



## **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
<b>Fund Balances:</b>	£	£
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
<b>Total Church Funds:</b>	<b>175,145</b>	<b>243,724</b> (excluding value of fixed assets)
<b>Cash in Bank:</b>	£	£
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 30<sup>th</sup> 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 1<sup>st</sup> Sept 2022 to 31<sup>st</sup> August 2023:-  
Carolyn Stafford

**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 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 31<sup>st</sup> 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 31<sup>st</sup> 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: 30<sup>th</sup> 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 30<sup>th</sup> October 2023



Chair of the meeting, Rev Vicky Atkins

Date: 30<sup>th</sup> 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 31<sup>st</sup> August 2023

(Incorporating the income and expenditure account)

	Notes	General Fund Unrestricted funds	Designated funds	Restricted Funds	Total 2023
		£	£	£	£
<b>Income</b>					
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
<b>Total income</b>		<b>120,321</b>	<b>-</b>	<b>120,052</b>	<b>240,373</b>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<b>123,559</b>	<b>-</b>	<b>185,230</b>	<b>308,789</b>
<b>Net income / (expenditure) before transfers</b>		<b>(3,238)</b>	<b>-</b>	<b>(65,178)</b>	<b>(68,416)</b>
<b>Gains/(losses) on monetary investments</b>	17	-	-	(163)	(163)
<b>Gross transfers between funds</b>		18,488	(9,397)	(9,091)	-
<b>Other gains/(losses)</b>		-	-	-	-
<b>Net movement in funds for the year</b>		<b>15,250</b>	<b>(9,397)</b>	<b>(74,432)</b>	<b>(68,579)</b>
<b>Total funds brought forward at 1<sup>st</sup> Sept</b>		<b>5,848,804</b>	<b>9,397</b>	<b>213,450</b>	<b>6,071,651</b>
<b>Total funds carried forward at 31<sup>st</sup> Aug</b>		<b>5,864,054</b>	<b>-</b>	<b>139,018</b>	<b>6,003,072</b>



## Balance Sheet as at 31<sup>st</sup> August 2023

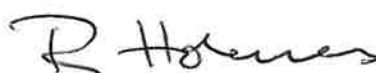
	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Totals 2023 £	Totals 2022 £
<b>Fixed assets</b>						
Church building and other property 12		5,827,927	-	-	5,827,927	5,827,927
<b>Current assets</b>						
Stock in hand	13	-	-	25,964	25,964	23,604
Debtors and prepayments	14	19,194	-	-	19,194	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
<b>Liabilities</b>						
Creditors: amounts falling due within one year	19	(3,319)	-	-	(3,319)	(44,595)
<b>Net current assets</b>		36,127	-	139,018	175,145	243,724
<b>Total assets less current liabilities</b>		5,864,054	-	139,018	6,003,072	6,071,651
Creditors: amounts falling due after more than one year		-	-	-	-	-
Loans to the Church		-	-	-	-	-
<b>Net assets</b>		5,864,054	-	139,018	6,003,072	6,071,651
<b>Funds</b>	23, 24 & 25					
				<b>Unrestricted funds</b>		
				General funds	5,864,054	5,848,804
				Designated funds	-	9,397
				<b>Restricted funds</b>	139,018	213,450
				<b>Total funds carried forward at 31<sup>st</sup> August</b>	<b>6,003,072</b>	<b>6,071,651</b>

The financial statements were approved Church Council on 30<sup>th</sup> 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

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### 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 31<sup>st</sup> 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
<b>Total income</b>		<b>108,381</b>	<b>-</b>	<b>80,190</b>	<b>188,571</b>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<b>112,379</b>	<b>-</b>	<b>159,987</b>	<b>272,366</b>
<b>Net income / (expenditure) before transfers</b>		<b>(3,998)</b>	<b>-</b>	<b>(79,797)</b>	<b>(83,795)</b>
<b>Gains/(losses) on monetary investments</b>	17	-	-	(258)	(258)
<b>Gross transfers between funds</b>		(898)	-	898	-
<b>Other gains/(losses)</b>		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(4,896)</b>	<b>-</b>	<b>(79,157)</b>	<b>(84,053)</b>
<b>Total funds brought forward at 1<sup>st</sup> Sept</b>		<b>5,853,700</b>	<b>9,397</b>	<b>292,607</b>	<b>6,155,704</b>
<b>Total funds carried forward at 31<sup>st</sup> Aug</b>		<b>5,848,804</b>	<b>9,397</b>	<b>213,450</b>	<b>6,071,651</b>

## 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 £
<b>Offerings</b>	50,608	-	-	50,608	48,389
<b>Donated services and goods</b>					
Equipment	-	-	-	-	476
Food for foodbank	-	-	30,333	30,333	27,676
Storage for foodbank	-	-	-	-	-
	-	-	30,333	30,333	28,152
<b>Donations</b>					
Donations	24,576	-	19,851	44,427	19,883
Legacies	500	-	-	500	-
	25,076	-	19,851	44,927	19,883
<b>Grants</b>					
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
<b>Gift Aid</b>	14,439	-	388	14,827	12,820
<b>Total</b>	<b>90,123</b>	<b>-</b>	<b>104,621</b>	<b>184,744</b>	<b>163,002</b>

### 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
<b>Total</b>	<b>832</b>	<b>-</b>	<b>2,871</b>	<b>3,703</b>	<b>871</b>

## 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	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>10,337</b>	<b>10,337</b>	<b>7,266</b>

### 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
<b>Total</b>	<b>29,366</b>	<b>-</b>	<b>2,223</b>	<b>31,589</b>	<b>17,432</b>

### 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	-
<b>Total</b>	<b>16,815</b>	<b>45,347</b>

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 31<sup>st</sup> 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
	£	£	£	£	£	£
<b>Cost</b>						
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
<b>Depreciation</b>						
At 1st Sept 2022	-	-	-	-	-	-
Charge for year	-	-	-	-	-	-
At 31st Aug 2023	-	-	-	-	-	-
<b>Net Book Value</b>						
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
	<b>19,194</b>	<b>45,639</b>

### 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
	<b>3,734</b>	<b>3,897</b>

### 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	<b>3,675</b>	<b>3,838</b>



## 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
<b>Total</b>	<b>129,572</b>	<b>215,179</b>

### 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	-
<b>Total</b>	<b>3,319</b>	<b>44,595</b>

### 20. Contingent liabilities

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

### 21. Capital Commitments

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

### 22. Operating leases

At 31<sup>st</sup> 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	-	-	-	-
<b>Total</b>	<b>352</b>	<b>-</b>	<b>-</b>	<b>386</b>

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

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### 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 31<sup>st</sup> 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 <sup>st</sup> Sept 22	Income	Expenditure	Transfers	Revaluations	Closing balance 31 <sup>st</sup> Aug 23
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
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
	<b>5,848,804</b>	<b>120,321</b>	<b>(123,559)</b>	<b>18,488</b>	<b>-</b>	<b>5,864,054</b>
<b>Designated funds</b>						
Facilities Manager	9,397	-	-	(9,397)	-	-
	<b>9,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted funds</b>						
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)	-	-	-
	<b>213,450</b>	<b>120,051</b>	<b>(185,229)</b>	<b>(9,091)</b>	<b>(163)</b>	<b>139,018</b>
<b>Totals</b>	<b>6,071,651</b>	<b>240,372</b>	<b>(308,788)</b>	<b>-</b>	<b>(163)</b>	<b>6,003,072</b>

#### 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 <sup>st</sup> Sept 21	Income	Expenditure	Transfers	Revaluations	Closing balance 31 <sup>st</sup> Aug 22
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
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
<b>Designated funds</b>						
Facilities Manager	9,397	-	-	-	-	9,397
	9,397	-	-	-	-	9,397
<b>Restricted funds</b>						
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
<b>Totals</b>	<b>6,155,704</b>	<b>188,571</b>	<b>(272,366)</b>	<b>-</b>	<b>(258)</b>	<b>6,071,651</b>

### 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.