

Charity Number: 1129635

Withington Methodist Church
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2024

Withington Methodist Church

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 20

Withington Methodist Church

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Revd Dr Caroline Wickens
Papa Andoh-Kweku
Giselle du Toit
David Phoenix-Stone
Heather Steward
John Shuttleworth
Jenny Went
Helen Fielding
Hannan Noel
Elizabeth Acquah-Adu
Richard Kirkby
Elycia Ormandy
Julia Connell
Lynne Kirkby
Jacqueline Kirkby
Margaret Clarson
Lucy Goodman
Don Taylor
Janice Clark

Charity Number in England and Wales

1129635

Principal Address

439 Wilmslow Road
Withington
Manchester
M20 4AN
UK

Independent Examiner

Steven Nixon BSc (Hons) FCCA
Langers MN Limited
Chartered Certified Accountants and Registered
Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY
GB

Principal Bankers

NatWest PLC
699 Wilmslow Road
Didsbury
Manchester
M20 6NW

Withington Methodist Church TRUSTEES' REPORT

for the financial year ended 31 August 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Withington Methodist Church present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

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.

Objectives

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 were held for this purpose until October 2023, when the restrictions were released owing to the end of the lease with the NHS.

Withington Methodist Church

TRUSTEES' REPORT

for the financial year ended 31 August 2024

Structure, Governance and Management

Structure

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 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

Four 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.

Review of Activities, Achievements and Performance

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.

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.

Withington Methodist Church TRUSTEES' REPORT

for the financial year ended 31 August 2024
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.

Financial Review

The accounts reflect an asset value of £814,069. It should be noted that £630,000 of this value is the Church building itself, £51,697 of the reserves are restricted for specific purposes and £9,069 are endowment funds.

Total receipts on unrestricted funds were £121,396. Restricted funds from South Manchester Universities Hospital Trust were £1,667 in accordance with the terms of their lease, plus £1,070 bank interest.

The planned giving through banker's orders and envelopes showed an decrease of £1,857.

£126,922 was spent to provide Christian ministry from Withington Methodist Church including £40,000 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 2023/24 was £15,000.

Lettings income decreased by £2,957 in the year ending 31 August 2024, compared with the previous year.

Results

At the end of the financial year the charity has assets of £852,389 (2023 - £868,424) and liabilities of £38,320 (2023 - £55,538). The net assets of the charity have increased by £1,183.

Reserves Position and Policy

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 £37,510.

Withington Methodist Church TRUSTEES' REPORT

for the financial year ended 31 August 2024

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 £14,019.

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 2024, of (£6,931), was cleared by transfer from General Fund, and the Restricted Repairs and Maintenance (SMUHT) fund balance at the end of the lease of £170,623 was transferred to General Fund.

Endowment funds

Carnelleys bequest for the benefit of the poor £224.

Higginbothams legacy for the support of the chapel £254.

Edward Sherlock legacy £8,591 for musical services or general purposes.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Withington Methodist Church subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

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.

Approved by the Board of Trustees on 26/06/2025 and signed on its behalf by:

Caroline Wickens

Rev'd Dr Caroline Wickens
Trustee

Withington Methodist Church

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with 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.

Approved by the Board of Trustees on 26/06/2025 and signed on its behalf by:

Caroline Wickens

Rev'd Dr Caroline Wickens
Trustee

Withington Methodist Church

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF WITHINGTON METHODIST CHURCH

I have examined the financial statements of the charity for the financial year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011. The charity's trustees consider that an audit is not required for this financial year under Section 145 of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act 2011
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Steven Nixon BSc (Hons) FCCA

LANGERS MN LIMITED

Chartered Certified Accountants and Registered Auditors

8-10 Gatley Road

Cheadle

Cheshire

SK8 1PY

GB

Date: 27 June 2025

Withington Methodist Church

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
Income									
Donations and legacies	3.1	36,510	-	-	36,510	35,538	-	-	35,538
Charitable activities									
Methodist Church	3.2	3,865	-	-	3,865	3,672	-	-	3,672
Other trading activities	3.3	75,827	1,667	-	77,494	70,495	10,000	-	80,495
Investments	3.4	5,118	3,657	460	9,235	2,857	2,358	269	5,484
Other income	3.5	80	-	-	80	35,025	-	-	35,025
Total income		121,400	5,324	460	127,184	147,587	12,358	269	160,214
Expenditure									
Charitable activities									
4.1		126,922	2,705	23	129,650	139,540	2,384	23	141,947
Net gains/(losses) on investments		3,631	-	18	3,649	(5,801)	-	(10)	(5,811)
Net income/(expenditure)		(1,891)	2,619	455	1,183	2,246	9,974	236	12,456
Transfers between funds		170,642	(170,623)	(19)	-	15	-	(15)	-
Net movement in funds for the financial year		168,751	(168,004)	436	1,183	2,261	9,974	221	12,456
Reconciliation of funds:									
Total funds beginning of the year	14	584,552	219,701	8,633	812,886	582,291	209,727	8,412	800,430
Total funds at the end of the year		753,303	51,697	9,069	814,069	584,552	219,701	8,633	812,886

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Withington Methodist Church

BALANCE SHEET

as at 31 August 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	8	630,000	630,000
Investments	9	112,194	107,444
		<u>742,194</u>	<u>737,444</u>
Current Assets			
Debtors	10	28,645	24,161
Cash at bank and in hand		81,550	106,819
		<u>110,195</u>	<u>130,980</u>
Creditors: Amounts falling due within one year	11	<u>(38,320)</u>	<u>(55,538)</u>
Net Current Assets		<u>71,875</u>	<u>75,442</u>
Total Assets less Current Liabilities		<u>814,069</u>	<u>812,886</u>
Funds			
Endowment funds		9,069	8,633
Income funds:	13		
Restricted trust funds		51,697	219,701
Designated funds (Unrestricted)		8,519	8,555
General fund (unrestricted)		744,784	575,997
Total funds	14	<u>814,069</u>	<u>812,886</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26/06/2025 and signed on its behalf by

Caroline Wickens

Revd Dr Caroline Wickens
Trustee

Withington Methodist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

1. GENERAL INFORMATION

Withington Methodist Church is a charity incorporated in England. The registered office of the charity is 439 Wilmslow Road, Withington, Manchester, M20 4AN, UK which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

The Charity is public benefit entity.

Statement of compliance

The financial statements of the charity for the financial year ended 31 August 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

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.

Unrestricted funds

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.

Endowment funds

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.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Donations and legacies

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.

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.

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.

Withington Methodist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

Donated services or facilities

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.

Investments

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

Deferred income

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.

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.

Tangible fixed assets and depreciation

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.

Land and buildings freehold	-	4% Straight line
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Investments

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.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

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.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate.

Withington Methodist Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

3. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Small donations individually £1000 or less	34,360	-	34,360	32,538	
	Legacies individually more than £1000	2,000	-	2,000	3,000	
	Grants from entities individually £1000 or less	150	-	150	-	
		36,510	-	36,510	35,538	
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Methodist Church:					
	Contact centre	2,500	-	2,500	2,500	
	Monday Monkeys	1,230	-	1,230	787	
	Wedding and funeral fees	135	-	135	385	
		3,865	-	3,865	3,672	
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Income from letting and licensing of property for non charitable purposes	74,048	1,667	75,715	78,702	
	Solar panels	1,779	-	1,779	1,793	
		75,827	1,667	77,494	80,495	
Prior year restricted income; Income from letting and licensing of property for non charitable purposes £10,000.						
3.4	INVESTMENTS	Unrestricted Funds	Restricted Funds	Endowment Funds	2024	2023
		£	£	£	£	£
	Dividend Income	3,180	-	7	3,187	1,588
	Bank Interest Receivable	1,938	3,657	453	6,048	3,896
		5,118	3,657	460	9,235	5,484
Prior year restricted income; Bank interest receivable £2,357.						
Prior year endowment income; Dividend income £7; Bank interest receivable £262.						
3.5	OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Sundry other income	80	-	80	25	
	Right to Light Compensation	-	-	-	35,000	
		80	-	80	35,025	
4. EXPENDITURE						
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	Gross wages and salaries -	14,235	-	-	14,235	13,184

Withington Methodist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

charitable activities					
Defined contribution pension costs - charitable activities	414	-	-	414	452
Circuit assessment	40,000	-	-	40,000	48,000
Funeral Fees	-	-	-	-	200
Worship costs	475	-	-	475	657
Contact centre	251	-	-	251	247
Monday Monkeys	24	-	-	24	12
Grants made to individuals	1,000	-	-	1,000	-
Grants - All We Can	-	-	-	-	113
Grants - Christian Aid	332	-	-	332	178
Grants - World Mission Fund	82	-	-	82	70
Grants - L-Arche Manchester	-	-	-	-	27
Grants - Coffee4Craif	-	-	-	-	117
Grants - Gospel Choir Concert	700	-	-	700	-
Grants - Operation Smile	500	-	-	500	-
Rates and water charges	-	-	1,874	1,874	1,317
Light heat and power	-	-	14,152	14,152	15,493
Cleaning and waste management	-	-	2,309	2,309	2,089
Premises repairs, renewals and maintenance	-	-	21,704	21,704	30,173
Security system	-	-	3,269	3,269	3,017
Property insurance	-	-	6,520	6,520	6,316
Telephone, fax and internet	-	-	1,272	1,272	1,143
Paper, stationery and postage	-	-	101	101	159
Photocopier costs	-	-	855	855	620
Software licences and expenses	-	-	150	150	21
Sundry expenses	-	-	40	40	15
Licences & Permits	-	-	743	743	796
Admin costs	-	-	304	304	320
National Methodist Youth Brass Band	-	-	-	-	249
Other legal and professional	-	-	1,670	1,670	1,392
Governance Costs (Note 4.2)	-	-	16,674	16,674	15,570
	58,013	-	71,637	129,650	141,947

Restricted expenditure; Premises repairs, renewals and maintenance £2,667 (Prior year £2,347); Admin costs £38 (Prior year £37).

Endowment expenditure; Admin costs £23 (Prior year £23).

4.2	GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
	Independent Examiner's fees	-	-	1,668	1,668	1,596
	Trustees' remuneration	-	-	12,786	12,786	11,997
	Trustees Defined contribution pension costs	-	-	2,131	2,131	1,977
	Finance Team Costs	-	-	89	89	-
		-	-	16,674	16,674	15,570
4.3	SUPPORT COSTS		Charitable Activities £	Governance Costs £	2024 £	2023 £
	Support		54,963	16,674	71,637	78,937

Withington Methodist Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

5. NET INCOME	2024	2023
	£	£
Net Income is stated after charging/(crediting):		
Independent Examiner's remuneration:		
- independent examination services	1,668	1,596
6. INVESTMENT AND OTHER INCOME	2024	2023
	£	£
Sundry income	80	35,025
Bank interest	6,048	3,896
Investment income	3,187	1,588
	9,315	40,509
7. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive trustees) during the financial year was as follows:		
	2024	2023
	Number	Number
Charitable Activities	3	3
The staff costs (inclusive of trustees' salaries) comprise:	2024	2023
	£	£
Wages and salaries	27,021	25,181
Pension costs	2,545	2,429
	29,566	27,610
No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.		
8. TANGIBLE FIXED ASSETS		
	Land and buildings freehold	Total
	£	£
Cost		
At 31 August 2024	630,000	630,000
Net book value		
At 31 August 2024	630,000	630,000
At 31 August 2023	630,000	630,000

Withington Methodist Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

9. INVESTMENTS

	Other investments	Total
	£	£
Investments		
Cost		
At 1 September 2023	107,444	107,444
Additions	1,101	1,101
Revaluations	3,649	3,649
	<u>112,194</u>	<u>112,194</u>
At 31 August 2024	112,194	112,194
Net book value		
At 31 August 2024	<u>112,194</u>	<u>112,194</u>
At 31 August 2023	<u>107,444</u>	<u>107,444</u>

10. DEBTORS

	2024 £	2023 £
Other debtors	25,347	20,318
Prepayments and accrued income	3,298	3,843
	<u>28,645</u>	<u>24,161</u>

11. CREDITORS

	2024 £	2023 £
Amounts falling due within one year		
Accruals and deferred income	<u>38,320</u>	<u>55,538</u>

12. PENSION COSTS - DEFINED CONTRIBUTION

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £2,545 (2023 - £2,429).

13. RESERVES

	2024 £	2023 £
At the beginning of the year	812,886	800,430
Surplus for the financial year	1,183	12,456
	<u>814,069</u>	<u>812,886</u>
At the end of the year	<u>814,069</u>	<u>812,886</u>

Withington Methodist Church
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

14. FUNDS

14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
At 1 September 2022	582,291	209,727	8,412	800,430
Movement during the financial year	2,261	9,974	221	12,456
At 31 August 2023	584,552	219,701	8,633	812,886
Movement during the financial year	168,751	(168,004)	436	1,183
At 31 August 2024	753,303	51,697	9,069	814,069

14.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 September 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 August 2024 £
Endowment funds					
Carnelleys Bequest	224	12	-	(12)	224
Edward T Sherlock Legacy	8,173	441	23	-	8,591
Higginbotham Legacy	236	25	-	(7)	254
	<u>8,633</u>	<u>478</u>	<u>23</u>	<u>(19)</u>	<u>9,069</u>
Restricted funds					
Aileen Hargreaves Legacy	13,337	720	38	-	14,019
Benevolent	168	-	-	-	168
Development	35,643	1,867	-	-	37,510
Repairs & Maintenance (SMUHT)	170,553	2,737	2,667	(170,623)	-
	<u>219,701</u>	<u>5,324</u>	<u>2,705</u>	<u>(170,623)</u>	<u>51,697</u>
Unrestricted funds					
Contact Centre	1,832	2,500	251	(2,500)	1,581
Monday Monkeys	1,000	1,230	24	(1,206)	1,000
Repairs & Maintenance	-	1,070	8,001	6,931	-
The Club	91	-	-	-	91
Flower Fund	589	-	-	-	589
Thursday Night Group	243	-	-	-	243
Church Magazine	251	-	-	-	251
Tuesday Tots	468	-	-	-	468
Moir Nixon Opportunity Fund	4,082	214	-	-	4,296
Unrestricted General	575,996	120,017	118,646	167,417	744,784
	<u>584,552</u>	<u>125,031</u>	<u>(126,922)</u>	<u>170,642</u>	<u>753,303</u>
Total funds	812,886	130,833	129,650	-	814,069

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.

Moir Nixon Opportunity Fund

Designated fund to be held primarily for the redevelopment of Area 3 (ex CAB offices) as opportunity arises.

Withington Methodist Church

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2024

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 2024 was cleared with a £6,931 transfer from General Funds.

The Club

Designated to record income and expenditure of the Club.

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

Year ended 31 August 2023 only. £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. The balance of the fund, £170,623, was transferred to General Fund on cessation of the lease in October 2023.

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
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 August 2024

14.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Financial fixed assets £	Current assets £	Current liabilities £	Total £
Endowment capital Permanent	-	9,069	-	-	9,069
Restricted trust funds	-	14,020	37,677	-	51,697
Unrestricted designated funds	-	-	8,519	-	8,519
Unrestricted general funds	630,000	89,105	63,999	(38,320)	744,784
	630,000	89,105	72,518	(38,320)	753,303
	630,000	112,194	110,195	(38,320)	814,069

15. TRUSTEES' REMUNERATION

	2024 £	2023 £
Remuneration including pension contributions	14,917	13,974

"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."

16. 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.

17. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

18. 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.