

The Charity Registration Number is :- 1129635

Withington Methodist Church

Report and Accounts

31 August 2022

# **Withington Methodist Church**

## **Report and accounts for the year ended 31 August 2022**

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## **Withington Methodist Church**

### **Trustees' Annual Report for the year ended 31 August 2022**

The Trustees present their Report and Accounts for the year ended 31 August 2022.

#### **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](mailto:office@withingtonmethodistchurch.org)

Web address [www.withingtonmethodistchurch.org/](http://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 - Until 31 August 2022

Revd. Dr. Caroline Wickens - Minister - From 1 September 2022

Papa Andoh-Kweku - Treasurer

Giselle du Toit - Assistant Treasurer

Don Taylor - Secretary - Until 26 June 2022

Nick Palfreyman - Secretary - Appointed 26 June 2022

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

## **Withington Methodist Church**

### **Trustees' Annual Report for the year ended 31 August 2022**

#### **Church Elected Representatives**

Elizabeth Acquah Adu

Allan Priestley - Deceased 13 September 2021

Richard Kirkby

Elycia Ormandy

Julia Connell

Lynette Cawthra - Resigned 26 June 2022

Lynne Kirkby

Jacqueline Kirkby

Margaret Clarson

Alma Oceandy - Resigned 26 June 2022

Lucy Goodman - Appointed 26 June 2022

Don Taylor - Appointed 26 June 2022

Nick Palfreyman - Resigned 26 June 2022

#### **The following persons served as Trustees during the year ended 31 August 2022 :-**

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 2022**

#### 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, Bible study, midweek prayer 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. 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 52 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 appropriate worship. 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 serves as Superintendent and has pastoral charge of one other local church as well as Withington Methodist Church.

#### Pastoral Care

The Church has a system of pastoral care through pastoral visitors who undergo appropriate safeguarding checks and training and 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 a preschool group, Monday Monkeys, support the Brownies who meet on the premises, and have groups for men and women, the Men's Club and the Wednesday Fellowship. We provide a base for two addiction groups, Narcotics Anonymous and the Friends of the Brian Hore Unit. We also provide facilities for Withington Assist. 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](http://www.withingtonmethodistchurch.org)

## **Withington Methodist Church**

### **Trustees' Annual Report for the year ended 31 August 2022**

#### **The Church Premises**

Our church premises are open seven days a week, demonstrating to the local community an active Christian presence in their midst. The church office is open to the public every weekday.

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. Each of these services contributes to the cost of running the premises and we maintain good contacts with them.

Other local charitable and commercial groups also use our premises.

#### **Child Contact Centre**

The Contact Centre celebrates its 30th anniversary in 2022 and is open every other Saturday morning to provide facilities for separated parents to have contact with their children, as directed by the courts. It is run entirely by volunteers, a mix of church members and committed helpers from the local community. It is a member of the National Association of Child Contact Centres from which it receives accreditation, advice, guidance and training. Referrals are made through local solicitors. A high proportion of families referred come from minority ethnic communities. The Contact Centre operates under the direction of the CC and conforms strictly to the Methodist Church's safeguarding policies. All volunteers undergo DBS checks and safeguarding training.

During the year we provided a service for 17 families representing 25 children.

#### **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, especially our Anglican colleagues at the local Anglican church.

We are developing a supportive relationship with the local L'Arche community via an initiative known as Bread 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 a base for some of their activities in the local area.

Our activities were suspended in March 2020 and the years since have seen a gradual reopening. Worship on Sunday mornings sees congregations of 25 – 30, now meeting mainly without masks, and we are attracting new members. Sunday evening services continue to be provided via an online platform for the whole circuit. Pastoral care is provided face to face and over the telephone.

The organisations using our church are now also back to pre-pandemic patterns of activity, and our office manager and staff are working mainly back on the premises.

## Withington Methodist Church

### Trustees' Annual Report for the year ended 31 August 2022

#### *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 2022*

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
<b>Net (expenditure)/income</b>	(16,549)	7,789
Unrestricted Revenue Funds available for the general purposes of the charity	574,261	586,284
Designated Revenue Funds	8,030	19,688
<b>Total Unrestricted Funds</b>	582,291	605,972
Restricted Revenue Funds	209,727	202,594
<b>Total Restricted Funds</b>	209,727	202,594
Endowment Revenue Funds	8,412	8,413
<b>Total Endowment funds</b>	8,412	8,413
<b>Total Funds</b>	800,430	816,979

## **Withington Methodist Church**

### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***Financial review of the position at the reporting date, 31 August 2022 .***

The accounts reflect an asset value of £800,430. It should be noted that £630,000 of this value is the Church building itself, £209,727 of the reserves are restricted for specific purposes and £8,412 are endowment funds.

Total receipts on unrestricted funds were £89,976. Restricted funds from South Manchester Universities Hospital Trust were £10,000 in accordance with the terms of their lease, plus £296 bank interest and £16 donations.

The planned giving through banker's orders and envelopes showed a decrease of £3,469.

£99,609 was spent to provide Christian ministry from Withington Methodist Church including £25,000 to the Circuit as our assessment. Our contribution remains a high priority to help maintain church activities throughout Manchester. The Circuit Assessment balance outstanding for 2019/20 and 2021/22 was £45,600. 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 increased by £16,028 in the year ending 31 August 2022, 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 £34,446.

**Benevolent Fund.** This is held to enable the Minister to respond to requests for charitable assistance. Expenditure totalled £302 in the year and the balance remaining on the fund is £168.

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 £12,958.

Sekondi Methodist Church. Donations received were forwarded in full 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 2022, was £8,030 and in the Restricted Repairs and Maintenance (SMUHT) fund was £162,155.



## **Withington Methodist Church**

### **Trustees' Annual Report for the year ended 31 August 2022**

#### **Endowment funds**

Carnelleys bequest for the benefit of the poor £227.

Higginbothams legacy for the support of the chapel £247.

Edward Sherlock legacy £7,941 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 2022**

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.

15/06/2023

This report was approved by the board of trustees on .....

*Caroline Wickens*

Revd. Dr. Caroline Wickens  
Trustee

## **Withington Methodist Church**

### **Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 August 2022**

I report to the trustees on my examination of the accounts of Withington Methodist Church (the Trust) for the year ended 31 August 2022.

#### **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 27 June 2023 .....

**Withington Methodist Church - Statement of Financial Activities for the year ended 31 August 2022**

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

	<b>SORP Ref</b>	<b>Current year Unrestricted Funds 2022 £</b>	<b>Current year Restricted Funds 2022 £</b>	<b>Current year Endowment Funds 2022 £</b>	<b>Current year Total Funds 2022 £</b>	<b>Prior Year Total Funds 2021 £</b>
<b>Income &amp; Endowments from:</b>						
Donations & Legacies	A1	29,623	16	-	<b>29,639</b>	45,503
Charitable activities	A2	3,215	-	-	<b>3,215</b>	2,874
Other trading activities	A3	55,997	10,000	-	<b>65,997</b>	51,745
Investments	A4	962	296	44	<b>1,302</b>	865
Other	A5	179	-	-	<b>179</b>	-
<b>Total income</b>	<b>A</b>	<b>89,976</b>	<b>10,312</b>	<b>44</b>	<b>100,332</b>	<b>100,987</b>
<b>Expenditure on:</b>						
Charitable activities	B2	99,609	3,194	23	<b>102,826</b>	91,423
<b>Total expenditure</b>	<b>B</b>	<b>99,609</b>	<b>3,194</b>	<b>23</b>	<b>102,826</b>	<b>91,423</b>
Net gains on investments	B4	(14,038)	-	(17)	<b>(14,055)</b>	(1,775)
<b>Net (expenditure)/income for the year</b>		<b>(23,671)</b>	<b>7,118</b>	<b>4</b>	<b>(16,549)</b>	<b>7,789</b>
<b>Transfers between funds</b>	<b>C</b>	(10)	15	(5)	-	-
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(23,681)</b>	<b>7,133</b>	<b>(1)</b>	<b>(16,549)</b>	<b>7,789</b>
<b>Net movement in funds</b>		<b>(23,681)</b>	<b>7,133</b>	<b>(1)</b>	<b>(16,549)</b>	<b>7,789</b>
<b>Reconciliation of funds:-</b>						
<b>Total funds brought forward</b>	<b>E</b>	605,972	202,594	8,413	<b>816,979</b>	809,190
<b>Total funds carried forward</b>		<b>582,291</b>	<b>209,727</b>	<b>8,412</b>	<b>800,430</b>	<b>816,979</b>

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 2022**

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

	<b>SORP Ref</b>	<b>Prior Year Unrestricted Funds 2021 £</b>	<b>Prior Year Restricted Funds 2021 £</b>	<b>Prior Year Endowment Funds 2021 £</b>	<b>Prior Year Total Funds 2021 £</b>
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	45,367	136	-	<b>45,503</b>
Charitable activities	A2	2,874	-	-	<b>2,874</b>
Other trading activities	A3	41,745	10,000	-	<b>51,745</b>
Investments	A4	712	122	31	<b>865</b>
Other	A5	-	-	-	<b>-</b>
<b>Total income</b>	<b>A</b>	<b>90,698</b>	<b>10,258</b>	<b>31</b>	<b>100,987</b>
<b>Expenditure on:</b>					
Charitable activities	B2	89,177	2,230	16	<b>91,423</b>
<b>Total expenditure</b>	<b>B</b>	<b>89,177</b>	<b>2,230</b>	<b>16</b>	<b>91,423</b>
<b>Net income for the year</b>		1,521	8,028	15	9,564
Net gains on investments	B4	(1,816)	-	41	<b>(1,775)</b>
<b>Transfers between funds</b>	<b>C</b>	5	-	(5)	<b>-</b>
<b>Net income after transfers</b>		(290)	8,028	51	7,789
<b>Net movement in funds</b>		(290)	8,028	51	7,789
<b>Reconciliation of funds:-</b>	<b>E</b>				
<b>Total funds brought forward</b>		606,262	194,566	8,362	<b>809,190</b>
<b>Total funds carried forward</b>		<b>605,972</b>	<b>202,594</b>	<b>8,413</b>	<b>816,979</b>

**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 2022**

**Statement of Total Recognised Gains and Losses for the year ended 31 August 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>(Deficit)/surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	(2,494)	9,564
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b><u>(2,494)</u></b>	<b><u>9,564</u></b>
<b><i>Add/(deduct) non income and expenditure items:-</i></b>		
Unrealised losses on investments	(14,055)	(1,775)
<b>Net Movement in funds before taxation</b>	<b><u>(16,549)</u></b>	<b><u>7,789</u></b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b><u>(16,549)</u></b>	<b><u>7,789</u></b>

**Withington Methodist Church - Balance Sheet as at 31 August 2022**

		<b>SORP</b>		<b>2022</b>	<b>2021</b>
	Note	Ref		£	£
<b>Fixed assets</b>		A			
Tangible assets	11	A2		630,000	630,000
Investments held as fixed assets	12	A4		112,658	126,662
<b>Total fixed assets</b>				<u>742,658</u>	<u>756,662</u>
<b>Current assets</b>		B			
Debtors	13	B2	24,077	23,356	
Cash at bank and in hand		B4	104,054	89,383	
<b>Total current assets</b>			<u>128,131</u>	<u>112,739</u>	
<b>Creditors: amounts falling due within one year</b>	14	C1	<u>(70,359)</u>	<u>(52,422)</u>	
<b>Net current assets</b>				57,772	60,317
<b>The total net assets of the charity</b>				<u>800,430</u>	<u>816,979</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>					
<b>Endowment funds</b>					
Endowment Revenue Funds	17	D1		8,412	8,413
<b>Restricted funds</b>					
Restricted Revenue Funds	17	D2		209,727	202,594
<b>Unrestricted Funds</b>					
Unrestricted Revenue Funds	17	D3		574,261	586,284
<b>Designated Funds</b>					
Designated Revenue Funds	17	D3		8,030	19,688
<b>Total charity funds</b>				<u>800,430</u>	<u>816,979</u>

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.

*Caroline Wickens*

**Revd. Dr. Caroline Wickens**

Trustee

15/06/2023

Approved by the board of trustees on .....

**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 2022**

#### **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 2022**

#### ***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 2022

#### 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 (deficit)/surplus before tax in the financial year

	2022 £	2021 £
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Trustees' remuneration and pension costs	10,792	10,238

#### 6 Investment gains

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Unrealised gains /(losses) and writing down of carrying values</i>					
TMCP Investments - Unrealised	(14,038)	-	(17)	(14,055)	(1,775)
<b>Total unrealised gains/(losses) etc</b>	<b>(14,038)</b>	<b>-</b>	<b>(17)</b>	<b>(14,055)</b>	<b>(1,775)</b>
<b>Total realised and unrealised gains</b>	<b>(14,038)</b>	<b>-</b>	<b>(17)</b>	<b>(14,055)</b>	<b>(1,775)</b>

# **Withington Methodist Church**

## **Notes to the Accounts for the year ended 31 August 2022**

### **7 Staff costs and emoluments**

<b>Salary costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gross Salaries excluding trustees and key management personnel	11,114	14,115
Employer's operating costs of defined contribution pension schemes	442	556
Trustees' Remuneration as detailed in note 9	10,792	10,238
Other benefits paid to trustees, as detailed in note 9	1,746	1,695
<b>Total salaries, wages and related costs</b>	<b>24,094</b>	<b>26,604</b>

<b>Numbers of full time employees or full time equivalents</b>	<b>2022</b>	<b>2021</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Remuneration payable to trustees or connected persons</b>		
Richard Kirkby	10,792	10,238
<b>Total remuneration</b>	<b>10,792</b>	<b>10,238</b>

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.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Pension payments relating to trustees or connected persons</b>		
Richard Kirkby	1,746	1,695
	<b>1,746</b>	<b>1,695</b>

# Withington Methodist Church

## Notes to the Accounts for the year ended 31 August 2022

### 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	17,060	(17,060)	17,010	17,010
<b>Total</b>	<u>17,060</u>	<u>(17,060)</u>	<u>17,010</u>	<u>17,010</u>
			<b>2022</b>	<b>2021</b>
			£	£
<b>These deferrals are included in creditors</b>			<u>17,010</u>	<u>17,060</u>

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 £
<b>Cost</b>		
At 1 September 2021	630,000	630,000
<b>At 31 August 2022</b>	<u><b>630,000</b></u>	<u><b>630,000</b></u>
<b>Depreciation</b>		
At 31 August 2022	<u>-</u>	<u>-</u>
<b>Net book value</b>		
At 31 August 2022	<u><b>630,000</b></u>	<u><b>630,000</b></u>
At 31 August 2021	<u><b>630,000</b></u>	<u><b>630,000</b></u>

### 12 Investments held as fixed assets

	Other Classes of Investment	Total
	£	£
<b>Carrying values of investments</b>		
At 1 September 2021	126,662	126,662
Additions	955	955
Revaluation at 31 August 2022	(14,055)	(14,055)
Disposals	(904)	(904)
<b>At 31 August 2022</b>	<u><b>112,658</b></u>	<u><b>112,658</b></u>

# **Withington Methodist Church**

## **Notes to the Accounts for the year ended 31 August 2022**

### **Analysis between fair value and historical cost**

Investments as above held at fair value	112,658	112,658
<b>Total at 31 August 2022</b>	<b>112,658</b>	<b>112,658</b>

### **Analysis of Other Classes of Investment**

	Included at fair value	Total
	£	£
<b>Summary of other classes of investments at 31 August 2022</b>		
Cash or cash equivalents	112,658	112,658
	<b>112,658</b>	<b>112,658</b>

### **13 Debtors**

	2022 £	2021 £
Prepayments and accrued income	4,708	4,412
Other debtors	19,369	18,944
	<b>24,077</b>	<b>23,356</b>

### **14 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	53,349	35,362
Deferred Income - Unrestricted & designated funds	17,010	17,060
	<b>70,359</b>	<b>52,422</b>

### **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 2022

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

At 31 August 2022	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	630,000	-	-	-	630,000
Investments at valuation:-					
Fixed asset investments	91,289	-	8,412	12,957	112,658
Current Assets	(76,669)	8,030	-	196,770	128,131
Current Liabilities	(70,359)	-	-	-	(70,359)
	<b>574,261</b>	<b>8,030</b>	<b>8,412</b>	<b>209,727</b>	<b>800,430</b>

  

At 1 September 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)
	<b>586,284</b>	<b>19,688</b>	<b>8,413</b>	<b>202,594</b>	<b>816,979</b>

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

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 18 £	Transfers between funds in 2022 See Note 19 £	Funds carried forward to 2023 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	586,284	(20,313)	8,290	574,261
Designated Revenue Funds	19,688	(3,358)	(8,300)	8,030
<b>Total unrestricted and designated funds</b>	<b>605,972</b>	<b>(23,671)</b>	<b>(10)</b>	<b>582,291</b>
<b>Restricted funds:-</b>				
Aileen Hargreaves Legacy	12,934	24	-	12,958
Benevolent	470	(302)	-	168
Development	34,303	143	-	34,446
Repairs & Maintenance (SMUHT)	154,203	7,952	-	162,155
Sekondi Methodist Church	684	(699)	15	-
<b>Total restricted funds</b>	<b>202,594</b>	<b>7,118</b>	<b>15</b>	<b>209,727</b>
<b>Endowment funds:-</b>				
Carnelleys Bequest	223	1	-	224
Edward T Sherlock Legacy	7,926	15	-	7,941
Higginbotham Legacy	264	(12)	(5)	247
<b>Total endowment funds</b>	<b>8,413</b>	<b>4</b>	<b>(5)</b>	<b>8,412</b>
<b>Total charity funds</b>	<b>816,979</b>	<b>(16,549)</b>	<b>-</b>	<b>800,430</b>

# Withington Methodist Church

## Notes to the Accounts for the year ended 31 August 2022

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	86,658	(92,933)	(14,038)	(20,313)
Designated Revenue Funds	3,318	(6,676)	-	(3,358)
<b>Restricted funds:-</b>				
Aileen Hargreaves Legacy	61	(37)	-	24
Benevolent	-	(302)	-	(302)
Development	143	-	-	143
Repairs & Maintenance (SMUHT)	10,092	(2,140)	-	7,952
Sekondi Methodist Church	16	(715)	-	(699)
<b>Endowment funds:-</b>				
Carnelleys Bequest	1	-	-	1
Edward T Sherlock Legacy	37	(22)	-	15
Higginbotham Legacy	6	(1)	(17)	(12)
	<b>100,332</b>	<b>(102,826)</b>	<b>(14,055)</b>	<b>(16,549)</b>

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:-	2022
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	8,290
To/(from) Designated Revenue Funds	(8,300)
To/(from) Endowment Revenue Funds	(5)
<b>Net transfers</b>	<b>-</b>

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

<b>Unrestricted and designated funds:-</b>	
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.
Moiria 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 2022

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.
<b>Restricted funds:-</b>	
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.
<b>Endowment funds:-</b>	
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 2022 as required by the SORP

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

### 21 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>					
Small donations individually less than £1000	28,779	16	-	28,795	31,758
<b>Total donations and gifts from individuals</b>	<b>28,779</b>	<b>16</b>	<b>-</b>	<b>28,795</b>	<b>31,758</b>
<b>Revenue grants from government and public bodies</b>					
CJRS Grant	594	-	-	594	13,080
<b>Total public sector revenue grants</b>	<b>594</b>	<b>-</b>	<b>-</b>	<b>594</b>	<b>13,080</b>
<b>Revenue grants and donations from non public bodies</b>					
Small grants individually less than £1000	250	-	-	250	665
<b>Total private sector revenue grants</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>250</b>	<b>665</b>
<b>Total Donations and Legacies</b>	<b>29,623</b>	<b>16</b>	<b>-</b>	<b>29,639</b>	<b>45,503</b>

Last year £136 of small donations individually less than £1,000 was restricted.

### 22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Primary purpose and ancillary trading</b>					
Traidcraft	5	-	-	5	275
Weekday coffee	-	-	-	-	-
Sunday coffee	-	-	-	-	-
Contact centre	2,500	-	-	2,500	2,599
Monday Monkeys	710	-	-	710	-
Flower fund	-	-	-	-	-
Church magazine	-	-	-	-	-
Tuesday Tots	-	-	-	-	-
<b>Total Primary purpose and ancillary trading</b>	<b>3,215</b>	<b>-</b>	<b>-</b>	<b>3,215</b>	<b>2,874</b>

# Withington Methodist Church

## Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

### 23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Endowment Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading		3,215	-	-	3,215	2,874
<b>Total from charitable activities</b>	<b>A2</b>	<b>3,215</b>	<b>-</b>	<b>-</b>	<b>3,215</b>	<b>2,874</b>

All prior year income from charitable activities was unrestricted.

### 24 Income from other, non charitable, trading activities

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Endowment Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Income from fundraising events		28	-	-	28	-
Income from letting and licensing of property for non charitable purposes		56,202	10,000	-	66,202	50,174
Solar panels		(233)	-	-	(233)	1,571
<b>Total from other activities</b>	<b>A3</b>	<b>55,997</b>	<b>10,000</b>	<b>-</b>	<b>65,997</b>	<b>51,745</b>

Last year £10,000 of income from letting and licensing of property for non charitable purposes was restricted.

### 25 Investment income

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Endowment Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Dividend Income		797	-	6	803	640
Bank Interest Receivable		165	296	38	499	225
<b>Total investment income</b>	<b>A4</b>	<b>962</b>	<b>296</b>	<b>44</b>	<b>1,302</b>	<b>865</b>

Last year £122 of total investment income was restricted and £31 was endowment funds.

### 26 Other income and gains

		Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Endowment Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Summary of Other income						
Sundry other income		179	-	-	179	-
<b>Total other income</b>	<b>A5</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>179</b>	<b>-</b>

# Withington Methodist Church

## Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

### 27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	11,114	-	-	11,114	14,115
Defined contribution pension costs - charitable activities	442	-	-	442	556
Circuit assessment	25,000	-	-	25,000	20,000
Church taxi costs	-	-	-	-	-
Worship costs	210	-	-	210	210
Traidcraft	102	-	-	102	-
Contact centre	232	-	-	232	219
Monday Monkeys	24	-	-	24	295
Flower fund	-	-	-	-	-
Tuesday Tots	-	-	-	-	-
<b>Total direct spending</b>	<b>37,124</b>	<b>-</b>	<b>-</b>	<b>37,124</b>	<b>35,395</b>

All prior year expenditure on charitable activities - direct spending was unrestricted.

### 28 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to individuals	-	302	-	302	-
Grants made to organisations	252	700	-	952	26
<b>Total grantmaking costs</b>	<b>252</b>	<b>1,002</b>	<b>-</b>	<b>1,254</b>	<b>26</b>

All prior year expenditure on charitable activities - grant funding of activities was unrestricted.

#### Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
All We Can	85	-	-	85	-
Christian Aid	167	-	-	167	26
Sekondi Methodist Church Ghana		700		700	
	<b>252</b>	<b>700</b>	<b>-</b>	<b>952</b>	<b>26</b>

## Withington Methodist Church

### Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

#### 29 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Premises Expenses</b>					
Rates and water charges	736	-	-	736	820
Light heat and power	16,241	-	-	16,241	11,966
Cleaning and waste management	1,753	-	-	1,753	1,400
Premises repairs, renewals and maintenance	13,054	2,140	-	15,194	14,011
Security system	2,802	-	-	2,802	2,883
Property insurance	5,887	-	-	5,887	5,453
<b>Administrative overheads</b>					
Telephone, fax and internet	1,000	-	-	1,000	741
Paper, stationery and postage	62	-	-	62	39
Photocopier costs	1,159	-	-	1,159	793
Church away day	95	-	-	95	-
Transforming Churches Communities	875	-	-	875	-
Sundry expenses	15	-	-	15	100
Licences & Permits	828	-	-	828	773
Admin costs	300	52	23	375	256
Tea and coffee	-	-	-	-	-
<b>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</b>					
As detailed in Note 30	780	-	-	780	744
Other legal and professional	3,340	-	-	3,340	3,340
<b>Support costs before reallocation</b>	<b>48,927</b>	<b>2,192</b>	<b>23</b>	<b>51,142</b>	<b>43,319</b>
<b>Total support costs</b>	<b>48,927</b>	<b>2,192</b>	<b>23</b>	<b>51,142</b>	<b>43,319</b>

Last year £2,230 of support costs for charitable activities was restricted and £16 was endowment funds.

#### 30 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	768	-	-	768	750
Trustees' remuneration	10,792	-	-	10,792	10,238
Trustees Defined contribution pension costs	1,746	-	-	1,746	1,695
Finance team costs	-	-	-	-	-
<b>Total Governance costs</b>	<b>13,306</b>	<b>-</b>	<b>-</b>	<b>13,306</b>	<b>12,683</b>

All prior year other expenditure - governance costs was unrestricted.

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

	2022 £	2021 £
Assurance -Non audit or examination	780	744
<b>Total additional fees included in support costs at Note 29</b>	<b>780</b>	<b>744</b>

# Withington Methodist Church

## Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP

### 31 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Endowment Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	<b>B2a</b>	37,124	-	-	<b>37,124</b>	35,395
Total grantmaking costs	<b>B2c</b>	252	1,002	-	<b>1,254</b>	26
Total support costs	<b>B2d</b>	48,927	2,192	23	<b>51,142</b>	43,319
Total Governance costs	<b>B2e</b>	13,306	-	-	<b>13,306</b>	12,683
<b>Total charitable expenditure</b>	<b>B2</b>	<b>99,609</b>	<b>3,194</b>	<b>23</b>	<b>102,826</b>	<b>91,423</b>

# Withington Methodist Church

This page does not form part of the statutory report and accounts for the year ended 31 August 2022

## Income and Expenditure Summary

	Current year Total Funds	Prior Year Total Funds
	2022 £	2021 £
<b>Income</b>		
Donations & legacies	29,639	45,503
Charitable Activities	3,215	2,874
Fundraising Events	28	
CTIL Mobile Telecomms Mast	18,557	17,000
Library letting	-	-
Other letting / licence	20,541	5,815
SMUHT rent & service charge	17,104	17,359
SMUHT repairs & maintenance	10,000	10,000
Solar panels	(233)	1,571
Investments	1,302	865
Other	179	-
	<b>100,332</b>	<b>100,987</b>
<b>Expenses</b>		
Wages	24,094	26,604
Assessment	25,000	20,000
Direct spending on charitable activities	568	724
Grants to individuals	302	-
Grants to other organisations	952	26
Lighting, heating & power	16,241	11,966
Property repairs & renewals	15,194	14,011
Other premises costs	11,178	10,556
Administrative overheads	4,409	2,702
Legal & professional fees	4,888	4,834
	<b>102,826</b>	<b>91,423</b>
<b>Net income (expenditure) before gains/(losses)</b>	<b>(2,494)</b>	<b>9,564</b>