

The Charity Registration Number is :- 1129635

Withington Methodist Church

Report and Accounts

31 August 2021

Withington Methodist Church

Report and accounts for the year ended 31 August 2021

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Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021

The Trustees present their Report and Accounts for the year ended 31 August 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Withington Methodist Church

UK charitable registration.

The charity is registered with the Charity Commission for England & Wales (CCEW) with charity number 1129635

Legal structure of the charity

The Governing Documents of the Methodist Church of Great Britain, of which Withington Methodist Church is an integral part, are the Deed of Union (1932) and the Methodist Church Act (1976). The Trustees are the individual members of the Church Council.

The principal operating address, telephone number, email and web addresses of the charity are:-

439 Wilmslow Road

Withington, Manchester

M20 4AN

Telephone 0161 445 0804

Email Address office@withingtonmethodistchurch.org

Web address www.withingtonmethodistchurch.org/

The Trustees and Church Council (CC) Members in office during the period and on the date the report was approved were:-

Ex Officio Members

Revd Krystyna Kwarciak - Minister

Papa Andoh-Kweku - Treasurer - Appointed 20 June 2021

Giselle du Toit - Treasurer - Until 20 June 2021

Don Taylor - Secretary

Kathleen McMorran - Steward - Deceased 27 November 2021

Heather Steward - Steward

John Shuttleworth - Steward

Jenny Went - Steward

Helen Fielding - Steward

Hannan Noel - Steward

Sandra Bailey - Circuit Representative. Not a Trustee

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Church Elected Representatives

Elizabeth Acquah Adu

Allan Priestley - Deceased 13 September 2021

Richard Kirkby

Elycia Ormandy

Julia Connell

Vivien Wilkinson - Resigned 20 June 2021

Lynette Cawthra

Lynne Kirkby

Jacqueline Kirkby

Margaret Clarson

Alma Oceandy

Nick Palfreyman

The following persons served as Trustees during the year ended 31 August 2021 :-

The trustees who served in the reporting period were as shown above, and there were no changes during the year not shown above, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

All Methodist Churches

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.

Withington Methodist Church

Aim and purpose

The CC has the responsibility of promoting the whole mission of the church, pastoral, evangelical, social and ecumenical.

The members of the CC are the managing trustees of the property with responsibility for everything to do with its maintenance and upkeep.

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021.

Objectives and Activities

The CC is committed to enabling as many people as possible to worship at our church and to become part of the church community. The CC maintains an overview of worship. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year the CC considered the Commission's guidance on public benefit and, in particular, the guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of the local community through:

- Worship and prayer, study and fellowship
- Pastoral care for our members and community roll
- Mission and outreach work
- Service to the local community.

To facilitate this work it is important that we maintain the fabric of the church building (which had a £1.4 million redevelopment in 1998). Restricted funds are held for this purpose.

The main activities undertaken and achievements and performance of the charity during the year to further the charity's purpose for the public benefit.

Worship and prayer

The CC in conjunction with the Superintendent Minister and local leadership arranges Sunday services and other weekly activities. These include: Sunday morning worship, smaller, more informal evening services, bible study, midweek prayers and additional services to reflect the Christian year.

We continue to welcome a number of university students and other young adults coming to study or work in Manchester, including many from overseas. A number of young families also joined us during the year. The congregation on a Sunday morning has a wide ethnic mix.

As a Methodist Church we hold a list of members and a community roll. At present we have approximately 66 members and a community roll of over 400.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. We welcome children for baptism and keep in touch with the families, inviting them to worship and our junior church, which includes a crèche. Through funeral services we are able to support families through our prayers and share with them thanks to God for the life of their loved ones.

As a local church, we are linked with the other Methodist churches in the Manchester Circuit, to which we pay an annual Assessment. Our Minister (Presbyter) serves two other local churches, as well as Withington Methodist Church.

Pastoral Care

The Church has a system of pastoral care through pastoral visitors who work in conjunction with the minister to ensure the care of those connected with the Church either by membership, or who are on our community roll.

We come into contact with a great number of people as we run two preschool groups Monday Monkeys and Tuesday Tots, support the Rainbows and Brownies that meet on the premises, have groups for men and women, i.e. Tuesday coffee fellowship and the Men's Club, and the Needles and Yarns craft and social group. We also provide the facilities for the Assist Tuesday Lunch Club and Seated Exercise Classes. All these activities are advertised in our weekly notices and monthly magazine, which is distributed widely not only to our present membership but to others interested, and is being added to the information available on our website - www.withingtonmethodistchurch.org

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021

The Church Premises

Our church premises are open 7 days a week demonstrating to the local community an active Christian presence in their midst. The church office is open to the public from 9.30 a.m. to 4.30 p.m. every weekday. Our coffee bar, managed by volunteers and held in our foyer, is open to the public some weekdays from 10 a.m. to 12 noon. We have a regular clientele for whom this is an important social activity.

In addition to the use by the church the premises provide accommodation and facilities for the Heart Help Support Group (for people with heart problems referred by the health service), Head Forward Centre, a day care service for people who have suffered head injuries (supported by the health service) and Assist, a community care organisation which links volunteers with people who need occasional or regular informal help, and our new building partner, Sunshine Play Therapy. Each of these services contributes to the cost of running the premises and we maintain with them good contacts.

Other local charitable and commercial groups also use our premises, including O&A (Opportunities and Activities) for some of their adult education classes.

Child Contact Centre

The Contact Centre has been established over 25 years and is open every Saturday afternoon to provide facilities for separated parents to have contact with their children, as directed by the courts. It is run entirely by volunteers - mainly church members but also other committed helpers from the local community. It is a member of the National Association of Child Contact Centres from which it receives advice, guidance and training. Referrals are made through local solicitors, a high proportion of families referred come from the minority ethnic community. The Contact Centre operates under the direction of the CC and conforms strictly to the Methodist Church child protection policy. All volunteers are DBS checked. During the year we provided a service for 81 children from 55 families.

Mission and Evangelism

Our Church operates within a large diverse community of South Manchester and aims to serve that community in providing a spiritual context for community activity and practical care.

We are also committed to support Christian Aid and various charitable organisations of the Methodist Church as a whole. We also give financially to disaster appeals as and when they occur.

We have good ecumenical relationships with other local churches including a covenant relationship with the local Anglican parish church.

The church is a corporate member of Withington Civic Society and church members support their activities. We provide premises for some of their events and as a base for some of their activities in the local area.

Many of our activities that were suspended in March 2020 were only resumed partially and gradually during the year ending 31 August 2021. Sunday morning worship was live-streamed on Youtube for some time, with only a small congregation attending in person, wearing masks and socially distanced. By the end of the church year, some of our members and adherents had still not returned to regular Sunday attendance. Sunday evening services took place on Zoom throughout the year, organised for the whole Circuit. Pastoral care was provided by telephone and by Zoom, as well as home and hospital visits when allowed by Covid-19 restrictions.

Many of the activities and services provided by our tenants and other users of the building were also suspended throughout the year, which affected our lettings income. ASSIST continued to provide valuable support to the elderly and vulnerable in the local area. Both Head Forward and Heart Help resumed their activities as and when permitted by government and church authorities. Our Office Manager worked from home throughout the year. Most of our staff remained on furlough with financial support from the government's Job Retention Scheme.

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021

The charity's organisational structure.

The Withington Methodist Church Council (CC) is made up of ex-officio members and members elected at the AGM; all members are eligible. All others who attend our services or who are members of the congregation are eligible to attend the CC as observers. The CC is responsible for the decisions of general concern and importance to the Church including how the funds are spent. They delegate clear responsibilities to the Building Management Team and the Finance Team who report back to the CC. The CC meets three times a year and organises the Church AGM.

Circuit Meeting

Five members of the CC and the Church Treasurer are members of the Circuit Meeting, and therefore Trustees for the Manchester Circuit of the Methodist Church of Great Britain. This provides links between our local church and the wider church structures.

Bankers

NatWest PLC, 699 Wilmslow Road, Didsbury, Manchester, M20 6NW

Financial review

The charity's financial position at the end of the year ended 31 August 2021

The financial position of the charity at 31 August 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income/(expenditure)	7,789	(36,297)
Unrestricted Revenue Funds available for the general purposes of the charity	586,284	578,315
Designated Revenue Funds	19,688	27,947
Total Unrestricted Funds	605,972	606,262
Restricted Revenue Funds	202,594	194,566
Total Restricted Funds	202,594	194,566
Endowment Revenue Funds	8,413	8,362
Total Endowment funds	8,413	8,362
Total Funds	816,979	809,190

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021

Financial review of the position at the reporting date, 31 August 2021 .

The accounts reflect an asset value of £816,979. It should be noted that £630,000 of this value is the Church building itself, Church building itself, £202,594 of the reserves are restricted for specific purposes and £8,413 are endowment funds.

Total receipts on unrestricted funds were £90,698. Restricted funds from South Manchester Universities Hospital Trust were £10,000 in accordance with the terms of their lease, plus £122 bank interest and £136 donations.

The planned giving through banker's orders and envelopes showed a decrease of £2,877.

£89,177 was spent to provide Christian ministry from Withington Methodist Church including £20,000 to the Circuit as our assessment. Our contribution remains a high priority to help maintain church activities throughout Manchester. The Circuit Assessment for 2019/20 was £61,800 but only £41,200 of this was actually paid. The outstanding balance of £20,600 remains to be paid to the Circuit (and will be paid before 31 August 2022). The Assessment for 2020/21 was reduced to £20,000 and was paid in full.

The Covid-19 crisis affected the church's ability to raise funds via lettings in both 2019/20 and 2020/21. Lettings income almost halved in the year ending 31 August 2021, compared with the previous year.

Policies on reserves.

General fund

We retain in this fund sufficient to meet 6 months of normal expenditure in the running of the church, upkeep of the building and the payments made to the Circuit as our share of the assessment.

All other funds are held as designated funds for the maintenance and expansion of the mission of the Withington Methodist Church in the Withington and Ladybarn area.

Restricted funds

These include:

Development Fund

As no specific use was defined during the year, the bequest from Miss Connie Hersee for further pastoral work amounts to £34,303.

Benevolent Fund. This is held to enable the Minister to respond to requests for charitable assistance. There was no movement in the year and it currently amounts to £470.

Aileen Hargreaves legacy was bequeathed to enable members of the congregation to have a holiday or to travel to festivals, conference and courses stands at £12,934.

Sekondi Methodist Church. Donations received to be forwarded to Sekondi Methodist Church in Ghana.

The Repairs and Maintenance fund

The CC agreed when the church reopened after redevelopment that it should establish a separate reserve fund to meet future major expenditure on the fabric and plant of the building. We were also able to secure a contribution from the Health Authority of £10,000 per annum for the 25 years of the lease. This restricted contribution would meet 25% of the costs as specified in the lease. In 1996 the CC agreed that major capital expenditure relating to the fabric or plant of the building even when it related only to church use should be met by the Church's contribution to this fund. Minor costs, e.g. under £400, and equipment for church use should continue to be met from the general fund. The amount in the Designated Repairs and Maintenance fund, as of August 2021, was £8,608 and in the Restricted Repairs and Maintenance (SMUHT) fund was £154,203.

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2021

Endowment funds

Carnelleys bequest for the benefit of the poor £223.

Higginbothams legacy for the support of the chapel £264.

Edward Sherlock legacy £7,926 for musical services or general purposes.

Employees

The CC employs a part-time church administrator who staffs the office every weekday afternoon and manages the computer inputting of the church accounts, room bookings, weekly church notices and other responsibilities allocated to him. In addition we employ a cleaner and a number of staff who act as door stewards for church and outside bookings at various times during the week. They include people entitled to therapeutic earnings to assist their rehabilitation after illness or disability. The commitment of the church to this policy continues and has been rewarded by a real and corresponding response from all individuals involved.

Availability and adequacy of assets of each of the funds

The CC as Trustees are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Eric Langer BSc FCA
Chartered Accountant and Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Statement of Trustees's Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Withington Methodist Church

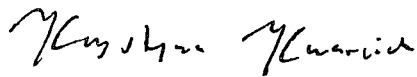
Trustees' Annual Report for the year ended 31 August 2021

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on ... 26/06/2022



Revd Krystyna Kwarciak
Trustee

Withington Methodist Church

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2021

I report to the trustees on my examination of the accounts of Withington Methodist Church (the Trust) for the year ended 31 August 2021.

Respective responsibilities of the Trustees and the Independent Examiner

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 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 my examination giving me cause to believe that in any material respect:

accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
the accounts do not accord with those 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.

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 proper understanding of the accounts to be reached.



.....
Eric Langer BSc FCA
Chartered Accountant
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

This report was signed on 30 June 2022

Withington Methodist Church - Statement of Financial Activities for the year ended 31 August 2021

Statement of Financial Activities for the year ended 31 August 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:						
Donations & Legacies	A1	45,367	136	-	45,503	41,098
Charitable activities	A2	2,874	-	-	2,874	4,909
Other trading activities	A3	41,745	10,000	-	51,745	65,968
Investments	A4	712	122	31	865	1,746
Other	A5	-	-	-	-	238
Total income	A	90,698	10,258	31	100,987	113,959
Expenditure on:						
Charitable activities	B2	89,177	2,230	16	91,423	151,138
Total expenditure	B	89,177	2,230	16	91,423	151,138
Net gains on investments	B4	(1,816)	-	41	(1,775)	882
Net income/(expenditure) for the year		(295)	8,028	56	7,789	(36,297)
Transfers between funds	C	5	-	(5)	-	-
Net income after transfers	A-B-C	(290)	8,028	51	7,789	(36,297)
Net movement in funds		(290)	8,028	51	7,789	(36,297)
Reconciliation of funds:-						
Total funds brought forward	E	606,262	194,566	8,362	809,190	845,487
Total funds carried forward		605,972	202,594	8,413	816,979	809,190

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 14 to 28 form an integral part of these accounts.

Withington Methodist Church - Statement of Financial Activities for the year ended 31 August 2021

Withington Methodist Church - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	41,098		-	41,098
Charitable activities	A2	4,909	-	-	4,909
Other trading activities	A3	55,968	10,000	-	65,968
Investments	A4	1,138	534	74	1,746
Other	A5	238	-	-	238
Total income	A	103,351	10,534	74	113,959
Expenditure on:					
Charitable activities	B2	148,596	2,526	16	151,138
Total expenditure	B	148,596	2,526	16	151,138
Net income/(expenditure) for the year		(45,245)	8,008	58	(37,179)
Net gains on investments	B4	886	-	(4)	882
Transfers between funds	C	6	-	(6)	-
Net income after transfers		(44,353)	8,008	48	(36,297)
Net movement in funds		(44,353)	8,008	48	(36,297)
Reconciliation of funds:-	E				
Total funds brought forward		650,615	186,558	8,314	845,487
Total funds carried forward		606,262	194,566	8,362	809,190

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 14 to 28 form an integral part of these accounts.

Withington Methodist Church - Statement of Financial Activities for the year ended 31 August 2021

Statement of Total Recognised Gains and Losses for the year ended 31 August 2021

	2021	2020
	£	£
Surplus/(deficit) for the year :-		
Net excess of income over expenditure from operations before tax	9,564	(37,179)
<i>Income from operations before tax in the Statement of Financial Activities</i>	9,564	(37,179)
<i>Add/(deduct) non income and expenditure items:-</i>		
Unrealised (losses)/gains on investments	(1,775)	882
Net Movement in funds before taxation	7,789	(36,297)
Funds generated in the year as shown on Statement of Financial Activities	7,789	(36,297)

Withington Methodist Church - Balance Sheet as at 31 August 2021

		SORP		
	Note	Ref	2021	2020
			£	£
Fixed assets		A		
Tangible assets	11	A2	630,000	630,000
Investments held as fixed assets	12	A4	126,662	128,407
Total fixed assets			756,662	758,407
Current assets		B		
Debtors	13	B2	23,356	11,738
Cash at bank and in hand		B4	89,383	90,336
Total current assets			112,739	102,074
Creditors: amounts falling due within one year	14	C1	(52,422)	(51,291)
Net current assets			60,317	50,783
The total net assets of the charity			816,979	809,190
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Endowment funds				
Endowment Revenue Funds	17	D1	8,413	8,362
Restricted funds				
Restricted Revenue Funds	17	D2	202,594	194,566
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	586,284	578,315
Designated Funds				
Designated Revenue Funds	17	D3	19,688	27,947
Total charity funds			816,979	809,190

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Rev'd Krystyna Kwarciak
Trustee

Krystyna Kwarciak

Approved by the board of trustees on 26/06/2022

The notes attached on pages 14 to 28 form an integral part of these accounts.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and 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), Charities SORP (FRS102), as amended by Update Bulletin 1.

The accounts have been prepared in accordance with applicable charity law in England this being the Charities Act 2011 and SI 2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to Charities SORP (FRS102) in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following Charities SORP (FRS102) instead of Charities SORP (FRSSE) to the extent necessary to give a true and fair view in the circumstances.

The charity constitutes a public benefit entity as defined by FRS102.

The charity is an unincorporated trust registered in England. The principal address of the charity is 439 Wilmslow Road, Withington, Manchester, M20 4AN.

Going Concern

The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Policies relating to categories of income and income recognition.

Income recognition

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

All gains on fixed asset investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation. Cost value includes all costs expended in bringing the asset into its intended working condition.

No depreciation is provided on freehold property and improvements because it is the practice to maintain the property in a continual state of sound repair. Accordingly, the life is so long and the residual value so high that the Trustees consider that depreciation calculated in accordance with accepted accounting standards would be immaterial.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the statement of financial activities as they become payable in accordance with the rules of the scheme.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Endowment funds are funds donated to the charity, where the funds shall be invested and the charity shall enjoy the benefit of the income from the capital fund, but where restrictions are placed on the use of the capital.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2021	2020
	£	£

The net surplus before tax in the financial year is stated after charging:-

Trustees' remuneration and pension costs	10,238	10,287
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6 Investment gains

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
--	--	--	---	--	--

Unrealised gains /(losses) and writing down of carrying values

TMCP Investments - Unrealised	(1,816)	-	41	(1,775)	882
Total unrealised gains/(losses) etc	(1,816)	-	41	(1,775)	882
Total realised and unrealised gains	(1,816)	-	41	(1,775)	882

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

7 Staff costs and emoluments

Salary costs

	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	14,115	17,548
Employer's operating costs of defined contribution pension schemes	556	610
Trustees' Remuneration as detailed in note 9	10,238	10,287
Other benefits paid to trustees, as detailed in note 9	1,695	1,691
Total salaries, wages and related costs	26,604	30,136

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	3	3

The details of remuneration paid to trustees is shown in note 9

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Remuneration and payments to Trustees and persons connected with them

	2021	2020
	£	£
Remuneration payable to trustees or connected persons		
Richard Kirkby	10,238	10,287
Total remuneration	10,238	10,287

Richard Kirkby is employed as the part time church administrator. The Church Council complies with Methodist Church Standing Orders 919 and 019A regarding conflicts of interest.

No other trustees received remuneration or expenses.

	2021	2020
	£	£
Pension payments relating to trustees or connected persons		
Richard Kirkby	1,695	1,691
	1,695	1,691

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021 10 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
CTIL Mobile Telecommunications Rent	17,010	(17,010)	17,060	17,060
Total	17,010	(17,010)	17,060	17,060
			2021	2020
			£	£
These deferrals are included in creditors			17,060	17,010

The deferrals included in creditors relate to income relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end.

11 Tangible fixed assets

	Land and Buildings £	Total £
Cost		
At 1 September 2020	630,000	630,000
At 31 August 2021	630,000	630,000
Depreciation		
At 31 August 2021	-	-
Net book value		
At 31 August 2021	630,000	630,000
At 31 August 2020	630,000	630,000

12 Investments held as fixed assets

	Other Classes of Investment £	Total £
Carrying values of investments		
At 1 September 2020	128,407	128,407
Additions	749	749
Revaluation at 31 August 2021	(1,775)	(1,775)
Disposals	(719)	(719)
At 31 August 2021	126,662	126,662

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

Analysis between fair value and historical cost

Investments as above held at fair value	126,662	126,662
Total at 31 August 2021	126,662	126,662

Analysis of Other Classes of Investment

	Included at fair value	Total
	£	£
Summary of other classes of investments at 31 August 2021		
Cash or cash equivalents	126,662	126,662
	126,662	126,662

13 Debtors

	2021	2020
	£	£
Prepayments and accrued income	4,412	3,314
Other debtors	18,944	8,424
	23,356	11,738

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	35,362	34,281
Deferred Income - Unrestricted & designated funds	17,060	17,010
	52,422	51,291

15 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, which are fully disclosed in notes above.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2021	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	630,000	-	-	-	630,000
Investments at valuation:-					
Fixed asset investments	105,315	-	8,413	12,934	126,662
Current Assets	(96,609)	19,688	-	189,660	112,739
Current Liabilities	(52,422)	-	-	-	(52,422)
	586,284	19,688	8,413	202,594	816,979
At 1 September 2020	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	630,000	-	-	-	630,000
Investments at valuation:-					
Fixed asset investments	107,130	-	8,362	12,916	128,407
Current Assets	(107,524)	27,947	-	181,650	102,074
Current Liabilities	(51,291)	-	-	-	(51,291)
	578,315	27,947	8,362	194,566	809,190

17 Change in total funds over the year as shown in Note 16 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 18 £	See Note 19 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	578,315	4,194	3,775	586,284
Designated Revenue Funds	27,947	(4,489)	(3,770)	19,688
Total unrestricted and designated funds	606,262	(295)	5	605,972
Restricted funds:-				
Aileen Hargreaves Legacy	12,916	18	-	12,934
Benevolent	470	-	-	470
Development	34,256	47	-	34,303
Repairs & Maintenance (SMUHT)	146,376	7,827	-	154,203
Sekondi Methodist Church	548	136	-	684
Total restricted funds	194,566	8,028	-	202,594
Endowment funds:-				
Carnelleys Bequest	224	-	(1)	223
Edward T Sherlock Legacy	7,915	11	-	7,926
Higginbotham Legacy	223	45	(4)	264
Total endowment funds	8,362	56	(5)	8,413
Total charity funds	809,190	7,789	-	816,979

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	88,062	(82,052)	(1,816)	4,194
Designated Revenue Funds	2,636	(7,125)	-	(4,489)
Restricted funds:-				
Aileen Hargreaves Legacy	43	(25)	-	18
Benevolent	-	-	-	-
Development	47	-	-	47
Repairs & Maintenance (SMUHT)	10,031	(2,204)	-	7,827
Sekondi Methodist Church	136	-	-	136
Endowment funds:-				
Carnelleys Bequest	1	(1)	-	-
Edward T Sherlock Legacy	27	(16)	-	11
Higginbotham Legacy	4	-	41	45
	100,987	(91,423)	(1,775)	7,789

Gains and losses are detailed in note 6.

19 Details of transfers between funds in the year as shown in Note 17

The transfers shown in note 17 above are:-	2021 £
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	3,775
To/(from) Designated Revenue Funds	(3,770)
To/(from) Endowment Revenue Funds	(5)
Net transfers	-

20 The purposes for which the funds as detailed in note 17 are held by the charity are:-

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Contact Centre	Designated to record the income and expenditure of the contact centre.
Moirra Nixon Opportunity Fund	Designated fund to be held primarily for the redevelopment of Area 3 (ex CAB offices) as opportunity arises.
Monday Monkeys	Designated to record the income and expenditure of the mother and toddler group.
Repairs & Maintenance	Designated to record the churches annual contribution towards repairs and maintenance and permitted expenditure in accordance with the agreement with SMUHT.
The Club	Designated to record income and expenditure of the Club.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2021

Flower Fund	Designated for decoration of church services and subsequent distribution or as appropriate.
Thursday Night Group	Designated held on behalf of ladies social group.
Church Magazine	Designated fund to be used to provide a church magazine to promote church services.
Tuesday Tots	Designated to record the income and expenditure of the Toddler and Carer Group.
Restricted funds:-	
Aileen Hargreaves Legacy	This fund is to enable members to have a holiday, or to assist members with travel, accomodation and other fees when attending festivals, courses and confereneces.
Benevolent	The fund is used for benevolent purposes.
Development	This fund is used for development work within the church.
Repairs & Maintenance (SMUHT)	This is South Manchester University Hospital Trust's annual contribution towards the repairs and maintenance, and allocation of permitted expenditure.
Sekondi Methodist Church	Funds to be donated to the Sekondi Methodist Church in Ghana.
Endowment funds:-	
Carnelleys Bequest	Income from this fund is to be used for the benefit of the poor.
Edward T Sherlock Legacy	The income from this fund can be used for the upkeep and maintenance of the church, the improvement of musical services and general purposes of the church.
Higginbotham Legacy	Income from this fund is used to support the chapel.

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

21 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals					
Small donations individually less than £1000	31,622	136	-	31,758	32,770
Total donations and gifts from individuals	31,622	136	-	31,758	32,770
Revenue grants from government and public bodies					
CJRS Grant	13,080	-	-	13,080	5,798
Total public sector revenue grants	13,080	-	-	13,080	5,798
Revenue grants and donations from non public bodies					
Small grants individually less than £1000	665	-	-	665	130
Charities Trust	-	-	-	-	2,400
Total private sector revenue grants	665	-	-	665	2,530
Total Donations and Legacies A1	45,367	136	-	45,503	41,098

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading					
Traidcraft	275	-	-	275	610
Weekday coffee	-	-	-	-	330
Sunday coffee	-	-	-	-	128
Contact centre	2,599	-	-	2,599	2,924
Monday Monkeys	-	-	-	-	490
Flower fund	-	-	-	-	170
Church magazine	-	-	-	-	30
Tuesday Tots	-	-	-	-	227
Total Primary purpose and ancillary trading	2,874	-	-	2,874	4,909

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Endowment Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading		2,874	-	-	2,874	4,909
Total from charitable activities	A2	2,874	-	-	2,874	4,909

24 Income from other, non charitable, trading activities

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Endowment Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Income from letting and licensing of property for non charitable purposes		40,174	10,000	-	50,174	64,402
Solar panels		1,571	-	-	1,571	1,566
Total from other activities	A3	41,745	10,000	-	51,745	65,968

25 Investment income

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Endowment Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Dividend Income		636	-	4	640	797
Bank Interest Receivable		76	122	27	225	949
Total investment income	A4	712	122	31	865	1,746

26 Other income and gains

		Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Endowment Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Summary of Other income						
Sundry other income		-	-	-	-	238
Total other income	A5	-	-	-	-	238

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Gross wages and salaries - charitable activities	14,115	-	-	14,115	17,548
Defined contribution pension costs - charitable activities	556	-	-	556	610
Circuit assessment	20,000	-	-	20,000	61,800
Church taxi costs	-	-	-	-	168
Worship costs	210	-	-	210	1,579
Traidcraft	-	-	-	-	762
Contact centre	219	-	-	219	239
Monday Monkeys	295	-	-	295	142
Flower fund	-	-	-	-	-
Tuesday Tots	-	-	-	-	75
Total direct spending	B2a 35,395	-	-	35,395	82,923

28 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to organisations	26	-	-	26	725
Total grantmaking costs	B2c 26	-	-	26	725

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
All We Can	-	-	-	-	321
Action for Children	-	-	-	-	73
Christian Aid	26	-	-	26	-
World Mission Fund	-	-	-	-	62
L'Arche Manchester	-	-	-	-	269
	26	-	-	26	725

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

29 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Premises Expenses					
Rates and water charges	820	-	-	820	1,414
Light heat and power	11,966	-	-	11,966	14,586
Cleaning and waste management	1,400	-	-	1,400	2,927
Premises repairs, renewals and maintenance	11,807	2,204	-	14,011	18,106
Security system	2,883	-	-	2,883	2,952
Property insurance	5,453	-	-	5,453	5,288
Administrative overheads					
Telephone, fax and internet	741	-	-	741	895
Paper, stationery and postage	39	-	-	39	203
Photocopier costs	793	-	-	793	1,460
Software licences and expenses	-	-	-	-	52
Sundry expenses	100	-	-	100	95
Licences & Permits	773	-	-	773	728
Admin costs	214	26	16	256	254
Tea and coffee	-	-	-	-	12
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees					
As detailed in Note 30	744	-	-	744	720
Other legal and professional	3,340	-	-	3,340	5,043
Support costs before reallocation	41,073	2,230	16	43,319	54,735
Total support costs	41,073	2,230	16	43,319	54,735

30 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	750	-	-	750	720
Trustees' remuneration	10,238	-	-	10,238	10,287
Trustees Defined contribution pension costs	1,695	-	-	1,695	1,691
Finance team costs	-	-	-	-	57
Total Governance costs	12,683	-	-	12,683	12,755

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	2021 £	2020 £
Assurance -Non audit or examination	744	720
Total additional fees included in support costs at Note 29	744	720

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2021 as required by the SORP 2015

31 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	35,395	-	-	35,395	82,923
Total grantmaking costs	B2c	26	-	-	26	725
Total support costs	B2d	41,073	2,230	16	43,319	54,735
Total Governance costs	B2e	12,683	-	-	12,683	12,755
Total charitable expenditure	B2	89,177	2,230	16	91,423	151,138

Withington Methodist Church

This page does not form part of the statutory report and accounts for the year ended 31 August 2021

Income and Expenditure Summary

	Current year Total Funds	Prior Year Total Funds
	2021	2020
	£	£
Income		
Donations & legacies	45,503	41,098
Charitable Activities	2,874	4,909
CTIL Mobile Telecomms Mast	17,000	16,859
Library letting	-	8,700
Other letting / licence	5,815	11,042
SMUHT rent & service charge	17,359	17,801
SMUHT repairs & maintenance	10,000	10,000
Solar panels	1,571	1,566
Investments	865	1,746
Other	-	238
	100,987	113,959
Expenses		
Wages	26,604	30,136
Assessment	20,000	61,800
Direct spending on charitable activities	724	2,965
Grants to other organisations	26	725
Lighting, heating & power	11,966	14,586
Property repairs & renewals	14,011	18,106
Other premises costs	10,556	12,581
Administrative overheads	2,702	3,699
Legal & professional fees	4,834	6,540
	91,423	151,138
Net income (expenditure) before gains/(losses)	9,564	(37,179)