young people in the District who had embarked on the same programme in different churches. They were each presented with a certificate when they completed their course.
- The Calderdale Methodist Circuit have employed a Lay Pastor to work alongside Rev Vicky, who has responsibility for Stones Methodist Church situated in the Upper Valley and our own church here in Brighouse. Laura Braime is a huge support and is involved in much of our church life. She is constantly looking at new ways of supporting those in our local community.
- Once again we have been reminded that our life on earth is but for a short time. We give thanks for those we have lost but loved, giving thanks for their earthly life and entrusting them into God's loving care. A Book of Remembrance is kept reminding us of all who have been connected to our church and where we can remember them with love.

Stewards & Leadership Teams:

- The team of Church Stewards continued to support Rev Mark and the Church as a whole through their oversight, administration, stewardship and many hours of voluntary time to ensure the church runs smoothly. They are always ready to listen to concerns and ideas from the church family and will try to help wherever possible.
- The Stewards Team meet every month to discuss important issues in church leadership.
- Pippa Lipton has become a valuable member of the Stewards Team. Richard Holmes, a former church steward, has given invaluable help and input into meetings as well as taking his turn on the stewards rota. He has now stepped back. Lucy Yates (Junior Steward) turned 18 and is planning her further education at University. She no longer qualifies as Junior Steward but we hope the experience she has gained in this role will be of benefit in future years.
- I myself (Susan Yates) completed my 6 years as church steward in August 2022. I thank my colleagues for their help and support, particularly over the past 2 years. We have a good team of six stewards on hand as we move forward into the next year.
- The Stewards are part of the Leadership Team which consisted of the following roles over the last year; Minister; appointed Stewards; Church Treasurer; Pastoral Secretary; Junior Church Team Representative; Worship Consultation Representative; Associate Pastor Children & Families; Property Team Representative; Former Senior Steward; Interns; Lay Pastor. This is an important decision-making Team who refer relevant matters to Church Council for decisions to be ratified. Leadership Team meetings are held every alternate month to Stewards meetings.

Church Premises:

- Many difficult decisions have constantly had to be made regarding the proposed re-development of our premises. The original scheme proved too expensive to proceed with and so a modified second scheme was proposed. Unfortunately, the continuity of rising costs in all areas of building work alongside the withdrawal of some external grants has meant that once again any significant building work has been put on hold.
- Conversations are being had into the completion of roofing works outstanding from the Quinquennial Report undertaken in 2018.
- The church trustees are kept up to date with changing plans and situations and have to give their approval for any decisions necessary to move forward.
- The Circuit Property and Finance Group are kept up to date with the current situation and regular meetings are held between representatives from the Circuit's Property & Finance group and Brighthouse Central.

Our Future Plans

- Brighouse Central is at a crossroads in terms of its future development. The hopes and dreams we had, for a functional building being used to accommodate community groups and provide a hub for the town of Brighouse, have sadly not been realised. The church continues to move forward in other ways and remains committed to engaging with the local community. It is still hoped that access into the building can be improved and toilets for the disabled can be improved. The remaining roof works will be completed in the next year.
- Brighouse Central is keen to help people engage again in conversation and in social gatherings. In March 2022 Saturday Coffee mornings were reinstated under the heading 'Coffee & Chat'. It was felt that the effect the Pandemic had on people's well-being needed to be addressed. It has become a social activity where people feel comfortable to enjoy being together over a hot drink and piece of homemade cake. We have been pleased to welcome visitors from the town.
- We have been pleased to welcome the Fellowship International church to share our building. They hold their own service on a Sunday afternoon in our Worship Centre and hold meetings at other times during the week.
- The Worship Band have been invaluable in leading music for our services and through the Pandemic managed to cover every service. The choir have joined them on several occasions, and it is hoped that this will continue on a more regular basis.
- A key component of our work at Central is to engage with our children and young people. We aim to further develop this vital work and make our children feel part of our church family and not a separate unit. We are keen to build strong links between our youngsters and older members who are still 'young at heart'.
- Our community and mission focused activities will continue and we hope be developed further, particularly our Open Door Lunches and Food Bank service. This is where we have made our niche and where we feel we are needed. We hope to continue providing hot lunches for many more people by providing warm hospitality in a safe and warm environment.
- We remain focused on achieving the best possible outcome for making Brighouse Central part of our wonderful community.

Open to God - Open to All.

Susan Yates Senior Church Steward

Financial Review

The summary financial figures below are taken from the full independently examined financial statements which follow on pages 14 to 26.

Extracted from Statement of Financial Activities:-

Total Church Funds: Deficit of £84,053 (Surplus of £1,551 in 2020-21)

General Church Funds: Deficit of £4,896 (Deficit of £599 in 2020-21)

Extracted from Balance Sheet:-

	At 31/8/22	at 31/8/21
Fund Balances:	£	£
General Church Funds:	20,818	25,714
Facilities Manager	9,397	9,397
Major Building Project Fund:	144,833	228,716
Foodbank:	47,199	39,904
Other funds:	21,477	24,046
Total Church Funds:	243,724	327,777 (excluding value of fixed assets)
Cash in Bank:	£	£
Central Finance Board:	171,877	227,179
Virgin Money	42,488	46,239

The pandemic continued to affect our financial performance during 2021-22, with our first major fundraising event since 2018, a concert, being drastically cancelled at the last minute due to a further period of social distancing restrictions. A disappointment to all concerned which was reflected in the financial outcome.

There has been some improvement in room bookings in the last year though this has been more from one-off bookings rather than regular weekly bookings. We reintroduced our Open Door lunches in April. Uptake at the beginning was very slow leaving us wondering if we should continue. However I am pleased to report the decision to carry on is proving to be the right one. Our income from activities gradually increased as more and more social events such as coffee mornings, table tennis etc became regular features once again in our Church's life.

Improvements to the building continued to be hampered by planning permissions, high building costs and shortage of supply, but, on a positive note, scaffolding to carry out essential roof repairs to the school hall finally appeared during August.

This report will focus on the main charitable funds and their respective activities during the last year.

General Church Fund:

This unrestricted fund covers the day-to-day operations of the Worshipping Church and its premises.

The budget for 2021-22 projected a deficit of £1,032, based on income of £109,625, expenditure of £113,907, and net transfers from other funds of £3,250. The budgeted income included a grant of £19,000 from Calderdale Methodist Circuit as financial support. Due to lower than expected income in the year, Central actually drew down £21,000 from the Circuit, although this was higher than budgeted it was a

reduction on the £23,500 received the previous year, and a step in the right direction. Central has been most grateful for this support from the Circuit over recent years.

Total income came to £108,381 and expenditure was £112,379; after net transfers out of £898, this gave a deficit of £4,896 for the year. This deficit reduced the funds held to £20,818 at the end of the financial year.

The majority of Central's income, £74,7421, has come from church members through regular giving, donations, and income from various events and activities. Room letting income was below budget due to the unavailability of some rooms due to the leaking roof and other repairs required. It is expected that once the repairs are complete lettings income will increase to pre-Covid levels.

Expenditure was slightly below budget, by £1,528, due to a range of savings across budget headings. The largest single cost item remains Central's contribution to the Calderdale Circuit's running costs, at £74,214 for the year.

Major Building Project Fund:

This fund held £228,716 at the start of the financial year. Expenditure during the year amounted to £82,438, which was spent on a combination of architect's fees, quantity surveyor's fees, and roofer's bills. Income for this fund is shown as minus £1,445, which included a £10,000 grant, £842 of interest and small donations, and the recall of a £12,500 donation due to the original scheme not being able to go ahead. The closing balance on this fund was £144,833.

Interest rates have started to improve, however as we are now using these funds for roof repairs, we will not have the same opportunity to benefit, as our cash funds will be much reduced in the coming year.

Central Foodbank:

Funds and stock for the foodbank are shown in a restricted fund, ensuring they are used solely for this purpose. At 31st Aug 2022, the Foodbank held food stock both purchased and donated to the value of £23,604 along with cash held of £23,595 bringing the total held in this Restricted Fund to £47,199. Whilst the Foodbank has continued to operate it has seen an increase in demand, as the community tries to cope with the cost of living crisis following fast on to the lingering effects of the pandemic. It has been fortunate that grants and donations have been forthcoming.

The Future – Financially:

Moving forward, it is unlikely that we will look to appoint a Facilities Manager at this stage. There is still a lot of work to be done before such an appointment would be viable. We will look to the Worship Centre as being one of the more attractive room hire spaces. In addition to being a popular venue for concerts, we have already had a Pensioners Fair in that space and have bookings for similar events. The roof repairs and imminent refurbishment of the toilets give confidence in what we can offer, as we continue to improve the fabric of the building so that we can achieve its full room hire potential. We are mindful that our utility charges are set to increase but hope that our 'Let there be Light' appeal to replace bulbs with LED lights will offset that somewhat along, with other cost-effective improvements.

Governance Information

Church Address: Central Methodist Church, Commercial Street, Brighouse, HD6 1AQ

Governance:

Act of Parliament - The Methodist Church Act 1976. Brighouse Central Methodist Church operates under the Constitutional Practice and Discipline of the Methodist Church (CPD).

Our Objectives:

As a member church of The Methodist Church of Great Britain our objectives are:-

- The advancement of the Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church.

- Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church.

- Any charitable purpose for the time being of any society or institution being a society or institution subsidiary or ancillary to the Methodist Church.

- Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Recruitment of Trustees:

The Church Council is the Trustee body for the Church. All members of the Church Council are therefore Trustees of the Charity. The constitution of the Church Council is set out in CPD which outlines a range of ex-officio members of Church Council to ensure that all areas of the Church's life are represented on the Council. CPD also details the processes for appointing and electing other persons as members of the Church Council.

Trustees as at 31st October 2022

Rev Vicky Atkins (chair), Christine Cliffe (secretary)

Jennifer Blackburn, Peter Blackburn, Laura Braime, David Carter, Val Clarkson, Helen Clayton, Val Eggleton, Linda Freeman, Sheila Hoodlass, John Holmes, Richard Holmes, David Ingram, Pippa Lupton, Val McLeod, Janet Ratcliffe, Carolyn Stafford, Susan Yates.

The following also served as trustees during the period 1st Sept 2021 to 31st August 2022:-

Lee Carnley, Jodi Paige-Hirst, Rachel Rae, Jill Roughton, Mary Samuel, Lucy Yates,

Independent Examiners: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Bankers: Virgin Money, 12 Bradford Road, Cleckheaton, BD19 3RJ

Central Finance Board of the Methodist Church, 9 Bonhill St, London, EC2A 4PE

Organisational Policies

Pay Policy:

Central follows The Methodist Church of Great Britain's pay policies and guidance for all posts. Rates of pay are reviewed annually, and all staff are paid at least the Real Living Wage as issued by the Living Wage Foundation.

Investments:

Central invests any cash funds which are surplus for day-to-day cashflow requirements into a deposit fund held by the Central Finance Board of the Methodist Church.

The funds that support the Model Trust Bequests and Golden Wedding funds are held by the Trustees for Methodist Church Purposes in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long-term investments.

Reserves:

Central's reserves policy is reviewed annually and was last reviewed in October 2021. The current policy is to hold unrestricted free reserves within an ideal range of £40,000 to £60,000, and a minimum target level of £30,000. The minimum figure was calculated with reference to the monthly and annual cash-flow cycles to ensure cash balances in the General Church Fund remain positive throughout the year, specifically in relation to the quarterly payment of the Circuit Assessment. The ideal range was agreed as being suitable when considering loss of income contingency planning. In light of the Church's experience in the recent pandemic the ideal range has been reduced to reflect that giving and donations continued, and that the largest risk to income related to room lettings and event income.

As at 31st August 2022 the unrestricted free reserves totalled £20,877 (2021: £25,773). These reserves are below the ideal range. It is part of Central's long-term financial strategy to increase reserves through increasing unrestricted income and moving back to annual surpluses rather than deficits.

Central also held £9,397 (2021: £9,397) of freely accessible funds in a designated fund for future expenditure on the proposed Facilities Manager post.

Funds held in restricted funds are by nature held for specific purposes or projects within the church and are not included with the reserves policy. As at 31st August 2022 restricted funds included the Major Project Fund (£144,833), Central Foodbank (£47,199), and other restricted funds (£21,418).

Fundraising activities:

Central does not use any professional fundraiser or commercial participator to carry out activities on the charity's behalf.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Public Benefit Statement:

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. This Trustees' report clearly sets out Central's charitable objects, our current activities and how they benefit the public.

Tangible fixed assets for use by the charity:

Details of movements in fixed assets are set out in note 12 to the accounts.

Recognition of Liabilities:

Liabilities are recognised when there is a legal or constructive obligation committing the organisation to the expenditure.

Declarations

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



Treasurer, Val Clarkson

Date: 31st October 2022

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31st August 2022 were presented to the meeting of the Church trustees held on 31st October 2022



Chair of the meeting, Rev Vicky Atkins

Date: 31st October 2022

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Brighouse Central Methodist Church for the year ended 31 August 2022 set out on pages 15 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 not 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.

Signature of independent examiner:



Name of independent examiner: Jonathan Stead

Relevant professional qualification of independent examiner: Chartered Certified Accountant

Name of firm: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Date: 11th June 2023

Statement of Financial Activities for the year ended 31st August 2022

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2022
Income		£	£	£	£
Offerings	4	48,389	-	-	48,389
Donated Goods and Services	4	476	-	27,676	28,152
Donations	4	8,478	-	11,405	19,883
Grants	4	23,761	-	29,997	53,758
Gift Aid	4	11,272	-	1,548	12,820
Interest and investment income	5	-	-	871	871
Internal organisations	6	-	-	7,266	7,266
Other charitable income	7	16,005	-	1,427	17,432
Total income		108,381	-	80,190	188,571
Expenditure					
Circuit assessment		74,214	-	-	74,214
Grants and donations		1,200	-	1,150	2,360
Property maintenance		2,897	-	79,355	82,252
Insurance, utilities etc		14,310	-	-	14,310
Office expenses		590	-	-	590
Other expenditure		19,168	-	70,321	89,489
Internal organisations		-	-	9,151	9,151
Total expenditure		112,379	-	159,987	272,366
Net income / (expenditure) before transfers		(3,998)	-	(79,797)	(83,795)
Gains/(losses) on monetary investments		-	-	(258)	(258)
Gross transfers between funds		(898)	-	898	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(4,896)	-	(79,157)	(84,053)
Total funds brought forward at 1 st Sept		5,853,700	9,397	292,607	6,155,704
Total funds carried forward at 31st Aug		5,848,804	9,397	213,450	6,071,651

Balance Sheet as at 31st August 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2022 £	Totals 2021 £
Fixed assets						
Church building and other property 12		5,827,927	-	-	5,827,927	5,827,927
Current assets						
Stock in hand	13	-	-	23,604	23,604	16,456
Debtors and prepayments	14	40,452	-	5,187	45,639	40,198
Investments with TMCP	15	59	-	3,838	3,897	4,155
CFB deposits	16	-	9,397	162,480	171,877	227,179
Cash at bank and in hand	18	(17,558)	-	60,860	43,302	47,585
		<u>22,9533</u>	<u>9,397</u>	<u>255,969</u>	<u>288,319</u>	<u>335,573</u>
Liabilities						
Creditors: amounts falling due within one year	19	(2,076)	-	(42,519)	(44,595)	(7,796)
Net current assets		<u>20,877</u>	<u>9,397</u>	<u>213,450</u>	<u>243,724</u>	<u>327,777</u>
Total assets less current liabilities		<u>5,848,804</u>	<u>9,397</u>	<u>213,450</u>	<u>6,071,651</u>	<u>6,155,704</u>
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
Net assets		<u>5,848,804</u>	<u>9,397</u>	<u>213,450</u>	<u>6,071,651</u>	<u>6,155,704</u>

Funds

23, 24 & 25

Unrestricted funds

General funds **5,848,804** 5,853,700

Designated funds **9,397** 9,397

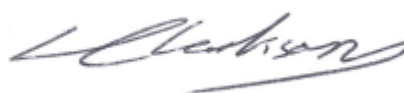
Restricted funds **213,450** 292,607

Total funds carried forward at 31st August **6,071,651** 6,155,704

The financial statements were approved Church Council on 31st October 2022 and signed on their behalf by:



Rev Vicky Atkins
Chair of Trustees



Val Clarkson
Treasurer

The notes on pages 16 to 26 form part of these financial statements.

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

1. Accounting framework and policies

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

a, Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b, Public benefit entity

Brighthouse Central Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c, Preparation of the accounts on a going concern basis.

Based on the monetary assets and human resources available at 31st August 2022 the trustees believe that the Church is a going concern. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

d, Fund accounting

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the charitable objectives of Central

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes (see note 23).

Restricted income funds are funds subject to specific restrictions imposed by the donors, funders, or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund, including where appropriate a fair allocation of overheads and support costs.

e, Income

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

f, Deferred income

Any income received in this accounting period which relates to activities to be undertaken in future accounting periods is deferred.

g, Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h, Donated services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

i, Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j, Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

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

k, Tangible fixed assets -

Freehold property is shown in the accounts at the insured value as calculated by Methodist Insurance PLC.

Individual fixed assets costing £1,000 or more are capitalised over their estimated useful economic lives on a straight line basis as follows:-

Category	Annual Rate
Major structural improvements	10%
Other premises improvements	20%
Computers and other equipment	33.3%

One full year's depreciation is charged in the year of purchase.

l, Stock

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.

m, Investments

Current asset investments include any deposit funds which are not readily accessible within one week.

n, Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which are accessible within one week.

o, Creditors and provisions

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.

p, Pension contributions

Central operates a pension scheme in compliance with the workplace pension requirements. In line with the regulations employees are auto-enrolled into a workplace pension when the necessary requirements are met. At present no employees meet the necessary requirements.

Contributions due to employees' pensions are charged to the Statement of Financial Activities in the period to which they relate. Details of the contributions in this financial year can be seen in the notes to the financial statements.

q, Taxation

Central is exempt from payment of income and corporation tax on its charitable activities.

Central's activities are exempt under VAT regulations; therefore it is not VAT registered. All irrecoverable input VAT incurred is included on the relevant cost line.

r, Capital commitments

Central had no capital commitments on the date the accounts were approved.

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

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

3 Statement of Financial Activities for previous year

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2021
Income		£	£	£	£
Offerings	4	52,619	-	-	52,619
Donated Goods and Services	4	21	-	18,963	18,984
Donations	4	8,462	2,400	38,135	48,997
Grants	4	27,426	7,000	61,089	95,515
Gift Aid	4	11,434	-	5,510	16,944
Interest and investment income	5	-	-	397	397
Internal organisations	6	-	-	2,254	2,254
Other charitable income	7	5,636	-	2,535	8,171
Total income		105,598	9,400	128,883	243,881
Expenditure					
Circuit assessment		74,221	-	-	74,221
Grants and donations		1,150	-	2,596	3,746
Property maintenance		3,018	4,653	33,841	41,512
Insurance, utilities etc		12,577	-	-	12,577
Office expenses		1,024	-	-	1,024
Other expenditure		19,014	3	89,133	108,150
Internal organisations		-	-	1,735	1,735
Total expenditure		111,004	4,656	127,305	242,965
Net income / (expenditure) before transfers		(5,406)	4,744	1,578	916
Gains/(losses) on monetary investments		-	-	635	635
Gross transfers between funds		4,847	-	(4,847)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(559)	4,744	(2,634)	1,551
Total funds brought forward at 1 st Sept		5,854,259	4,653	295,241	6,154,153
Total funds carried forward at 31st Aug		5,853,700	9,397	292,607	6,155,704

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

4. Donated income

	Unrestricted funds	Designated funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Offerings	48,389	-	-	48,389	52,619
Donated services and goods					
Equipment	476	-	-	476	21
Food for foodbank	-	-	27,676	27,676	18,963
Storage for foodbank	-	-	-	-	-
	476	-	27,676	28,152	18,984
Donations					
Donations	8,478	-	11,405	19,883	47,997
Legacies	-	-	-	-	1,000
	8,478	-	11,405	19,883	48,997
Grants					
Arnold Clarke Autos	-	-	2,500	2,500	-
British Food and Allied Workers Union	-	-	-	-	200
Calderdale Circuit	23,761	-	7,310	31,071	37,700
Calderdale MDC	-	-	-	-	28,600
Community Foundation for Calderdale	-	-	4,000	4,000	4,680
HMRC – CJRS	-	-	-	-	1,926
Sainsburys	-	-	500	-	11,272
Sir George Martin Trust	-	-	500	500	3,000
Triangle Wholefoods	-	-	-	-	200
Yorkshire West Methodist District	-	-	5,187	5,187	7,937
	23,761	-	29,997	53,758	95,515
Gift Aid	11,272	-	1,548	12,820	16,944
Total	92,376	-	70,626	163,002	233,059

5. Interest and investment income

	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Central Finance Board	-	-	771	771	333
TMCP	-	-	100	100	64
Total	-	-	871	871	397

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

6. Internal organisations income

	Unrestricted funds	Designated funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£	£
Flower fund	-	-	1,776	1,776	828
Founders Music	-	-	196	196	1,426
Ladies Afternoon Fellowship	-	-	266	266	-
Scarborough Weekend	-	-	4,870	4,870	-
Total	-	-	7,266	7,266	2,254

7. Income from other charitable activities

	Unrestricted funds	Designated funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Church room lettings	7,630	-	-	7,630	3,292
Weddings and funeral	2,253	-	-	2,253	2,017
Events and activities	6,122	-	1,427	7,549	2,862
Total	16,005	-	1,427	17,432	8,171

8. Staff costs, staff numbers, and trustee remuneration and expenses.

Employee costs during the year were:

	2022	2021
	£	£
Gross wages and salaries	42,618	40,134
Social security costs	1,351	1,057
Pension contribution	665	720
	45,347	41,911

The charity does not hold or administer any pension fund or defined benefit pension scheme for employees, it does operate a defined contribution pension scheme. The charity makes defined contributions of 6% of a qualifying employee's gross salary into a workplace pension scheme held and administered by The Pension's Trust.

No employees received employee benefits that totalled more than £60,000

The average monthly head count was 5 staff (2021: 7 staff).

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting:-

	2022	2021
	£	£
Carolyn Stafford – organist wages and music tuition fees	210	78
Jodi Paige-Hirst – Associate Pastor	11,309	11,996
Pamela Hales – Associate Pastor	-	149
Pippa Lupton - Intern	-	2,902

No expenses were paid for reimbursing travel costs for attending meetings (2021: nil).

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

9. Volunteer contributions

The value of volunteers' time is not included in the accounts, however it should be noted that Central can only undertake its work due to the many hours of volunteering that our Church members and many others from our community contribute on a daily basis.

10. Net income / (expenditure)

These are stated after charging:

	2022	2021
	£	£
Independent examiners fees	612	594

11. Valuation of donated goods and services

Central Foodbank relies upon the donations of food and other items from members of the public, local businesses and supermarkets. The amount of food distributed during the year was valued at £20,428. At 31st August 2021, the value of food held in stock was estimated at £23,604.

	2022	2021
	£	£
Food and other items distributed through the foodbank	20,428	27,007

12. Tangible fixed assets

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties	Other fixed assets including vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£	£
Cost						
At 1st Sept 2021	5,597,368	-	-	-	230,559	5,827,927
Additions	-	-	-	-	-	-
At 31st Aug 2022	5,597,368	-	-	-	230,559	5,827,927
Depreciation						
At 1st Sept 2021	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2022	-	-	-	-	-	-
Net Book Value						
At 31st Aug 2022	5,597,368	-	-	-	230,559	5,827,927
At 31st Aug 2021	5,597,368	-	-	-	230,559	5,827,927

The freehold property consists of the Church premises on Parsonage Lane, Brighouse, including Wesley House. As functional fixed assets the properties and fixtures are shown at their deemed cost, which was their insurance replacement value in 2015.

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

13. Stock

	2022	2021
	£	£
Donated food	23,604	16,456

14. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade debtors	-	-
Prepaid Circuit Assessment	19,017	16,698
Other prepayments	-	-
Accrued income	26,622	23,500
	45,639	40,198

15. Investments held with TMCP

The funds that support the Model Trust Bequests and Golden Wedding funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

	2022	2021
	£	£
19014 - Model Trust Bequests	-	-
1585- Golden Wedding	59	59
1479 – Armitage Bequest	3,838	4,096
	3,897	4,155

16. Investment management

During the year the Church paid £12 (2021 £7) to TMCP, the custodians of the Church's investment, as management fees.

17. Change in investment values

	2022	2021
	£	£
Carrying (market) value at beginning of year	4,096	3,460
Additions to investments at cost	-	-
Disposals at carrying value	-	-
Net gain/(loss) on revaluation	(258)	636
Carrying (market) value at end of year	3,838	4,096

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

18. Cash at bank and in hand

	2022	2021
	£	£
Petty cash	455	-
Nochex donation account	359	1,346
Virgin Money – church	20,019	23,215
Virgin Money – foodbank	22,469	23,024
Central Finance Board	171,877	227,179
Total	215,179	274,764

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loan and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	412	314
Pension contributions	141	61
Accruals	44,042	7,420
Deferred income	-	-
	44,595	7,796

20. Contingent liabilities

No contingent liabilities were identified at 31st August 2022 (2021: £nil)

21. Capital Commitments

There were no capital commitments at 31st August 2022 (2021: £nil).

22. Operating leases

At 31st August the Church had commitments under non-cancellable operating leases as set out below.

	2022		2021	
	Land & buildings	Plant & Machinery	Land & buildings	Plant & Machinery
	£	£	£	£
Operating leases which expire:				
Less than 1 year	-	-	-	386
Between 1 to 5 years	-	-	-	-
	-	-	-	386

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

23. Purposes of funds

Fixed Assets: This holds the value of the premises, equipment and all other fixed assets.

General Church Fund: These are the free reserves available to the charity for use without any restriction.

Model Trust Bequests & TMCP 1585: These are free reserves managed by TMCP, but available to the Church for use without any restriction

Designated Funds: These are unrestricted funds specifically designated for a purpose by the Trustees.

Facilities Manager: Holds funds allocated for the development of a new post managing the premises.

Restricted Funds: These are funds which have clearly defined conditions for their specific use stated in either a grant agreement, contract, or when the funds were donated.

Associate Pastors & Interns: Funds received from the General Church Fund, Calderdale Methodist Circuit, and Yorkshire West Methodist District, to fund the associate pastors and interns working at Central.

Benevolence Fund: Funds to be spent on individuals in need of support due to personal financial hardship.

Central Foodbank: Funds received and held for the work of the Central Foodbank

Major Building Project: Funds specifically raised for the planned major redevelopment of Central's premises.

Music Academy: Funds, income and grants, received for the work of Brighthouse Central Music Academy.

TMCP 1479 – Armitage Bequest: Funds held to support the work of Methodist local preachers in Brighthouse.

Internal Organisations: This holds funds raised by specific groups or activities within Central to fund the ongoing work of these groups. The individual groups are:- Choir; Flower Committee; Ladies Afternoon Fellowship; Outreach events; Toddlers; Worship Band. At the end of each financial year these groups review their future financial needs and transfer surplus funds to the General Church Fund.

Funds raised for other charities: This holds monies raised by Central, mainly through coffee mornings and retiring collections for other Methodist causes and external charities. This money is transferred to the other organisations on an ongoing basis, the balance at 31st August reflects recently raised funds due to be transferred.

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

24. Movement in funds – current year

	Opening balance 1 st Sept 21	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 22
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	25,714	108,381	(112,379)	(898)	-	20,818
Model Trust Bequests	-	-	-	-	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,853,700	108,381	(112,379)	(898)	-	5,848,804
Designated funds						
Facilities Manager	9,397	-	-	-	-	9,397
	9,397	-	-	-	-	9,397
Restricted funds						
Associate Pastors & Interns	5,026	22,174	(25,265)	2,989	-	4,924
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	39,904	48,529	(40,034)	(1,200)	-	47,199
Major Building Project	228,716	(1,445)	(82,438)	-	-	144,833
Music Academy	10,261	808	(928)	(2,250)	-	7,891
TMCP – 1479 – Armitage Bequest	4,314	100	(12)	-	(258)	4,144
Internal Organisations	3,514	7,266	(9,151)	1,351	-	730
Funds raised for other charities	-	2,758	(2,159)	8	-	607
	292,607	80,190	(159,987)	898	(258)	213,450
Totals	6,155,704	188,571	(272,366)	-	(258)	6,071,651

Transfers between funds:

The £898 of net transfers from the General Church Fund consists of the following; £3,090 transferred to the Associate Pastors & Interns fund as Central's contribution to these posts; £8 transferred to Funds Raised for Other Charities; £1,200 from Central Foodbank for premises costs; £1,000 of surplus funds transferred from the Internal Organisations.

The £2,989 net transfer to the Associate Pastors & Interns Fund consists of £3,090 from the General Church Fund and £101 transferred to the Internal Organisations,

The £1,351 net transfer to Internal Organisations costs of £2,250 from the Music Academy, £101 from the Associate Pastor & Interns Fund less £1,000 transferred to General Church Funds

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

25. Movement in funds – previous year

	Opening balance 1 st Sept 20	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 21
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	26,273	105,597	(111,003)	4,847	-	25,714
Model Trust Bequests	-	-	-	-	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,854,259	105,597	(111,003)	4,847	-	5,853,700
Designated funds						
Church Development Fund	4,653	0	(4,653)	-	-	-
Facilities Manager	-	9,400	(3)	-	-	9,397
	4,653	9,400	(4,656)	-	-	9,397
Restricted funds						
Associate Pastors	2,251	18,537	(18,512)	2,750	-	5,026
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	53,477	53,401	(65,774)	(1,200)	-	39,904
Major Building Project	217,496	47,164	(35,944)	-	-	228,716
Music Academy	6,364	6,636	(2,739)	-	-	10,261
TMCP – 1479 – Armitage Bequest	3,622	64	(7)	-	635	4,314
Internal Organisations	9,392	2,254	(1,735)	(6,397)	-	3,514
Funds raised for other charities	1,767	828	(2,595)	-	-	-
	295,241	128,884	(127,306)	(4,847)	635	292,607
Totals	6,154,153	243,881	(242,965)	-	635	6,155,704

26 Connected organisations and related parties

Connected organisations include The Methodist Church of Great Britain, Yorkshire West Methodist District; Calderdale Methodist Circuit and other Methodist charities and funds within the Connexion.

Connected Organisations	Receipts £	Payments £
The Methodist Church of Great Britain		(1,200)
Yorkshire West Methodist District	5,187	
Calderdale Methodist Circuit	31,071	(74,214)

Related Party Transactions:-

There were no other related party transactions, other than the payments to trustees for services detailed in Note 8.

27 Post Balance Sheet Event

There are no post balance sheet events to report.

Accounts



Brighouse Central Methodist Church

Trustees' Annual Report and Financial Statements

31st August 2021

**Commercial Street
Brighouse
West Yorkshire
HD6 1AQ**

Registered Charity No. 1129462

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Our Calling

Our statement of call is based upon Central's core belief from Mark 12: 28-31

*"Love the Lord your God with your passion, prayer, intelligence and energy –
and love others as you love yourself".*

A Church which gathers to worship and scatters for mission, where Christ is central.

Who are we?

Central is a Methodist Church that welcomes all, worships passionately, challenges the status quo, and seeks to transform the world through God's love. Central is innovative and pioneering in its efforts to be a place of positive change within ourselves, within our community, and within our denomination. Central is a Christian community whose members are motivated by their faith to use their resources, including time and premises, to apply the values of the gospel through worship and service.

Our Mission

Central's mission is based on its statement of call to deepen faith through worship and challenging study, to create an engaged community through inclusiveness and caring, and to transform the world through active service and prophetic leadership.

Our Vision

The vision of Central is to reach more people, touch more lives locally and globally, and continue growing and building our resources in order to be a catalyst for change and possibility by responding to God's call.

Our Worship Objective

Central's objective in worship is to be welcoming to all; to provide spiritual guidance, acceptance, inspiration and support to all; to be a place where we can tell our stories and listen to God; and to offer uplifting and intelligent worship.

We seek to develop and broaden our worshipping experience using the talents, gifts and skills of God's people in this place.

Our Outreach Strategy:

- To welcome ALL regardless of race, colour, national origin, gender, sexual orientation, marital or economic status, age, physical or mental condition
- To reach the non-church goers (through sharing community events and offering non-traditional worship at untraditional times)
- To reach the spiritually hungry, regardless of background
- To carry on mission-focused ministries to serve our neighbourhood and the global community
- To help our own members and regular attendees grow in their faith and involvement at Central

Our Work

It is our sincere hope that as we emerge from the COVID-19 Pandemic, that hit the world with force, we can once again take up the challenge of establishing ourselves within the community of Brighouse, serving those who seek help, hope and encouragement by offering a place of welcome, love and support.

For a large part of 2020 our building was closed, as we felt a duty of care towards our church community and the wider community was necessary. Their safety and well-being were our priority, so we had to find other ways of reaching out and sharing our Christian beliefs and values. These are identified later in the report.

The Worship Centre opened again for public worship on 23rd May 2021 after a thorough Risk Assessment had been carried out and visible one-way signage put in place. In order to assess how many people were likely to attend for worship a booking system was put in place. Two external organisations also planned on returning to use the building.

For Families

Some families found it very difficult to cope during lockdown so online support groups were set up. Children coloured in rainbows and displayed them in their windows at home. Through the work of our Children & Families worker, children were encouraged to write letters and draw pictures for older members who were finding isolation and loneliness difficult. Although initially the idea was for children and older members of our congregation to become buddies, it also extended to other vulnerable people within our wider community and became known as 'Operation Smile'. This continued for many months. Our young people had weekly sessions on Zoom, coming together to share concerns or have discussions and just be there for each other. By inviting other friends to join in, the opportunity was there to extend beyond the church community.

For Music

Brighouse Central was beginning to build a reputation as a music hub within the town. Unfortunately the Music Academy was not able to continue building on its ever growing popularity of providing excellent music lessons and the 'after school club' provision had to be halted. The beautiful sounds that resonate in our Worship Centre during concerts, both by bands and choirs, had been sadly missed but we were delighted when Brighouse & Rastrick Band were able to put on a concert in June 2021, the first one in a long time. Although numbers were restricted it was a very popular concert. We look forward to re-establishing that vibrant link of sharing wonderful music experiences with the people of the town and surrounding areas.

For Community

The excellent links we had built up alongside partners, specialised in their particular areas, have been put 'on hold' until a time when we feel it is safe to offer our building again to support the most vulnerable with issues concerning social justice, isolation, addiction, family support, debt management, integration and housing. It is our hope to be able to once again reach out to those needing continued support, particularly after the additional pressures of lockdown.

For Support

Recognising how our Social Justice Ministry is a powerful component of Brighouse Central's life, as a congregation we started cooking lunches for the homeless, hungry or lonely. Numbers were increasing and we had become an accepted and comfortable venue where good food and hospitality were served. Once again due to Covid rules and in the interest of keeping people safe these Friday Lunches have been suspended until a time when we can operate again safely.

The Food Bank has become the hub of the Lower Valley and continues to support families in need. Throughout the Pandemic it has been a lifeline to many, providing food parcels and also backpack meals for school children in need during school holidays.

Brighthouse Central is positive it can once more gain a reputation for its active listening and action to help those in need.

For Outdoors

Brighthouse Central has established itself as a community church and the site it sits on makes it an ideal location for outreach into the community. The area surrounding the building has hosted many activities linked to community events organised by the town and with which the church has been keen to get involved. Although our building plans have had to be modified we still look to improve access for all and enhance the frontage of our building so making it attractive to visitors. We look forward to the time when we can once again share in Community weekends with the town.

Review of 2020-21

Church Life:

Lockdown gave our church opportunities to be creative in our communications with all. Below are some examples of how we have engaged with members, adherents and the wider community.

- Sunday morning services were live on Facebook at 10.30 am in the form of a thirty minute service, led either by Rev Mark or Rev Graham Smith. Music was provided each week by regular members of the Worship Band.
- Time for God which used to be held at church on Friday mornings is now on Facebook, available from 9.30 am on Friday mornings. This is a short meditative service, led either by a minister or local preacher.
- Weekly Moments is a short inclusive Christian reflection from our Children and Families worker on Facebook with a Christian based activity for the whole church family to engage with, including music from the Worship Band.
- Teen church is a weekly virtual church with our Children and Families worker and volunteers. Discussions centre around Christianity in a way that is relevant to the young people and include, world topics, where God comes in, the challenges being a young adult brings and how to meet those challenges as a Christian.
- Our Junior Church volunteer has been putting together a weekly Junior Church offering available on Facebook for children and families to engage with Bible stories, prayers and art work.

All services are available via social media for people to watch at their leisure.

Communication has been through

- Newsletters - weekly via email
- Virtual coffee - coffee mornings held Wednesday and Sunday mornings via 'Zoom'
- Prayer Groups continued to meet regularly via 'Zoom'
- House Groups continued to meet regularly via 'Zoom'

- Pastoral Visitors - our pastoral system is a real strength of the church. All members and adherents have an assigned Pastoral Visitor (PV). Each PV, under normal circumstances would visit each member of their group on a regular basis. Due to lockdown this was not possible so PV's made regular phone calls to their members. In addition a number of PV's print out the weekly notices for members who cannot access email, and there are lots of PV's who are very creative in maintaining contact in different ways. Our older members in particular are most grateful for this pastoral care.
- Project Smile, coordinated by our Children's Worker and Pastoral Secretary, began in March 2020 and has developed since then with both new families and older people from the community getting involved. It has proved to be a huge missionary success in supporting the mental health and well-being of both young and old.
- Our Children and Families worker has regularly checked in with all local schools, in a pastoral role, offering compassionate support and a listening ear. She has also provided practical support to schools in how to break down barriers and engage with families who may need Food Bank support and how this could be set up in school so those using such a service for the first time felt comfortable
- One of our young people, a university student studying music, has been working on assembling audio from our Worship Band musicians and singers. The music is available to our congregation through Facebook and also on DVDs for those who don't have computer access. These are delivered via our PV's
- A virtual holiday club based on looking after God's World was organised by our Pastoral Intern, our Children's Worker and our Junior Church Leader. Along with several volunteers the club ran daily for one week with goody bags for children to collect and daily Facebook posts with activities for the children to engage with. Our usual holiday club intake is around 30 per day but due to being virtual we were not limited to the number of children we can engage with and so by promoting it through social media it was open to our whole community.
- All our children and families work is coordinated with care, ensuring the safety and well-being of the children is our primary focus. Risk assessments are routinely undertaken. With careful planning in place the work during lockdown has been hugely successful in maintaining and developing our connection to church families and families in our community.
- On a more somber note we reflect on those we knew and loved and who have sadly passed away, leaving their earthly life and those they loved behind. We remember them with affection and gratitude for the influence they had on our lives. We rejoice that they are now at rest in their heavenly abode.
- When churches were allowed to open again we had a small number of people returning to 'in person' worship. People were very cautious and of course things very different. No singing allowed, socially distanced and the wearing of masks became the 'norm'.

People:

- Brighouse Central is very fortunate to have Rev Mark Cheetham as our Minister. He has worked tirelessly to move Central on in terms of building and Mission. Rev Mark will move circuits in 2022 when we shall welcome a new Presbyter to the Calderdale Circuit of which we are part.
- Our Children and Families worker Jodi Paige-Hirst was appointed in 2018 on a three year contract to work with children and families within our church community and to build up relationships within the wider community. Jodi has been pivotal in setting up community projects and liaising with local schools as well as working with teens, encouraging them to explore their faith.

- Rebecca Snow is our dedicated and very committed Food Bank Manager. She organises rotas, liaises with community food providers and seeks funding through grants and fundraising activities for this important work. Along with her many helpers she has been extremely busy throughout the pandemic in providing food parcels for the most vulnerable.
- Our two interns Joe Roughton and Pippa Lupton completed their course in January 2021. Joe is moving to Skipton after his marriage in September 2021 but will hopefully carry on writing Christian songs. Pippa will continue to worship at Central as she continues her BA course in Mission & Ministries through Cliffe College and her student church planting in Leeds.
- It is hoped that two new interns will be appointed to start in September 2021.

Stewards & Leadership Teams:

- We have a team of eight stewards plus one Junior Steward. This team of church stewards have continued to support Rev Mark and the church. The group have been particularly active in tackling important and often difficult decisions in our response to Covid. Stewards meetings have had to be through the Zoom platform instead of being 'in person'.
- The stewards are part of the Leadership Team which consists of
 - Minister
 - Appointed Stewards
 - Worship Consultation Representative
 - Junior Church Team Representative
 - Former Senior Steward
 - Associate Pastor Children & Families
 - Treasurers Team Representative
 - Pastoral Secretary
 - Property Steward
 - Interns
- Leadership Team meetings are held every alternate month to Stewards meetings.

Church Premises:

- Unfortunately the pandemic had a significant effect on our plans for upgrading our premises. Rising costs of raw materials alongside a rise in fees has meant that our original plan has had to be modified.
- The Quinquennial survey undertaken in 2018 identified a significant number of maintenance issues with the premises. Although some roof work has been completed there are still some outstanding issues to be looked at and dealt with. This work is ongoing.
- The church trustees are kept up to date with changing plans and situations and have to give approval for any decisions necessary to move forward.
- Under the guidance of Rev Mark the Build Team have worked hard to secure funding and external grants to enable us to move forward with the repair work/building work at Central. Our thanks go to those involved for their time and dedication in this area.

Our Future Plans

- We have had lots of twists and turns over the last two years. During the last year the trustees of the church have had to adapt to the current financial climate and face reality that the original plans for the exciting development of our premises would have to be scaled down. This is disappointing but necessary.
- In April 2021 the Trustees voted to proceed with amended property proposals 'Option 2'. The work for this scheme is to include a new entrance between the lower room and toilet block, including many of the Upper Ground Floor alterations as already agreed and designated but omitting the Mezzanine and therefore excluding the need of a second internal lift.
- Faced with the difficulties that have affected many organisations we have had to re-assess our ways of working. We have drawn on the expertise of some of our younger members as we have turned more to technology and have been trying to improve our online services.
- The Worship Band continue to lead our services and play an important role in providing music for worship.
- Three of our young people have been identified to enrol in the ONE Opportunity Programme run by the Yorkshire West District of the Methodist Church. The scheme is designed to encourage, recognise and reward participation of young people within the District in the Church's life and Mission. We pray for them and hope they will be ready to take up that challenge in September 2022.

Susan Yates Senior Church Steward

Rev Mark Cheetham Chair of Trustees

Financial Review

The summary financial figures below are taken from the full independently examined financial statements which follow on pages 14 to 26.

Extracted from Statement of Financial Activities:-

Total Church Funds: Surplus of £1,551 (Surplus of £73,342 in 2019-20)

General Church Funds: Deficit of £559 (Surplus of £4,171 in 2019-20)

Extracted from Balance Sheet:-

	At 31/8/21	at 31/8/20
Fund Balances:	£	£
General Church Funds:	25,714	26,273
Model Trust Bequests:	-	-
Church Development Fund	-	4,653
Facilities Manager	9,397	-
Major Building Project Fund:	228,716	217,496
Foodbank:	39,904	53,477
Other funds:	24,046	24,327
Total Church Funds:	327,777	326,226 (excluding value of fixed assets)
Cash in Bank:	£	£
Central Finance Board:	227,179	244,091
Virgin Money – church	46,239	67,485
Virgin Money – foodbank	23,024	26,273

As was expected and reported last year, 2020-21 has continued to prove challenging for the church in its struggle against the effects of the on-going Covid-19 pandemic. Although there has been a slight increase in room lettings with two regular external weekly bookings now back on track, overall, the diary has been empty. With regard to the premises, there has not been full refurbishment we had hoped for, but we have made some improvements to the kitchen, and this has given us confidence to re-instate the Open-Door Lunch Service. High building costs in terms of materials and shortage of labour have meant we have had to curtail our plans for the major building project – this has led to an increase in costs relating to professional fees as plans were revamped

This report will focus on the main charitable funds and their respective activities during the last year.

General Church Fund:

This unrestricted fund covers the day-to-day operations of the Worshipping Church and its premises. Total income was £105,598 and expenditure was £111,004; after net transfers in of £4,847, this gave a deficit of £559 for the year.

The initial budget for 2020-21 projected a deficit of circa £6,648, this included a grant of up to £35,000 from the Calderdale Methodist Circuit. Fortunately, the financial position over the year was better than expected and the Circuit grant needed was reduced to £23,500. We carried forward funds of £25,714, just £559 lower than in 2020. The reduced grant requested was indicative that as a church we were taking steps to improve our financial position, in line with the Circuit's condition of continuing financial support. This has not been easy given that Covid continued to have a negative impact not only on lettings but also our fundraising

activities and events planned for the summer were thwarted by last minute Covid restrictions. This was offset to some extent by external grants, furlough and utility credits, along with the consistent giving of church members - donations and regular giving again exceeding budget. In addition, many of our internal groups have chosen to donate their activity funds direct into the General Fund as opposed to their own restricted fund. Without these sources of income our cash flow would have been seriously affected and it is doubtful that we would have been able to pay the full Circuit assessment of £74,214.

Major Building Project Fund:

This restricted fund holds the funds for our planned major building project. At the year-end it held £228,716, an increase of £11,220 over the year. £47,164 was received from donation, grants and gift aid, whilst £35,944 was spent on professional fees. The fall in deposit interest rates reduced our income on this fund, reducing from £140 per month in September 2020 to just £2 in August 2021.

Central Foodbank:

Funds and stock for the foodbank are shown in a restricted fund, ensuring they are used solely for this purpose. At 31st Aug 2021, the Foodbank held food stock both purchased and donated to the value of £16,456 along with cash and other assets of £23,448 bringing the total held in this Restricted Fund to £39,904. The Foodbank has continued to operate throughout the Covid Pandemic and has seen an increase in demand, as the community tries to cope with loss of income coupled with inflation. It has been fortunate in that grants and donations have been forthcoming.

The Future – Financially:

Looking ahead it is vital that the church improves its room hire appeal and can therefore increase its income through lettings if it is to become financially sustainable again. The church is taking a two-tier approach to achieving this. Firstly, by planning to start work on the curtailed building project as soon as possible and secondly, in planning to employ a Facilities Manager to oversee the running of the building.

The Circuit grants which have supported Central over the last two years have effectively covered the lost lettings income during the Covid pandemic, but fortunately we've still been able to reduce the funding requested from the Circuit this year. This offer from the Circuit was for up to five years. It is imperative therefore that the Church continues to move in a positive financial direction, so as not to be reliant on Circuit support and to be able to maintain its presence and Christian witness in Brighouse.

Governance Information

Church Address: Central Methodist Church, Commercial Street, Brighouse, HD6 1AQ

Governance:

Act of Parliament - The Methodist Church Act 1976. Brighouse Central Methodist Church operates under the Constitutional Practice and Discipline of the Methodist Church (CPD).

Our Objectives:

As a member church of The Methodist Church of Great Britain our objectives are:-

- The advancement of the Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church.

- Any charitable purpose for the time being of any connexional, district, circuit, local or other organisation of the Methodist Church.

- Any charitable purpose for the time being of any society or institution being a society or institution subsidiary or ancillary to the Methodist Church.

- Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Recruitment of Trustees:

The Church Council is the Trustee body for the Church. All members of the Church Council are therefore Trustees of the Charity. The constitution of the Church Council is set out in CPD which outlines a range of ex-officio members of Church Council to ensure that all areas of the Church's life are represented on the Council. CPD also details the processes for appointing and electing other persons as members of the Church Council.

Trustees as at 1st November 2021:

Rev Dr Mark Cheetham (chair), Cathy Philips (secretary)

Jennifer Blackburn, Peter Blackburn, Laura Braime, Martin Brook, Lee Carnley, David Carter, Val Clarkson, Helen Clayton, Christine Cliffe, Val Eggleton, Linda Freeman, Sheila Hoodlass, John Holmes, David Ingram, Pippa Lupton, Val McLeod, Jodi Paige-Hirst, Rachel Rae, Janet Ratcliffe, Jill Roughton, Mary Samuel, Carolyn Stafford, Lucy Yates, Susan Yates.

The following also served as trustees during the period 1st Sept 2020 to 31st August 2021:-

David Brackenridge, Geoff Butler, Jon Harris, Richard Holmes, Chris Tolson,

Independent Examiners: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Bankers: Virgin Money, 12 Bradford Road, Cleckheaton, BD19 3RJ

Central Finance Board of the Methodist Church, 9 Bonhill St, London, EC2A 4PE

Organisational Policies

Pay Policy:

Central follows The Methodist Church of Great Britain's pay policies and guidance for all posts. Rates of pay are reviewed annually, and all staff are paid at least the Living Wage as issued by the Living Wage Foundation.

Investments:

Central invests any cash funds which are surplus for day-to-day cashflow requirements into a deposit fund held by the Central Finance Board of the Methodist Church.

The funds that support the Model Trust Bequests and Golden Wedding funds are held by the Trustees for Methodist Church Purposes in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long-term investments.

Reserves:

Central's reserves policy is reviewed annually and was last reviewed in October 2021. The current policy is to hold unrestricted free reserves within an ideal range of £40,000 to £60,000, and a minimum target level of £30,000. The minimum figure was calculated with reference to the monthly and annual cash-flow cycles to ensure cash balances in the General Church Fund remain positive throughout the year, specifically in relation to the quarterly payment of the Circuit Assessment. The ideal range was agreed as being suitable when considering loss of income contingency planning. In light of the Church's experience in the recent pandemic the ideal range has been reduced to reflect that giving and donations continued, and that the largest risk to income related to room lettings and event income.

As at 31st August 2021 the unrestricted free reserves totalled £25,773 (2020: £26,332). These reserves are below the ideal range. It is part of Central's long-term financial strategy to increase reserves through increasing unrestricted income and moving back to annual surpluses rather than deficits.

Central also held £9,397 (2020: £0) of freely accessible funds in a designated fund for future expenditure on the proposed Facilities Manager post. It is planned for this balance to be fully utilised in the 2021-22 financial year.

Funds held in restricted funds are by nature held for specific purposes or projects within the church and are not included with the reserves policy. As at 31st August 2021 restricted funds included the Major Project Fund (£228,716), Central Foodbank (£39,904), and other restricted funds (£23,987).

Fundraising activities:

Central does not use any professional fundraiser or commercial participator to carry out activities on the charity's behalf.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Public Benefit Statement:

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. This Trustees' report clearly sets out Central's charitable objects, our current activities and how they benefit the public.

Tangible fixed assets for use by the charity:

Details of movements in fixed assets are set out in note 12 to the accounts.

Recognition of Liabilities:

Liabilities are recognised when there is a legal or constructive obligation committing the organisation to the expenditure.

Declarations

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



Treasurer, Val Clarkson

Date: 1st November 2021

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31st August 2021 were presented to the meeting of the Church trustees held on 1st November 2021



Chair of the meeting, Rev Dr Mark Cheetham

Date: 1st November 2021

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Brighouse Central Methodist Church for the year ended 31 August 2021 set out on pages 14 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 have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 not 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.

Signature of independent examiner:



Name of independent examiner: Jonathan Stead

Relevant professional qualification of independent examiner: Chartered Certified Accountant

Name of firm: Sleight & Story, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Date: 9/6/22

Statement of Financial Activities for the year ended 31st August 2021

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2021
Income		£	£	£	£
Offerings	4	52,619	-	-	52,619
Donated Goods and Services	4	21	-	18,963	18,984
Donations	4	8,462	2,400	38,135	48,997
Grants	4	27,426	7,000	61,089	95,515
Gift Aid	4	11,434	-	5,510	16,944
Interest and investment income	5	-	-	397	397
Internal organisations	6	-	-	2,254	2,254
Other charitable income	7	5,636	-	2,535	8,171
Total income		105,598	9,400	128,883	243,881
Expenditure					
Circuit assessment		74,221	-	-	74,221
Grants and donations		1,150	-	2,596	3,746
Property maintenance		3,018	4,653	33,841	41,512
Insurance, utilities etc		12,577	-	-	12,577
Office expenses		1,024	-	-	1,024
Other expenditure		19,014	3	89,133	108,150
Internal organisations		-	-	1,735	1,735
Total expenditure		111,004	4,656	127,305	242,965
Net income / (expenditure) before transfers		(5,406)	4,744	1,578	916
Gains/(losses) on monetary investments		-	-	635	635
Gross transfers between funds		4,847	-	(4,847)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(559)	4,744	(2,634)	1,551
Total funds brought forward at 1 st Sept		5,854,259	4,653	295,241	6,154,153
Total funds carried forward at 31st Aug		5,853,700	9,397	292,607	6,155,704

Balance Sheet as at 31st August 2021

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
Fixed assets						
Church building and other property 12		5,827,927	-	-	5,827,927	5,827,927
Current assets						
Stock in hand	13	-	-	16,456	16,456	24,500
Debtors and prepayments		40,198	-	-	40,198	1,707
Investments with TMCP	14	59	-	4,096	4,155	3,520
CFB deposits	15	-	9,397	217,782	227,179	244,091
Cash at bank and in hand	16	(12,298)	-	59,883	47,585	67,875
		27,959	9,397	298,217	335,573	341,693
Liabilities						
Creditors: amounts falling due within one year	17	(2,186)	-	(5,610)	(7,796)	(15,467)
Net current assets		25,773	9,397	292,607	327,777	326,226
Total assets less current liabilities		5,853,700	9,397	292,607	6,155,704	6,154,153
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
Net assets		5,853,700	9,397	292,607	6,155,704	6,154,153

Funds

24, 25 & 26

Unrestricted funds

General funds	5,853,700	5,854,259
Designated funds	9,397	5,653

Restricted funds	292,607	295,241
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Total funds carried forward at 31st August	6,155,704	6,154,153
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The financial statements were approved Church Council on 1st November 2021 and signed on their behalf by:



Rev Dr Mark Cheetham
Chair of Trustees



Val Clarkson
Treasurer

The notes on pages 16 to 26 form part of these financial statements.

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

1. Accounting framework and policies

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

a, Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b, Public benefit entity

Brighthouse Central Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c, Preparation of the accounts on a going concern basis.

Based on the monetary assets and human resources available at 31st August 2021 the trustees believe that the Church is a going concern.

d, Fund accounting

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the charitable objectives of Central

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes (see note 25).

Restricted income funds are funds subject to specific restrictions imposed by the donors, funders, or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund, including where appropriate a fair allocation of overheads and support costs.

e, Income

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

f, Deferred income

Any income received in this accounting period which relates to activities to be undertaken in future accounting periods is deferred.

g, Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

h, Donated services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

i, Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j, Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

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

k, Tangible fixed assets -

Freehold property is shown in the accounts at the insured value as calculated by Methodist Insurance PLC.

Individual fixed assets costing £1,000 or more are capitalised over their estimated useful economic lives on a straight line basis as follows:-

Category	Annual Rate
Major structural improvements	10%
Other premises improvements	20%
Computers and other equipment	33.3%

One full year's depreciation is charged in the year of purchase.

l, Stock

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.

m, Investments

Current asset investments include any deposit funds which are not readily accessible within one week.

n, Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which are accessible within one week.

o, Creditors and provisions

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.

p, Pension contributions

Central operates a pension scheme in compliance with the workplace pension requirements. In line with the regulations employees are auto-enrolled into a workplace pension when the necessary requirements are met. At present no employees meet the necessary requirements.

Contributions due to employees' pensions are charged to the Statement of Financial Activities in the period to which they relate. Details of the contributions in this financial year can be seen in the notes to the financial statements.

q, Taxation

Central is exempt from payment of income and corporation tax on its charitable activities.

Central's activities are exempt under VAT regulations; therefore it is not VAT registered. All irrecoverable input VAT incurred is included on the relevant cost line.

r, Capital commitments

Central had no capital commitments on the date the accounts were approved.

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

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

3 Statement of Financial Activities for previous year

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2020
		£	£	£	£
Income					
Offerings	4	60,267	-	-	60,267
Donated Goods and Services	4	-	-	43,930	43,930
Donations	4	9,039	-	46,911	55,950
Grants	4	38,004	50,963	135,660	224,627
Gift Aid	4	12,183	-	-	12,183
Interest and investment income	5	106	1,175	69	1,350
Internal organisations	6	-	-	14,743	14,743
Other charitable income	7	15,591	-	8,719	24,310
Total income		135,190	52,138	250,032	437,360
Expenditure					
Circuit assessment		82,460	-	-	82,460
Grants and donations		1,260	-	2,026	3,286
Property maintenance		4,083	143,919	396	148,398
Insurance, utilities etc		15,661	-	-	15,661
Office expenses		935	-	-	935
Other expenditure		24,862	-	76,182	101,044
Internal organisations		-	-	12,172	12,172
Total expenditure		129,261	143,919	90,776	363,956
Net income / (expenditure) before transfers		5,929	(91,781)	159,256	73,404
Gains/(losses) on monetary investments		-	-	(62)	(62)
Gross transfers between funds		(27,380)	25,666	1,714	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(21,451)	(66,115)	160,908	73,342
Total funds brought forward at 1 st Sept		5,875,710	70,768	134,333	6,080,811
Total funds carried forward at 31st Aug		5,854,259	4,653	295,241	6,154,153

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

4. Donated income

	Unrestricted funds £	Designated funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Offerings	52,619	-	-	52,619	60,267
Donated services and goods					
Equipment	21	-	-	21	-
Food for foodbank	-	-	18,963	18,963	43,500
Storage for foodbank	-	-	-	-	430
	21	-	18,963	18,984	43,930
Donations					
Donations	7,462	2,400	38,135	47,997	54,950
Legacies	1,000	-	-	1,000	1,000
	8,462	2,400	38,135	48,997	55,950
Grants					
British Food and Allied Workers Union	-	-	200	200	-
Calderdale Circuit	23,500	-	14,200	37,700	96,573
Calderdale MDC	1,000	7,000	20,600	28,600	-
Charities Aid Foundation	-	-	-	-	3,000
Community Foundation for Calderdale	1,000	-	3,680	4,680	15,300
HMRC – CJRS	1,926	-	-	1,926	2,004
Listed Places of Worship Grant Scheme	-	-	-	-	12,563
Methodist Insurance	-	-	-	-	90,000
Sainsburys Carrier Bag Charge	-	-	11,272	11,272	-
Sir George Martin Trust	-	-	3,000	3,000	-
Triangle Wholefoods	-	-	200	200	-
Yorkshire West Methodist District	-	-	7,937	7,937	5,187
	27,426	7,000	61,089	95,515	224,627
Gift Aid	11,434	-	5,510	16,944	12,183
Total	99,962	9,400	123,697	233,059	396,957

5. Interest and investment income

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Central Finance Board	-	-	333	333	1,175
TMCP	-	-	64	64	175
Total	-	-	397	397	1,350

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

6. Internal organisations income

	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Centralpedes	-	-	-	-	895
Flower fund	-	-	828	828	1,044
Founders Music	-	-	1,426	1,426	-
Ladies Evening Fellowship	-	-	-	-	182
Outreach Events	-	-	-	-	4,259
Scarborough Weekend	-	-	-	-	8,152
Tappers/Old Time Dancing	-	-	-	-	211
Total	-	-	2,254	2,254	14,743

7. Income from other charitable activities

	Unrestricted funds	Designated funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£	£
Church room lettings	3,292	-	-	3,292	8,320
Wesley House lettings	-	-	-	-	2,328
Coffee mornings and lunches	-	-	-	-	918
Weddings and funeral	2,017	-	-	2,017	915
Events and activities	327	-	2,535	2,862	11,847
Total	5,636	-	2,535	8,171	24,310

8. Staff costs, staff numbers, and trustee remuneration and expenses.

Employee costs during the year were:

	2021	2020
	£	£
Gross wages and salaries	40,134	44,360
Social security costs	1,057	751
Pension contribution	720	615
Total	41,911	45,826

The charity does not hold or administer any pension fund or defined benefit pension scheme for employees, it does operate a defined contribution pension scheme. The charity makes defined contributions of 6% of a qualifying employee's gross salary into a workplace pension scheme held and administered by The Pension's Trust.

No employees received employee benefits that totalled more than £60,000

The average monthly head count was 7 staff (2020: 7 staff).

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting:-

	2021	2020
	£	£
Carolyn Stafford – organist wages and music tuition fees	78	2,667
Jodi Paige-Hirst – Associate Pastor	11,996	11,669
Pamela Hales – Associate Pastor	149	1,798
Pippa Lupton – Associate Pastor	2,902	5,274

No expenses were paid for reimbursing travel costs for attending meetings (2020: nil).

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

9. Volunteer contributions

The value of volunteers' time is not included in the accounts, however it should be noted that Central can only undertake its work due to the many hours of volunteering that our Church members and many others from our community contribute on a daily basis.

10. Net income / (expenditure)

These are stated after charging:

	2021	2020
	£	£
Independent examiners fees	594	576

11. Valuation of donated goods and services

Central Foodbank relies upon the donations of food and other items from members of the public, local businesses and supermarkets. The amount of food distributed during the year was valued at £27,007. At 31st August 2021, the value of food held in stock was estimated at £16,456. For 10 months of the year the foodbank used off-site storage which was provided free of charge by a local business, and a value has been included to reflect this donation.

	2021	2020
	£	£
Food and other items distributed through the foodbank	27,007	27,000
Facilities donated for use by the foodbank	-	430
Total	16,45	27,430

12. Tangible fixed assets

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties	Other fixed assets including vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£	£
Cost						
At 1st Sept 2020	5,597,368	-	-	-	230,559	5,827,927
Additions	-	-	-	-	-	-
At 31st Aug 2021	5,597,368	-	-	-	230,559	5,827,927
Depreciation						
At 1st Sept 2020	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2021	-	-	-	-	-	-
Net Book Value						
At 31st Aug 2021	5,597,368	-	-	-	230,559	5,827,927
At 31st Aug 2020	5,597,368	-	-	-	230,559	5,827,927

The freehold property consists of the Church premises on Parsonage Lane, Brighouse, including Wesley House. The properties and fixtures are shown at their insurance replacement valuation, as advised by The Methodist Church for Great Britain.

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

13. Stock

	2021	2020
	£	£
Donated food	16,456	24,500

14. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	-	-
Prepaid Circuit Assessment	16,698	-
Other prepayments	-	1,157
Accrued income	23,500	550
	40,198	1,707

15. Investments held with TMCP

The funds that support the Model Trust Bequests and Golden Wedding funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

	2021	2020
	£	£
19014 - Model Trust Bequests	-	-
1585- Golden Wedding	59	59
1479 – Armitage Bequest	4,096	3,461
	4,155	3,520

16. Investment management

During the year the Church paid £7 (2020 £58) to TMCP, the custodians of the Church's investment, as management fees.

17. Change in investment values

	2021	2020
	£	£
Carrying (market) value at beginning of year	3,460	3,522
Additions to investments at cost	-	-
Disposals at carrying value	-	-
Net gain/(loss) on revaluation	636	(62)
Carrying (market) value at end of year	4,096	3,460

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

18. Cash at bank and in hand

	2021	2020
	£	£
Petty cash	-	129
Nochex donation account	1,346	362
Virgin Money – church	23,215	38,664
Virgin Money – foodbank	23,024	28,720
Central Finance Board	227,179	244,091
Total	274,764	311,966

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loan and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	376	(9)
Other creditors	-	-
Accruals	7,420	15,231
Deferred income	-	245
	7,796	15,467

20. Contingent liabilities

No contingent liabilities were identified at 31st August 2021

21. Capital Commitments

There were no capital commitments at 31st August 2021 (2020: £nil).

22. Operating leases

At 31st August the Church had commitments under non-cancellable operating leases as set out below.

	2021		2020	
	Land & buildings	Plant & Machinery	Land & buildings	Plant & Machinery
	£	£	£	£
Operating leases which expire:				
Less than 1 year	-	386	-	-
Between 1 to 5 years	-	-	-	902
	-	386	-	902

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

23. Purposes of funds

Fixed Assets: This holds the value of the premises, equipment and all other fixed assets.

General Church Fund: These are the free reserves available to the charity for use without any restriction.

Model Trust Bequests & TMCP 1585: These are free reserves managed by TMCP, but available to the Church for use without any restriction

Designated Funds: These are unrestricted funds specifically designated for a purpose by the Trustees.

Church Development Fund: Holds funds allocated for mission of the church and development of the premises.

Facilities Manager: Holds funds allocated for the development of a new post managing the premises.

Restricted Funds: These are funds which have clearly defined conditions for their specific use stated in either a grant agreement, contract, or when the funds were donated.

Associate Pastors: Funds received from the General Church Fund, Calderdale Methodist Circuit, and Yorkshire West Methodist District, to fund the associate pastors working at Central.

Benevolence Fund: Funds to be spent on individuals in need of support due to personal financial hardship.

Central Foodbank: Funds received and held for the work of the Central Foodbank

Major Building Project: Funds specifically raised for the planned major redevelopment of Central's premises.

Music Academy: Funds, income and grants, received for the work of Brighouse Central Music Academy

TMCP 1479 – Armitage Bequest: Funds held to support the work of Methodist local preachers in Brighouse.

Internal Organisations: This holds funds raised by specific groups or activities within Central to fund the ongoing work of these groups. The individual groups are:- Centralpedes; Choir; Flower Committee; Ladies Evening Fellowship; Outreach events; Toddlers; Worship Band. At the end of each financial year these groups review their future financial needs and transfer surplus funds to the General Church Fund.

Funds raised for other charities: This holds monies raised by Central, mainly through coffee mornings and retiring collections for other Methodist causes and external charities. This money is transferred to the other organisations on an ongoing basis, the balance at 31st August reflects recently raised funds due to be transferred.

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

24. Movement in funds – current year

	Opening balance 1 st Sept 20	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 21
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	26,273	105,597	(111,003)	4,847	-	25,714
Model Trust Bequests	-	-	-	-	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,854,259	105,597	(111,003)	4,847	-	5,853,700
Designated funds						
Church Development Fund	4,653	0	(4,653)	-	-	-
Facilities Manager	-	9,400	(3)	-	-	9,397
	4,653	9,400	(4,656)	-	-	9,397
Restricted funds						
Associate Pastors	2,251	18,537	(18,512)	2,750	-	5,026
Benevolence Fund	872	-	-	-	-	872
Central Foodbank	53,477	53,401	(65,774)	(1,200)	-	39,904
Major Building Project	217,496	47,164	(35,944)	-	-	228,716
Music Academy	6,364	6,636	(2,739)	-	-	10,261
TMCP – 1479 – Armitage Bequest	3,622	64	(7)	-	635	4,314
Internal Organisations	9,392	2,254	(1,735)	(6,397)	-	3,514
Funds raised for other charities	1,767	828	(2,595)	-	-	-
	295,241	128,884	(127,306)	(4,847)	635	292,607
Totals	6,154,153	243,881	(242,965)	-	635	6,155,704

Transfers between funds:

The £4,847 of net transfers to the General Church Fund consists of the following; £2,750 transferred to the Associate Pastors fund as Central's contribution to these posts; £1,200 from Central Foodbank for premises costs; £6,397 of surplus funds transferred from the Internal Organisations.

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

25. Movement in funds – previous year

	Opening balance 1 st Sept 19	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 20
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	22,102	135,094	(129,210)	(1,714)	-	26,273
Model Trust Bequests	25,622	96	(52)	(25,666)	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,875,710	135,151	(129,261)	(27,380)	-	5,854,259
Designated funds						
Church Development Fund	70,768	52,138	(143,919)	25,666	-	4,653
Restricted funds						
Associate Pastors	1,684	24,260	(26,443)	2,750	-	2,251
Benevolence Fund	882	-	(10)	-	-	872
Central Foodbank	23,411	71,204	(41,138)	-	-	53,477
Major Building Project	92,246	125,646	(396)	-	-	217,496
Music Academy	3,324	11,624	(8,584)	-	-	6,364
TMCP – 1479 – Armitage Bequest	3,621	70	(7)	-	(62)	3,622
Internal Organisations	7,857	14,743	(12,172)	(1,036)	-	9,392
Funds raised for other charities	1,308	2,485	(2,026)	-	-	1,767
	134,333	205,102	(63,346)	1,714	(62)	295,241
Total funds	6,080,811	437,360	(363,956)	-	(62)	6,154,153

26 Connected organisations and related parties

Connected organisations include The Methodist Church of Great Britain, Yorkshire West Methodist District; Calderdale Methodist Circuit and other Methodist charities and funds within the Connexion.

Connected Organisations	Receipts £	Payments £
The Methodist Church of Great Britain		(1,150)
Yorkshire West Methodist District	7,937	
Calderdale Methodist Circuit	28,600	(74,221)

Related Party Transactions:-

There were no other related party transactions, other than the payments to trustees for services detailed in Note 8.

27 Post Balance Sheet Event

There are no post balance sheet events to report.

Accounts



Brighouse Central Methodist Church

Trustees' Annual Report and Financial Statements

31st August 2020

**Commercial Street
Brighouse
West Yorkshire
HD6 1AQ**

Registered Charity No. 1129462

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Our Calling

Our statement of call is based upon Central's core belief from Mark 12: 28-31

*"Love the Lord your God with your passion, prayer, intelligence and energy –
and love others as you love yourself".*

A Church which gathers to worship and scatters for mission, where Christ is central.

Who are we?

Central is a Methodist Church that welcomes all, worships passionately, challenges the status quo, and seeks to transform the world through God's love. Central is innovative and pioneering in its efforts to be a place of positive change within ourselves, within our community, and within our denomination. Central is a Christian community whose members are motivated by their faith to use their resources, including time and premises, to apply the values of the gospel through worship and service.

Our Mission

Central's mission is based on its statement of call to deepen faith through worship and challenging study, to create an engaged community through inclusiveness and caring, and to transform the world through active service and prophetic leadership.

Our Vision

The vision of Central is to reach more people, touch more lives locally and globally, and continue growing and building our resources in order to be a catalyst for change and possibility by responding to God's call.

Our Worship Objective

Central's objective in worship is to be welcoming to all; to provide spiritual guidance, acceptance, inspiration and support to all; to be a place where we can tell our stories and listen to God; and to offer uplifting and intelligent worship.

We seek to develop and broaden our worshipping experience using the talents, gifts and skills of God's people in this place.

Our Outreach Strategy:

- To welcome ALL regardless of race, colour, national origin, gender, sexual orientation, marital or economic status, age, physical or mental condition
- To reach the non-church goers (through sharing community events and offering non-traditional worship at untraditional times)
- To reach the spiritually hungry, regardless of background
- To carry on mission-focused ministries to serve our neighbourhood and the global community
- To help our own members and regular attendees grow in their faith and involvement at Central

Our Work

Despite being challenged by the COVID-19 pandemic our calling is still to be at the heart of our community, expressing our Faith through the care and support of others.

The long standing tradition of Methodism in our town has long been recognised and appreciated as a vital part of a close knit community. Our aim is to build on that as we encourage groups, societies and individuals to share our building space and witness for themselves the heart beat that comes from within. We have much to offer.

To Families

We pride ourselves in having several young families committed to worship and other activities within church. We are committed to supporting these families who come with children and young people of varying ages. Indeed, we consider ourselves fortunate to be able to welcome them when the trend in many places of worship lacks the attendance of children and young people. Up to the first lockdown we had a very strong Baby and Toddler Group which met weekly and benefitted the youngest children in our community. The Saturday morning music session for babies and toddlers proved very popular and this continued to grow in numbers as it turned to online sessions through much of lockdown. Through our Children's and Family's worker we have been able to form strong links in our community with other groups and with our local schools.

For Music

There is an excellent culture for music in Brighouse and we have worked alongside members of Brighouse & Rastrick Brass Band to stage concerts in our worship centre which provide a real feel-good factor for those who attend.

This runs alongside Brighouse Central Music Academy which provides music tuition for a variety of instruments as well as working with local schools to provide after-school music clubs. Since the lockdown in March 2020 some of the music provisions have gone online. Brighouse Central was beginning to establish itself in the community providing a healthy and happy environment for members of the Community Choir and Build a Band Group. Although since March 2020 they have had to cease meeting, group members have formed a bond and manage to stay in contact with each other. They are hopeful of recommencing later in the year if everything goes well and we are allowed to open again.

For Community

Our Calling Statement at Brighouse Central Methodist Church is 'Open to God - Open to All'. Working on that statement, and being mindful of reaching out to society's most vulnerable, we have tried to provide help and support by creating places for refuge and discussion of the issues they face. Where possible we draw on the knowledge and expertise of others with more experience in their field of work. Although the work has had to be temporarily halted due to having to close our building, these people are very much remembered in our prayers.

The foodbank has continued to serve a high volume of referrals and school meal substitute parcels, the last quarter delivered 13,000 meals from the building. Moving forward, we are adding a small number of specialist support groups to our work and some counselling support to assist the pastoral team. We have also retained an events partner, and we are designing a music series, concerts and workshops, that will appeal to the community as they begin to venture beyond their homes and supermarkets once more.

For Support

At the heart of our Christian Faith is a need to put words into action. Our whole congregation were of a mind to support the idea of providing a warm, safe environment where the homeless, hungry or lonely can receive a hot meal, talk openly and find someone who will listen to them.

Four teams of willing volunteers, working on a rota basis, prepared, cooked and provided a hot meal which could be accessed every Friday lunch time. No charge was made but voluntary donations, from those who wished, were gratefully received to help support this important work.

Once again, due to the Pandemic, Friday Lunches had to cease but the work of the Food Bank became even more important and has continued to provide food parcels and backpack lunches for schoolchildren in need, particularly during the school holidays. The previous quarter's figures account for 16,000 meals and an average of 50 school parcels each week.

For Outdoors

Recognising the need to provide visible and easy access to our building became apparent when we engaged in community events weekends with the town. With our new building plans we hope to provide a more people friendly building making it more accessible for everyone. During the Christmas period the outdoor space at the front of church provides the space for a large Christmas tree and Christmas lights which is clearly visible to the rest of the town.

Review of 2019-20

Church Life:

- Worship plays an important part of church life. From September 2019 to March 2020 services were held every Sunday at 10.30 am and 6 pm. Morning service was the more modern and diverse service with music often led by our Worship Band. There was a chance to try out some of the more modern worship songs and the children and young people shared in part of this service as well as spending time doing their own activities in Junior Church under the direction of our Junior Church Co-ordinator. Attendance was good averaging around 140 each week. Evening worship was more of a traditional service. The church choir led the singing and usually sang an introit and an anthem. On Friday mornings at 11.30 am there was a short service we call Time For God.
- The Choir arranged and led a special Musical service for Christmas.
- Since March 2020 services have been streamed through Facebook. This was because places of worship were closed. We have continued to livestream our services as we found people were reluctant to return to 'in person' worship. We have been engaging with over 450 people which we feel is a big part of mission.
- We had plans to hold a Gift Day over the Easter weekend of 2020 which was to help raise funds for our new building scheme. Sadly this had to be cancelled at the last minute.
- The last Community Weekend the church was involved with was Christmas 2019. There was a circus theme with a bouncy castle and activities for children which we set up in the worship centre. We find this a positive way of inviting families into our church premises whilst light meals and refreshments, served in the school hall and Link Room, provide a welcome break from festivities for all. Our young people enjoyed being actively involved in helping out.

- The Church Weekend, organised to help people engage with each other as a church family, is open for all and held in January/February at a Scarborough Hotel. There is an opportunity to spend time together, get to know each other better and share fellowship and friendship. As with lots of other events this had to be cancelled due to Covid.
- Although our church premises had to close, lots of groups started to happen through the Zoom platform. We have Prayer Groups, Bible Study Groups and Chat Groups, as well as meetings, all happening through Zoom. People have also been communicating through WhatsApp Groups and telephone calls.

People:

- Revd Mark Cheetham has moved our church forward in many ways since he was appointed Minister of Brighthouse Central in 2014. He has encouraged us to examine ourselves closely as a church in the way we need to move forward. His vision is to see the church as part of the wider community, reaching out to the people of Brighthouse in various ways and so portraying, 'we are here as a church to serve your needs'. We shall be sorry when he leaves us in 2022 and thank him and his family for the work that has been done.
- Our Children/Families worker Jodi Paige-Hirst is an invaluable asset to our church and community. Appointed on a three year contract in 2018 Jodi has been an encouragement to numerous groups and individuals. She has worked hard to provide links into the community through the schools and has built up a good relationship with those she has worked with. She has embarked on different projects through the pandemic engaging children with older people in Operation Smile and providing support for families who were struggling at Christmas with Operation Christmas Angel. Through this Appeal many children who would otherwise have gone without were able to receive new toys at Christmas.
- Rebecca Snow is our dedicated and hard working Food Bank Manager. She organises volunteers and rotas, liaises with community food providers and seeks funding through grants and fundraising activities for this important work. Throughout the Pandemic she has been extremely busy in providing food parcels for the most vulnerable.
- Abi Young works alongside Joe Roughton with the Music Academy and with Jodi Paige-Hirst working in schools. The baby and toddler music session on Saturday mornings had to move online and numbers attending significantly increased.
- Our two interns Joe Roughton and Pippa Lupton had their internship extended to January. Joe, as a Music Intern, has successfully been writing new worship songs and Pippa, as Worship Intern, is currently studying for a BA at Cliff College. She is now involved in church planting in Leeds. Both have benefitted from the experience and 'blossomed' in confidence and in their Faith exploration. It is hoped that 2 new Interns will start in September.
- It has been with sadness that we had to record several deaths from within our church family. Each and every person has a place within our church community and they will be greatly missed. Their families have been remembered in our prayers.

Stewards & Leadership Teams:

- A dedicated team of Church Stewards continue to support our Minister, Revd Mark, and are responsible for overseeing worship. They are always ready to listen to comments and concerns from the church family and will try to help wherever possible. They are the eyes and ears of the church and are committed to their role.
- The stewards team meet once a month with our Minister to discuss important issues in church leadership. Over the last twelve months meetings have been held via Zoom.
- Val Eggleton retired as Senior Steward after serving on the team for 6 years. Her knowledge and input is still missed. A former steward is helping out on a temporary basis whilst one of our stewards is having a break due to personal problems. Our Junior steward continues to grow into the role. We are pleased to welcome David Ingram and Linda Freeman as two new stewards.
- The Leadership Team comprises of Church Stewards, Church Treasurer, Pastoral Secretary, Junior Church co-ordinator, Children/Families Worker and Interns. The team meet once every three months and is chaired by our Minister.

Church Premises:

- Many people are involved in the upkeep and safety of the church premises.
- A thorough Risk Assessment was taken before the worship centre re-opened after lockdown.
- Work on the Link Building roof has been completed as has the work on the roof between the worship centre and church hall.
- Other repairs highlighted in the quinquennial survey are still outstanding. These largely comprise of roof works to the school hall and associated areas plus work needed to bring Wesley House back into use.

Our Future Plans

It is hoped to open the Worship Centre again for 'in person' worship in May 2021. As yet we do not know how people will have been affected by the change to life through Covid. We must be ready to adapt to change and be there to help and support those who continue to struggle. As Government regulations change we will need to be ready to act.

We express our most sincere thanks to Revd Mark for seeing us through these troubled times. He has taken the worry and worked out how best to keep everyone together. His tireless research into modern technology to keep on-line worship progressing is very much appreciated as is the support given by his wife Mariet.

The second part of 2019-2020 has been difficult but through faith and prayer we survived.

As we were approaching Easter 2020 and starting to plan our Gift Weekend we were hopeful of being able to look forward to starting our new Building Project. What happened next affected everyone, we were taken into a National lockdown. We had been excited at the prospect of having much better access to our building and having the extra space to enable all in our community to access the building.

The Building Project Delivery Team have continued to press on diligently and did manage to secure the piece of land in front of church thus providing better access to the building and giving us a more visible presence at our end of the Main Street. Two members of the Delivery Team, tasked with applying for grants continued to do so. Unfortunately many of the grants are being withheld because of current financial implications.

As we are at the moment the present building plans are unaffordable and therefore we are seeking to simplify what we can achieve. Funds currently committed/promised to date total £769,000. We shall move forward, albeit not in the way we had hoped but we remain focused on achieving the best possible outcome for making Brighthouse Central part of our wonderful community. Open to God - Open to All.

We sincerely hope our Music Academy will grow as we welcome back tutors and pupils. We are already looking at ways of making it safe to put on a concert in June.

Susan Yates Senior Church Steward

Rev Mark Cheetham Chair of Trustees

Financial Review

The summary financial figures below are taken from the full independently examined financial statements which follow on pages 13 to 25.

Income and Expenditure:

General Church Funds: Surplus of £4,171

(Deficit of £11,650 in 2018-19)

Extract from Balance Sheet

	at 31/8/20	at 31/8/2019	
General Church Funds:	£26,273	£22,102	
Model Trust Bequests:	£ -	£25,622	
Church Development Fund:	£ 4,653	£77,768	
Major Building Project Fund:	£217,496	£92,246	
Foodbank:	£53,477	£23,411	
Other funds:	£24,327	£18,735	
Total church funds:	£326,266	£252,884	(excluding value of fixed assets)

Cash in Bank:

Central Finance Board:	£145,454	£153,547
Yorkshire Bank:	£ 54,644	£ 28,773

2019-20 has been a very active year for the Church in terms of financial activity linked mainly to significant expenditure on the Church premises, and fundraising for the planned major alterations to the premises. Alongside this of course has been the challenge of running Church during the Covid-19 pandemic which lead to all on-site activities, and room bookings ceasing in March 2020. This report will focus on the main charitable funds and their respective activities during the last year.

General Church Fund

This fund covers the day to day operations of the Worshipping Church and it's premises. Total income was £135,094 and expenditure was £129,209, after net transfers out of £1,714, this gave a surplus of £4,171 for the year.

The initial budget for 2019-20 projected a deficit of just under £30k, which as the opening balance on this fund was £26k meant insolvency if the financial issues weren't addressed promptly. This potential situation had been predicted in 2018-19 and reported in last year's financial review. As reported last year Calderdale Methodist Circuit had agreed to cover a deficit of up to £35k/pa for up to 5 years, to see the Church through the major rebuild project and to turn the financial situation around. Central drew down the full £35k in 2019-20, which enabled the Church to report the small surplus of £4,171 this year. This arrangement with the Circuit had been agreed prior to the pandemic, and in May 2020 the Church's financial position, the impact of Covid on finances and future plans were thoroughly reviewed by Circuit officials prior to the grant being issued.

It was a condition of the Circuit grant that the Central takes positive steps to improve its financial situation, however in 2019-20 this has been unfortunately frustrated by the impact of the pandemic on Church life and finances.

The most significant financial impact of Covid was on room letting income, which was down £12k on the previous year, due to no lettings since March 2020. A number of other income generating events, such as the Brighthouse community weekends were also missed. Fortunately giving and donations to Church have continued, and we're able to report that they were £5k above budget, and £6k above last year's total. This has been achieved through the use of on-line giving to replace regular Sunday collections, and well

communicated messages to members around the on-going financial issues. Whilst some income sources were lost due to Covid, there was a reduction in the church's running costs, with utility bills being lower, and the Covid Job Retention Scheme was used to furlough our cleaner and keyholder, these fortunately reduced the overall financial impact of Covid on the Church. As the pandemic is still on-going when writing this report, the financial impact will continue well into 2021 and the Church will need to adapt financially to continue its mission work.

Model Trust Bequest:

This fund was fully utilised in 2019-20, with the £25,622 balance transferred to the Church Development Fund and spent on premises repair work.

Church Development Fund:

This designated fund spent £143,919 in the year on building work and fees. This enabled overdue and essential repair works to be undertaken on the Church and the Link roofs, as recommended in the recent quinquennial building inspection. The fund held £4,653 at the year end, and this was planned to be fully utilised in the 2020-21 financial year on ongoing building repairs.

Major Building Project Fund:

This holds the restricted funds raised for the major project detailed earlier in this report. £125,646 was received in the year, of which £90,000 was a grant from Methodist Insurance, and the remaining £35,646 was donated to the project through the Christmas Is Not Your Birthday fundraiser and a virtual Gift Day in April. Thanks must be given to those who have given so generously to this project in recent years, with this fund now standing at £217,496

Foodbank:

The £53,477 held in this restricted fund includes donated and purchased food stock valued at £24,500, and cash held of £28,977. The local community in Brighouse must be thanked for their generous donations over the last year.

Governance Information

Church Address: Central Methodist Church, Commercial Street, Brighouse, HD6 1AQ

Governance:

Act of Parliament - The Methodist Church Act 1976. Brighouse Central Methodist Church operates under the Constitutional Practice and Discipline of the Methodist Church (CPD).

Our Objectives

As a member church of The Methodist Church of Great Britain our objectives are:-

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

Recruitment of Trustees

The Church Council is the Trustee body for the Church. All members of the Church Council are therefore Trustees of the Charity. The constitution of the Church Council is set out in CPD which outlines a range of ex-officio members of Church Council to ensure that all areas of the Church's life are represented on the Council. CPD also details the processes for appointing and electing other persons as members of the Church Council.

Trustees as at 19th October 2020

Rev Mark Cheetham (chair), Cathy Philips (secretary)

Jennifer Blackburn, Peter Blackburn. David Brackenridge, Laura Braime, Martin Brook, Geoff Butler, Lee Carnley, Val Clarkson, Christine Cliffe, Val Eggleton, Linda Freeman, Jon Harris, John Holmes, Richard Holmes, David Ingram, Pippa Lupton, Val McLeod, Jodi Paige-Hirst, Rachel Rae, Janet Ratcliffe, Jill Roughton, Mary Samuel, Carolyn Stafford, Chris Tolson, Lucy Yates, Susan Yates.

The following also served as trustees during the period 1st Sept 2019 to 31st August 2020:-
Mariet Cheetham, Helen Clayton, Kay Farrow, Pamela Hales, Chris Mason.

Independent Examiners: Sleight & Storey, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Bankers: Yorkshire Bank, 14 Bradford Road, Brighouse, HD6 1RN

Central Finance Board of the Methodist Church, 9 Bonhill St, London, EC2A 4PE

Organisational Policies

Pay Policy

Central follows The Methodist Church of Great Britain's pay policies and guidance for all posts. Rates of pay are reviewed annually and all staff are paid at least the Living Wage as issued by the Living Wage Foundation.

Investments:

Central invests any cash funds which are surplus for day to day cashflow requirements into a deposit fund held by the Central Finance Board of the Methodist Church.

The funds that support the Model Trust Bequests and Golden Wedding funds are held by the Trustees for Methodist Church Purposes in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

Reserves:

Central's reserves policy is reviewed annually and was last reviewed in October 2020. The current policy is to hold unrestricted free reserves within an ideal range of £40,000 to £60,000, and a minimum target level of £30,000. The minimum figure was calculated with reference to the monthly and annual cash-flow cycles to ensure cash balances in the General Church Fund remain positive throughout the year, specifically in relation to the quarterly payment of the Circuit Assessment. The ideal range was agreed as being suitable when considering loss of income contingency planning. In light of the Church's experience in the current pandemic the ideal range has been reduced to reflect that giving and donations continued, and that the largest risk to income related to room lettings and event income.

As at 31st August 2020 the unrestricted free reserves totalled £26,332 (2019: £47,783). These reserves are below the ideal range. It is part of Central's long-term financial strategy to increase reserves through increasing unrestricted income and moving back to annual surpluses rather than deficits.

Central also held £4,653 (2019: £70,768) of freely accessible funds in a designated fund for future expenditure on premises repairs. This fund will be fully utilised in the 2020-21 financial year.

Funds held in restricted funds are by nature held for specific purposes or projects within the church, and are not included with the reserves policy. At 31st August 2020 restricted funds included the Major Project Fund (£217,496), Central Foodbank (£53,477), and other restricted funds (£24,268).

Fundraising activities:

Central does not use any professional fundraiser or commercial participator to carry out activities on the charity's behalf.

Due to the low level of fundraising the charity undertakes, the charity is not a participant of a voluntary scheme for regulating fundraising, or any voluntary standard of fundraising for the activities carried out on behalf of the charity. Should the charity at some point in the future undertake a specific fundraising campaign or start to generate more income through fundraising, the trustees will look to sign up to a voluntary fundraising code.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'. This Trustees' report clearly sets out Central's charitable objects, our current activities and how they benefit the public.

Tangible fixed assets for use by the charity:

Details of movements in fixed assets are set out in note 12 to the accounts.

Recognition of Liabilities:

Liabilities are recognised when there is a legal or constructive obligation committing the organisation to the expenditure.

Declarations

I confirm that these accruals-based accounts for the year to 31st August 2020 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



Val Clarkson

Date: 19th October 2020

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2020 were presented to the meeting of the Church trustees held on 19th October 2020

Signature of the Chair of the meeting



Rev Mark Cheetham

Date: 19th October 2020

Independent Examiner's Report

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Brighouse Central Methodist Church for the year ended 31 August 2020 set out on pages 14 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

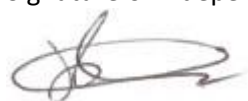
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- 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 not 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.

Signature of independent examiner:



Name of independent examiner: Jonathan Stead

Relevant professional qualification of independent examiner: FCCA

Name of firm: Sleight & Storey, Thornhill Brigg Mills, Thornhill Beck Lane, Brighouse, HD6 4AH

Date: 22/04/2021

Statement of Financial Activities for the year ended 31st August 2020

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2020
Income		£	£	£	£
Offerings	4	60,267	-	-	60,267
Donated Goods and Services	4	-	-	43,930	43,930
Donations	4	9,039	-	46,911	55,950
Grants	4	38,004	50,963	135,660	224,627
Gift Aid	4	12,183	-	-	12,183
Interest and investment income	5	106	1,175	69	1,350
Internal organisations	6	-	-	14,743	14,743
Other charitable income	7	15,591	-	8,719	24,310
Total income		135,190	52,138	250,032	437,360
Expenditure					
Circuit assessment		82,460	-	-	82,460
Grants and donations		1,260	-	2,026	3,286
Property maintenance		4,083	143,919	396	148,398
Insurance, utilities etc		15,661	-	-	15,661
Office expenses		935	-	-	935
Other expenditure		24,862	-	76,182	101,044
Internal organisations		-	-	12,172	12,172
Total expenditure		129,261	143,919	90,776	363,956
Net income / (expenditure) before transfers		5,929	(91,781)	159,256	73,404
Gains/(losses) on monetary investments		-	-	(62)	(62)
Gross transfers between funds		(27,380)	25,666	1,714	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(21,451)	(66,115)	160,908	73,342
Total funds brought forward at 1 st Sept		5,875,710	70,768	134,333	6,080,811
Total funds carried forward at 31st Aug		5,854,259	4,653	295,241	6,154,153

Balance Sheet as at 31st August 2020

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2020 £	Totals 2019 £
Fixed assets						
Church building and other property 12		5,827,927	-	-	5,827,927	5,827,927
Current assets						
Stock in hand	13	-	-	24,500	24,500	8,000
Debtors and prepayments		1,707	-	-	1,707	19,721
Investments with TMCP	14	59	-	3,461	3,520	29,204
CFB deposits	15	-	13,306	230,785	244,091	145,454
Cash at bank and in hand	16	31,380	-	36,495	67,875	54,773
		33,146	13,306	295,241	341,693	257,152
Liabilities						
Creditors: amounts falling due within one year	17	(6,814)	(8,653)	-	(15,467)	(4,268)
Net current assets		26,332	4,653	295,241	326,226	252,884
Total assets less current liabilities		5,854,259	4,653	295,241	6,154,153	6,080,811
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
Net assets		5,854,259	4,653	295,241	6,154,153	6,080,811

Funds

24, 25 & 26

Unrestricted funds

General funds	5,854,259	5,875,710
Designated funds	4,653	70,768

Restricted funds	295,241	134,333
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Total funds carried forward at 31st March	<u>6,154,153</u>	<u>6,080,811</u>
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The financial statements were approved Church Council on 19th October 2020 and signed on their behalf by:



Rev Mark Cheetham
Chair of Trustees



Val Clarkson
Treasurer

The notes on pages 16 to 26 form part of these financial statements.

Notes to the Financial Statements for the year ended 31st August 2020

1. Accounting framework and policies

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

a, Accounting framework

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

b, Public benefit entity

Brighthouse Central Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b, Preparation of the accounts on a going concern basis.

Based on the monetary assets and human resources available at 31st August 2019 the trustees believe that the Church is a going concern.

c, Fund accounting

Unrestricted funds are available for the use at the discretion of the Trustees in furtherance of the charitable objectives of Central

Designated funds comprise unrestricted funds that have been put aside at the discretion of the trustees for particular purposes (see note 25).

Restricted income funds are funds subject to specific restrictions imposed by the donors, funders, or by the purpose of the appeal. The purpose and use of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund, including where appropriate a fair allocation of overheads and support costs.

d, Income

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

e, Deferred income

Any income received in this accounting period which relates to activities to be undertaken in future accounting periods is deferred.

f, Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g, Donated services

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

h, Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

j, Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

Notes to the Financial Statements for the year ended 31st August 2020

k, Tangible fixed assets -

Freehold property is shown in the accounts at the insured value as calculated by Methodist Insurance PLC.

Individual fixed assets costing £1,000 or more are capitalised over their estimated useful economic lives on a straight line basis as follows:-

Category	Annual Rate
Major structural improvements	10%
Other premises improvements	20%
Computers and other equipment	33.3%

One full year's depreciation is charged in the year of purchase.

l, Stock

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.

m, Investments

Current asset investments include any deposit funds which are not readily accessible within one week.

n, Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments which are accessible within one week.

o, Creditors and provisions

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.

p, Pension contributions

Central operates a pension scheme in compliance with the workplace pension requirements. In line with the regulations employees are auto-enrolled into a workplace pension when the necessary requirements are met. At present no employees meet the necessary requirements.

Contributions due to employees' pensions are charged to the Statement of Financial Activities in the period to which they relate. Details of the contributions in this financial year can be seen in the notes to the financial statements.

q, Taxation

Central is exempt from payment of income and corporation tax on its charitable activities.

Central's activities are exempt under VAT regulations; therefore it is not VAT registered. All irrecoverable input VAT incurred is included on the relevant cost line.

r, Capital commitments

Central had no capital commitments on the date the accounts were approved.

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

Connexion: The Methodist Church in GB which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FRS: Financial Reporting Standard

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

Notes to the Financial Statements for the year ended 31st August 2020

3 Statement of Financial Activities for previous year

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2019
		£	£	£	£
Income					
Offerings		58,573	-	-	58,573
Donations		3,259	-	96,783	100,042
Gift Aid		14,376	-	-	14,376
Interest and investment income		217	500	606	1,323
Income from investment properties		-	-	-	-
Internal organisations		-	-	11,892	11,892
Other charitable income		32,227	-	8,050	40,277
Total income		108,652	500	117,331	226,483
Expenditure					
Circuit assessment		74,963	-	-	74,963
Grants and donations		2,910	-	6,739	9,649
Property maintenance		9,066	6,828	-	15,894
Insurance, utilities etc		16,279	-	-	16,279
Depreciation		-	-	-	-
Office expenses		1,155	-	-	1,155
Other expenditure		18,025	-	42,955	60,980
Internal organisations		-	-	7,776	7,776
Total expenditure		122,398	6,828	57,470	186,696
Net income / (expenditure) before transfers		(13,746)	(6,328)	59,861	39,787
Gains/(losses) on monetary investments		-	-	43	43
Gross transfers between funds		2,262	-	(2,262)	-
Other gains/(losses)		-	-	-	-
Net movement in funds for the year		(11,484)	(6,328)	57,642	39,830
Total funds brought forward at 1 st Sept		5,887,194	77,096	76,691	6,040,981
Total funds carried forward at 31st Aug		5,875,710	70,768	134,333	6,080,811

Notes to the Financial Statements for the year ended 31st August 2020

4. Donated income

	Unrestricted funds	Designated funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Offerings	60,267	-	-	60,267	62,477
Donated services and goods					
Food for foodbank	-	-	43,500	43,500	25,500
Storage for foodbank	-	-	430	430	520
	-	-	43,930	43,930	26,020
Donations					
Donations	8,039	-	46,911	54,950	44,463
Legacies	1,000	-	-	1,000	6,785
	9,039	-	46,911	55,950	128,101
Grants					
Calderdale Circuit	35,000	38,400	23,173	96,573	11,121
Charities Aid Foundation	-	-	3,000	3,000	-
Community Foundation for Calderdale	1,000	-	14,300	15,300	5,000
HMRC – CJRS	2,004	-	-	2,004	-
Listed Places of Worship Grant Scheme	-	12,563	-	12,563	-
Methodist Insurance	-	-	90,000	90,000	-
Yorkshire West Methodist District	-	-	5,187	5,187	2,750
	38,004	50,963	135,660	224,627	18,871
Gift Aid	12,183	-	-	12,183	14,376
Total	119,493	50,963	226,501	396,957	172,992

5. Interest and investment income

	Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£	£
Central Finance Board	-	1,175	-	1,175	1,001
TMCP	106	-	69	175	322
Total	106	1,175	69	1,350	1,323

6. Internal organisations income

	Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£	£
Centralpedes	-	-	895	895	1,327
Choir	-	-	-	-	917
Flower fund	-	-	1,044	1,044	1,613
Ladies Evening Fellowship	-	-	182	182	412
Toddlers	-	-	-	-	610
Outreach Events	-	-	4,259	4,259	6,178
Scarborough Weekend	-	-	8,152	8,152	-
Tappers/Old Time Dancing	-	-	211	211	835
Total	-	-	14,743	14,743	11,892

Notes to the Financial Statements for the year ended 31st August 2020

7. Income from other charitable activities

	Unrestricted funds	Designated funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Church room lettings	8,302	-	-	8,302	19,947
Wesley House lettings	2,328	-	-	2,328	4,800
Coffee mornings and lunches	734	-	184	918	3,666
Weddings and funeral	915	-	-	915	940
Events and activities	3,312	-	8,535	11,847	9,874
Insurance reclaim	-	-	-	-	1,050
Total	15,591	-	8,719	24,310	40,277

8. Staff costs, staff numbers, and trustee remuneration and expenses.

Employee costs during the year were:

	2020	2019
	£	£
Gross wages and salaries	44,360	25,207
Social security costs	751	306
Pension contribution	715	495
	45,826	26,008

The charity does not hold or administer any pension fund or defined benefit pension scheme for employees, it does operate a defined contribution pension scheme. The charity makes defined contributions of 6% of a qualifying employee's gross salary into a workplace pension scheme held and administered by The Pension's Trust.

No employees received employee benefits that totalled more than £60,000

The average monthly head count was 7 staff (2019: 6 staff).

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting:-

	2020	2019
	£	£
Carolyn Stafford – organist wages and music tuition fees	2,667	2,177
Jodi Paige-Hirst – Associate Pastor	11,669	8,978
Pamela Hales – Associate Pastor	1,798	1,859
Pippa Lupton – Associate Pastor	5,274	-

No expenses were paid for reimbursing travel costs for attending meetings (2019: nil).

9. Volunteer contributions

The value of volunteers' time is not included in the accounts, however it should be noted that Central can only undertake its work due to the many hours of volunteering that our Church members and many others from our community contribute on a daily basis.

10. Net income / (expenditure)

These are stated after charging:

	2020	2019
	£	£
Independent examiners fees	576	558

Notes to the Financial Statements for the year ended 31st August 2020

11. Valuation of donated goods and services

Central Foodbank relies upon the donations of food and other items from members of the public, local businesses and supermarkets. The amount of food distributed during the year was valued at £27,000. At 31st August 2020, the value of food held in stock was estimated at £24,500. For 10 months of the year the foodbank used off-site storage which was provided free of charge by a local business, and a value has been included to reflect this donation.

	2020	2019
	£	£
Food and other items distributed through the foodbank	27,000	25,500
Facilities donated for use by the foodbank	430	520
Total	27,430	26,020

12. Tangible fixed assets

	Church (non investment) land and buildings	Other non investment land and buildings	Investment properties	Other fixed assets including vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£	£
Cost						
At 1st Sept 2019	5,597,368	-	-	-	230,559	5,827,927
Additions	-	-	-	-	-	-
At 31st Aug 2020	5,597,368	-	-	-	230,559	5,827,927
Depreciation						
At 1st Sept 2019	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2020	-	-	-	-	-	-
Net Book Value						
At 31st Aug 2020	5,597,368	-	-	-	230,559	5,827,927
At 31st Aug 2019	5,597,368	-	-	-	230,559	5,827,927

The freehold property consists of the Church premises on Parsonage Lane, Brighouse, including Wesley House. The properties and fixtures are shown at their insurance replacement valuation, as advised by The Methodist Church for Great Britain.

13. Stock

	2020	2019
	£	£
Donated food	24,500	8,000

Notes to the Financial Statements for the year ended 31st August 2020

14. Debtors: amounts falling due within one year

	2020	2019
	£	£
Trade debtors	-	-
Prepaid Circuit Assessment	-	19,721
Other prepayments	1,157	-
Accrued income	550	-
	1,707	19,721

15. Investments held with TMCP

The funds that support the Model Trust Bequests and Golden Wedding funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. The Armitage Bequest is held in the CFB Managed Mixed Fund. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

	2020	2019
	£	£
19014 - Model Trust Bequests	-	25,622
1585- Golden Wedding	59	59
1479 – Armitage Bequest	3,461	3,523
	3,520	29,204

16. Investment management

During the year the Church paid £58 (2019 £51) to TMCP, the custodians of the Church's investment, as management fees.

17. Change in investment values

	2020	2019
	£	£
Carrying (market) value at beginning of year	3,523	3,480
Additions to investments at cost	-	-
Disposals at carrying value	-	-
Net gain/(loss) on revaluation	(62)	43
Carrying (market) value at end of year	3,461	3,523

Notes to the Financial Statements for the year ended 31st August 2020

18. Cash at bank and in hand

	2020	2019
	£	£
Petty cash	129	128
Nochex donation account	362	-
Yorkshire Bank – church	38,664	35,267
Yorkshire Bank – foodbank	28,720	19,377
Central Finance Board	244,091	145,454
Total	311,966	200,226

19. Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loan and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	(9)	60
Other creditors	-	-
Accruals	15,231	4,022
Deferred income	245	186
	15,467	4,268

20. Contingent liabilities

No contingent liabilities were identified at 31st August 2020

21. Capital Commitments

There were no capital commitments at 31st August 2020 (2019: £nil).

22. Operating leases

At 31st August the Church had commitments under non-cancellable operating leases as set out below.

	2020		2019	
	Land & buildings	Plant & Machinery	Land & buildings	Plant & Machinery
	£	£	£	£
Operating leases which expire:				
Less than 1 year	-	-	-	-
Between 1 to 5 years	-	902	-	1,418
	-	902	-	1,418

Notes to the Financial Statements for the year ended 31st August 2020

23. Purposes of funds

Fixed Assets: This holds the value of the premises, equipment and all other fixed assets.

General Church Fund: These are the free reserves available to the charity for use without any restriction.

Model Trust Bequests & TMCP 1585: These are free reserves managed by TMCP, but available to the Church for use without any restriction

Designated Funds: These are unrestricted funds specifically designated for a purpose by the Trustees.

Church Development Fund: Holds funds allocated for mission of the church and development of the premises.

Restricted Funds: These are funds which have clearly defined conditions for their specific use stated in either a grant agreement, contract, or when the funds were donated.

Associate Pastors: Funds received from the General Church Fund, Calderdale Methodist Circuit, and Yorkshire West Methodist District, to fund the associate pastors working at Central.

Benevolence Fund: Funds to be spent on individuals in need of support due to personal financial hardship.

Central Foodbank: Funds received and held for the work of the Central Foodbank

Major Building Project: Funds specifically raised for the planned major redevelopment of Central's premises.

Music Academy: Funds, income and grants, received for the work of Brighouse Central Music Academy

TMCP 1479 – Armitage Bequest: Funds held to support the work of Methodist local preachers in Brighouse.

Internal Organisations: This holds funds raised by specific groups or activities within Central to fund the ongoing work of these groups. The individual groups are:- Centralpedes; Choir; Flower Committee; Ladies Evening Fellowship; Outreach events; Toddlers; Worship Band. At the end of each financial year these groups review their future financial needs and transfer surplus funds to the General Church Fund.

Funds raised for other charities: This holds monies raised by Central, mainly through coffee mornings and retiring collections for other Methodist causes and external charities. This money is transferred to the other organisations on an ongoing basis, the balance at 31st August reflects recently raised funds due to be transferred.

Notes to the Financial Statements for the year ended 31st August 2020

24. Movement in funds – current year

	Opening balance 1 st Sept 19	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 20
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	22,102	135,094	(129,210)	(1,714)	-	26,273
Model Trust Bequests	25,622	96	(52)	(25,666)	-	-
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,875,710	135,151	(129,261)	(27,380)	-	5,854,259
Designated funds						
Church Development Fund	70,768	52,138	(143,919)	25,666	-	4,653
Restricted funds						
Associate Pastors	1,684	24,260	(26,443)	2,750	-	2,251
Benevolence Fund	882	-	(10)	-	-	872
Central Foodbank	23,411	71,204	(41,138)	-	-	53,477
Major Building Project	92,246	125,646	(396)	-	-	217,496
Music Academy	3,324	11,624	(8,584)	-	-	6,364
TMCP – 1479 – Armitage Bequest	3,621	70	(7)	-	(62)	3,622
Internal Organisations	7,857	14,743	(12,172)	(1,036)	-	9,392
Funds raised for other charities	1,308	2,485	(2,026)	-	-	1,767
	134,333	205,102	(63,346)	1,714	(62)	295,241
Total funds	6,080,811	437,360	(363,956)	-	(62)	6,154,153

Transfers between funds:

The £1,714 of net transfers from the General Church Fund consists of the following; £2,750 transferred to the Associate Pastors fund as Central's contribution to these posts; £1,036 of surplus funds transferred from the Internal Organisations.

Notes to the Financial Statements for the year ended 31st August 2020

25. Movement in funds – previous year

	Opening balance 1 st Sept 18	Income	Expenditure	Transfers	Revaluations	Closing balance 31 st Aug 19
	£	£	£	£	£	£
Unrestricted funds						
Fixed Asset Fund	5,827,927	-	-	-	-	5,827,927
General Church Fund	33,751	108,437	(122,348)	2,262	-	22,102
Model Trust Bequests	25,457	216	(51)	-	-	25,622
TMCP – 1585 – Golden Wedding	59	-	-	-	-	59
	5,887,194	108,653	(122,399)	2,262	-	5,875,710
Designated funds						
Church Development Fund	77,096	500	(6,828)	-	-	70,768
Restricted funds						
Associate Pastors	-	9,771	(10,837)	2,750	-	1,684
Benevolence Fund	922	-	(40)	-	-	882
Central Foodbank	-	47,214	(23,803)	-	-	23,411
Major Building Project	59,599	33,526	(879)	-	-	92,246
Music Academy	2,777	7,936	(7,389)	-	-	3,324
TMCP – 1479 – Armitage Bequest	3,480	105	(7)	-	43	3,621
Internal Organisations	8,753	11,892	(7,776)	(5,012)	-	7,857
Funds raised for other charities	1,160	6,887	(6,739)	-	-	1,308
	76,691	117,311	(57,450)	(2,262)	43	134,333
Total funds	6,040,981	226,463	(186,676)	-	43	6,080,811

26 Connected organisations and related parties

Connected organisations include The Methodist Church of Great Britain, Yorkshire West Methodist District; Calderdale Methodist Circuit and other Methodist charities and funds within the Connexion.

Connected Organisations	Receipts £	Payments £
The Methodist Church of Great Britain		1,150
Yorkshire West Methodist District	5,187	
Calderdale Methodist Circuit	96,573	(82,460)

Related Party Transactions:-

There were no other related party transactions, other than the payments to trustees for services detailed in Note 8.

27 Post Balance Sheet Event

There are no post balance sheet events to report.