

The Charity Registration Number is :- 1129635

Withington Methodist Church

Report and Accounts

31 August 2023

Withington Methodist Church

Report and accounts for the year ended 31 August 2023

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Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023.

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

Papa Andoh-Kweku - Treasurer

Giselle du Toit - Assistant Treasurer

Nick Palfreyman - Secretary - Until 21 May 2023

David Phoenix-Stone - Secretary - Appointed 21 May 2023

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

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Church Elected Representatives

Elizabeth Acquah Adu
Richard Kirkby
Elycia Ormandy
Julia Connell
Lynne Kirkby
Jacqueline Kirkby
Margaret Clarson
Lucy Goodman
Don Taylor
Janice Clark

The following persons served as Trustees during the year ended 31 August 2023 :-

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 2023

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

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2023

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 celebrated 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.

Worship on Sunday mornings sees congregations of 30 – 35, 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 2023

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 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income/(expenditure)	12,456	(16,549)
Unrestricted Revenue Funds available for the general purposes of the charity	575,997	574,260
Designated Revenue Funds	8,555	8,030
Total Unrestricted Funds	584,552	582,290
Restricted Revenue Funds	219,701	209,728
Total Restricted Funds	219,701	209,728
Endowment Revenue Funds	8,633	8,412
Total Endowment funds	8,633	8,412
Total Funds	812,886	800,430

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2023

Financial review of the position at the reporting date, 31 August 2023 .

The accounts reflect an asset value of £812,886. It should be noted that £630,000 of this value is the Church building itself, £219,701 of the reserves are restricted for specific purposes and £8,633 are endowment funds.

Total receipts on unrestricted funds were £147,588. Restricted funds from South Manchester Universities Hospital Trust were £10,000 in accordance with the terms of their lease, plus £2,357 bank interest.

The planned giving through banker's orders and envelopes showed an increase of £908.

£139,540 was spent to provide Christian ministry from Withington Methodist Church including £48,000 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 2022/23 was £33,000.

Lettings income increased by £12,500 in the year ending 31 August 2023, 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 £35,644.

Benevolent Fund. This is held to enable the Minister to respond to requests for charitable assistance. 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 £13,337.

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 deficit in the Designated Repairs and Maintenance fund, as of August 2023, of (£7,016), was cleared by transfer from General Fund, and in the Restricted Repairs and Maintenance (SMUHT) fund was £170,552.

Withington Methodist Church

Trustees' Annual Report for the year ended 31 August 2023

Endowment funds

Carnelleys bequest for the benefit of the poor £223.

Higginbothams legacy for the support of the chapel £237.

Edward Sherlock legacy £8,173 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 2023

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.

27/06/2024

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 2023

I report to the trustees on my examination of the accounts of Withington Methodist Church (the Trust) for the year ended 31 August 2023.

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 2024

Withington Methodist Church - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities for the year ended 31 August 2023

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:						
Donations & Legacies	A1	35,538	-	-	35,538	29,639
Charitable activities	A2	3,672	-	-	3,672	3,215
Other trading activities	A3	70,495	10,000	-	80,495	65,997
Investments	A4	2,858	2,357	269	5,484	1,302
Other	A5	35,025	-	-	35,025	179
Total income	A	147,588	12,357	269	160,214	100,332
Expenditure on:						
Charitable activities	B2	139,540	2,384	23	141,947	102,826
Total expenditure	B	139,540	2,384	23	141,947	102,826
Net gains on investments	B4	(5,801)	-	(10)	(5,811)	(14,055)
Net income/(expenditure) for the year		2,247	9,973	236	12,456	(16,549)
Transfers between funds	C	15	-	(15)	-	-
Net income after transfers	A-B-C	2,262	9,973	221	12,456	(16,549)
Net movement in funds		2,262	9,973	221	12,456	(16,549)
Reconciliation of funds:-						
Total funds brought forward	E	582,290	209,728	8,412	800,430	816,979
Total funds carried forward		584,552	219,701	8,633	812,886	800,430

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 2023

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

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Endowment Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Donations & Legacies	A1	29,623	16	-	29,639
Charitable activities	A2	3,215	-	-	3,215
Other trading activities	A3	55,997	10,000	-	65,997
Investments	A4	962	296	44	1,302
Other	A5	179	-	-	179
Total income	A	89,976	10,312	44	100,332
Expenditure on:					
Charitable activities	B2	99,609	3,194	23	102,826
Total expenditure	B	99,609	3,194	23	102,826
Net income/(expenditure) for the year		(9,633)	7,118	21	(2,494)
Net gains on investments	B4	(14,038)	-	(17)	(14,055)
Transfers between funds	C	(10)	15	(5)	-
Net income after transfers		(23,681)	7,133	(1)	(16,549)
Net movement in funds		(23,681)	7,133	(1)	(16,549)
Reconciliation of funds:- E					
Total funds brought forward		605,971	202,595	8,413	816,979
Total funds carried forward		582,290	209,728	8,412	800,430

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 2023

Statement of Total Recognised Gains and Losses for the year ended 31 August 2023

	2023	2022
	£	£
Surplus/(deficit) for the year :-		
Net excess of income over expenditure from operations before tax	18,267	(2,494)
<i>Income from operations before tax in the Statement of Financial Activities</i>	18,267	(2,494)
<i>Add/(deduct) non income and expenditure items:-</i>		
Unrealised losses on investments	(5,811)	(14,055)
Net Movement in funds before taxation	12,456	(16,549)
Funds generated in the year as shown on Statement of Financial Activities	12,456	(16,549)

Withington Methodist Church - Balance Sheet as at 31 August 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	11	A2	630,000	630,000
Investments held as fixed assets	12	A4	107,444	112,658
Total fixed assets			<u>737,444</u>	<u>742,658</u>
Current assets		B		
Debtors	13	B2	24,160	24,077
Cash at bank and in hand		B4	106,820	104,054
Total current assets			<u>130,980</u>	<u>128,131</u>
Creditors: amounts falling due within one year	14	C1	<u>(55,538)</u>	<u>(70,359)</u>
Net current assets			75,442	57,772
The total net assets of the charity			<u>812,886</u>	<u>800,430</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Endowment funds				
Endowment Revenue Funds	17	D1	8,633	8,412
Restricted funds				
Restricted Revenue Funds	17	D2	219,701	209,728
Unrestricted Funds				
Unrestricted Revenue Funds	17	D3	575,997	574,260
Designated Funds				
Designated Revenue Funds	17	D3	8,555	8,030
Total charity funds			<u>812,886</u>	<u>800,430</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

27/06/2024

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 2023

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 2023

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 2023

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

	2023	2022
	£	£

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

Trustees' remuneration and pension costs	11,997	10,792
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6 Investment gains

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
--	--	--	---	--	--

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

TMCP Investments - Unrealised	(5,801)	-	(10)	(5,811)	(14,055)
Total unrealised gains/(losses) etc	(5,801)	-	(10)	(5,811)	(14,055)
Total realised and unrealised gains	(5,801)	-	(10)	(5,811)	(14,055)

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2023

7 Staff costs and emoluments

Salary costs	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	13,184	11,114
Employer's operating costs of defined contribution pension schemes	452	442
Trustees' Remuneration as detailed in note 9	11,997	10,792
Other benefits paid to trustees, as detailed in note 9	1,977	1,746
Total salaries, wages and related costs	27,610	24,094

Numbers of full time employees or full time equivalents	2023	2022
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

	2023	2022
	£	£
Remuneration payable to trustees or connected persons		
Richard Kirkby	11,997	10,792
Total remuneration	11,997	10,792

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.

	2023	2022
	£	£
Pension payments relating to trustees or connected persons		
Richard Kirkby	1,977	1,746
	1,977	1,746

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2023

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)	19,971	19,971
PARS Exercise Group	-	-	150	150
Total	17,010	(17,010)	20,121	20,121
			2023	2022
			£	£
These deferrals are included in creditors			20,121	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 2022	630,000	630,000
At 31 August 2023	630,000	630,000
Depreciation		
At 31 August 2023	-	-
Net book value		
At 31 August 2023	630,000	630,000
At 31 August 2022	630,000	630,000

12 Investments held as fixed assets

	Other Classes of Investment	Total
	£	£
Carrying values of investments		
At 1 September 2022	112,658	112,658
Additions	2,617	2,617
Revaluation at 31 August 2023	(5,811)	(5,811)
Disposals	(2,020)	(2,020)
At 31 August 2023	107,444	107,444

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2023

Analysis between fair value and historical cost

Investments as above held at fair value	107,444	107,444
Total at 31 August 2023	107,444	107,444

Analysis of Other Classes of Investment

	Included at fair value	Total
	£	£
Summary of other classes of investments at 31 August 2023		
Cash or cash equivalents	107,444	107,444
	107,444	107,444

13 Debtors

	2023 £	2022 £
Prepayments and accrued income	3,842	4,708
Other debtors	20,318	19,369
	24,160	24,077

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	35,417	53,349
Deferred Income - Unrestricted & designated funds	20,121	17,010
	55,538	70,359

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 2023

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

At 31 August 2023	Unrestricted funds £	Designated funds £	Endowment funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	630,000	-	-	-	630,000
Investments at valuation:-					
Fixed asset investments	85,474	-	8,633	13,337	107,444
Current Assets	(83,939)	8,555	-	206,364	130,980
Current Liabilities	(55,538)	-	-	-	(55,538)
	575,997	8,555	8,633	219,701	812,886

At 1 September 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	(76,670)	8,030	-	196,771	128,131
Current Liabilities	(70,359)	-	-	-	(70,359)
	574,260	8,030	8,412	209,728	800,430

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

	Funds brought forward from 2022 £	Movement in funds in 2023 See Note 18 £	Transfers between funds in 2023 See Note 19 £	Funds carried forward to 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	574,260	5,378	(3,641)	575,997
Designated Revenue Funds	8,030	(3,131)	3,656	8,555
Total unrestricted and designated funds	582,290	2,247	15	584,552
Restricted funds:-				
Aileen Hargreaves Legacy	12,958	379	-	13,337
Benevolent	168	-	-	168
Development	34,447	1,197	-	35,644
Repairs & Maintenance (SMUHT)	162,155	8,397	-	170,552
Total restricted funds	209,728	9,973	-	219,701
Endowment funds:-				
Carnelleys Bequest	224	7	(8)	223
Edward T Sherlock Legacy	7,941	232	-	8,173
Higginbotham Legacy	247	(3)	(7)	237
Total endowment funds	8,412	236	(15)	8,633
Total charity funds	800,430	12,456	-	812,886

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2023

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	143,420	(132,241)	(5,801)	5,378
Designated Revenue Funds	4,168	(7,299)	-	(3,131)
Restricted funds:-				
Aileen Hargreaves Legacy	416	(37)	-	379
Benevolent	-	-	-	-
Development	1,197	-	-	1,197
Repairs & Maintenance (SMUHT)	10,744	(2,347)	-	8,397
Endowment funds:-				
Carmelleys Bequest	7	-	-	7
Edward T Sherlock Legacy	255	(23)	-	232
Higginbotham Legacy	7	-	(10)	(3)
	160,214	(141,947)	(5,811)	12,456

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:-	2023
	£
To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'.	(3,641)
To/(from) Designated Revenue Funds	3,656
To/(from) Endowment Revenue Funds	(15)
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.
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 deficit at 31 August 2023 was cleared with a £7,016 transfer from General Funds.
The Club	Designated to record income and expenditure of the Club.

Withington Methodist Church

Notes to the Accounts for the year ended 31 August 2023

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.
Right to Light	£35,000 compensation was received. The CC designated this to clear circuit assessment arrears as at 31 August 2022. The arrears were £20,600, and the remaining £14,400 was transferred back to Unrestricted Revenue Funds.

Restricted funds:-

Aileen Hargreaves Legacy	This fund is to enable members to have a holiday, or to assist members with travel, accommodation and other fees when attending festivals, courses and conferences.
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.

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 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals					
Small donations individually less than £1000	32,538	-	-	32,538	28,795
Total donations and gifts from individuals	32,538	-	-	32,538	28,795
Legacies receivable					
Estate of B Berry	1,000	-	-	1,000	-
Estate of E Champion	2,000	-	-	2,000	-
Total legacies receivable	3,000	-	-	3,000	-
Revenue grants from government and public bodies					
CJRS Grant	-	-	-	-	594
Total public sector revenue grants	-	-	-	-	594
Revenue grants and donations from non public bodies					
Small grants individually less than £1000	-	-	-	-	250
Total private sector revenue grants	-	-	-	-	250
Total Donations and Legacies A1	35,538	-	-	35,538	29,639

Last year £16 of small donations individually less than £1,000 was restricted.

22 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Primary purpose and ancillary trading					
Traidcraft	-	-	-	-	5
Contact centre	2,500	-	-	2,500	2,500
Monday Monkeys	787	-	-	787	710
Total Primary purpose and ancillary trading	3,672	-	-	3,672	3,215

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

23 Total Income from charitable activities

		Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Endowment Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total income from charitable trading		3,672	-	-	3,672	3,215
Total from charitable activities	A2	3,672	-	-	3,672	3,215

All prior year income from charitable activities was unrestricted.

24 Income from other, non charitable, trading activities

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from fundraising events		-	-	-	-	28
Income from letting and licensing of property for non charitable purposes		68,702	10,000	-	78,702	66,202
Solar panels		1,793	-	-	1,793	(233)
Total from other activities	A3	70,495	10,000	-	80,495	65,997

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 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Dividend Income		1,581	-	7	1,588	803
Bank Interest Receivable		1,277	2,357	262	3,896	499
Total investment income	A4	2,858	2,357	269	5,484	1,302

Last year £296 of total investment income was restricted and £44 was endowment funds.

26 Other income and gains

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Summary of Other income						
Sundry other income		25	-	-	25	179
Right to Light Compensation		35,000	-	-	35,000	-
Total other income	A5	35,025	-	-	35,025	179

All prior year other income and gains was unrestricted.

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

27 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - charitable activities	13,184	-	-	13,184	11,114
Defined contribution pension costs - charitable activities	452	-	-	452	442
Circuit assessment	48,000	-	-	48,000	25,000
Funeral Fees	200	-	-	200	-
Worship costs	657	-	-	657	210
Traidcraft	-	-	-	-	102
Contact centre	247	-	-	247	232
Monday Monkeys	12	-	-	12	24
Total direct spending	B2a 62,752	-	-	62,752	37,124

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

28 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Grants made to individuals	-	-	-	-	302
Grants made to organisations	505	-	-	505	952
Total grantmaking costs	B2c 505	-	-	505	1,254

Last year £302 of grants made to individuals and £700 of grants made to organisations was restricted.

Breakdown of Grants made to organisations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
All We Can	113	-	-	113	85
Christian Aid	178	-	-	178	167
World Mission Fund	70	-	-	70	-
L'Arche Manchester	27	-	-	27	-
Coffee4Craif	117	-	-	117	-
Sekondi Methodist Church Ghana	-	-	-	-	700
	505	-	-	505	952

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

29 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Premises Expenses					
Rates and water charges	1,317	-	-	1,317	736
Light heat and power	15,493	-	-	15,493	16,241
Cleaning and waste management	2,089	-	-	2,089	1,753
Premises repairs, renewals and maintenance	27,826	2,347	-	30,173	15,194
Security system	3,017	-	-	3,017	2,802
Property insurance	6,316	-	-	6,316	5,887
Administrative overheads					
Telephone, fax and internet	1,143	-	-	1,143	1,000
Paper, stationery and postage	159	-	-	159	62
Photocopier costs	620	-	-	620	1,159
Church away day	-	-	-	-	95
Transforming Churches Communities	-	-	-	-	875
Software licences and expenses	21	-	-	21	-
Sundry expenses	15	-	-	15	15
Licences & Permits	796	-	-	796	828
Admin costs	260	37	23	320	375
National Methodist Youth Brass Band	249	-	-	249	-
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees					
As detailed in Note 30	804	-	-	804	780
Other legal and professional	1,392	-	-	1,392	3,340
Support costs before reallocation	61,517	2,384	23	63,924	51,142
Total support costs	61,517	2,384	23	63,924	51,142

Last year £2,192 of support costs for charitable activities was restricted and £23 was endowment funds.

30 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	792	-	-	792	768
Trustees' remuneration	11,997	-	-	11,997	10,792
Trustees Defined contribution pension costs	1,977	-	-	1,977	1,746
Finance team costs	-	-	-	-	-
Total Governance costs	14,766	-	-	14,766	13,306

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

	2023 £	2022 £
Assurance -Non audit or examination	804	780
Total additional fees included in support costs at Note 29	804	780

Withington Methodist Church

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP

31 Total Charitable expenditure

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Endowment Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	62,752	-	-	62,752	37,124
Total grantmaking costs	B2c	505	-	-	505	1,254
Total support costs	B2d	61,517	2,384	23	63,924	51,142
Total Governance costs	B2e	14,766	-	-	14,766	13,306
Total charitable expenditure	B2	139,540	2,384	23	141,947	102,826

Withington Methodist Church

This page does not form part of the statutory report and accounts for the year ended 31 August 2023

Income and Expenditure Summary

	Current year Total Funds	Prior Year Total Funds
	2023 £	2022 £
Income		
Donations & legacies	35,538	29,639
Charitable Activities	3,672	3,215
Fundraising Events	-	28
CTIL Mobile Telecomms Mast	22,055	18,557
Right to Light	35,000	-
Other letting / licence	28,447	20,541
SMUHT rent & service charge	18,200	17,104
SMUHT repairs & maintenance	10,000	10,000
Solar panels	1,793	(233)
Investments	5,484	1,302
Other	25	179
	160,214	100,332
Expenses		
Wages	27,610	24,094
Assessment	48,000	25,000
Direct spending on charitable activities	1,116	568
Grants to individuals	-	302
Grants to other organisations	505	952
Lighting, heating & power	15,493	16,241
Property repairs & renewals	30,173	15,194
Other premises costs	12,739	11,178
Administrative overheads	3,323	4,409
Legal & professional fees	2,988	4,888
	141,947	102,826
Net income (expenditure) before gains/(losses)	18,267	(2,494)