

ELM HALL DRIVE METHODIST CHURCH

England & Wales - Charity number 1130115

Details

Other names	EHD
Status	Registered
Legal form	Previously excepted
Registered	2009-06-11
Register	View on the Charity Commission register

Contact

Address	EHD Methodist Church Elm Hall Drive Liverpool Merseyside L18 1LF
Phone	01517344540
Email	elmhalldrive@btconnect.com
Website	www.ehdchurch.co.uk

Activities

Objects: 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.

Activities: The charity operates a Methodist Church - a Christian church whose activities include undertaking worship services, education, supporting its members, evangelism and supporting the local Methodist churches throughout the local Circuit, District and Connexion.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Liverpool City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£140,058	£136,313	-	-
2024-08-31	£133,915	£125,957	-	-
2023-08-31	£127,776	£147,280	-	-
2022-08-31	£133,783	£115,551	-	-
2021-08-31	£129,000	£137,600	-	-

Trustees

Name	Role	Appointed
ALICE CAROLINE GAUNT		2023-09-01
Andrew Adam Dunsmore		
CHARLES HARDISTY		2017-05-21
CHRISTOPHER GEORGE ANNELLS		2023-01-01
EDWARD WILLIAM JOHN MESSAGE		
FREDA ROSEMARY HORNE		2022-05-23
Helen Davies		2021-05-31
JENNY DOONAN		2011-09-01
JUDITH MARY SUTCLIFFE BSC,DIPCOT		
JUSTUS NADAR		2025-09-09
KATE HARRISON		2012-01-16
MAUREEN PAYNE MA, BED		
Margaret Harvey		2004-09-01
Rev David John Goodwin		2022-09-01
SURENDRAN THURAIRAJA		2023-01-01

ELM HALL DRIVE METHODIST CHURCH

England & Wales - Charity number 1130115

Accounts

Elm Hall Drive Methodist Church
Financial Statements
for the year ended 31st August, 2025

Elm Hall Drive Methodist Church

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Elm Hall Drive Methodist Church

Charity Information

Charity Name: Elm Hall Drive Methodist Church

Charity Registration Number: 1130115

Governing Document: The charity is a registered charity.
The Trustees are incorporated as a body.

Principal Business Address: Elm Hall Drive
Liverpool
L18 1LF

Trustees: The trustees who served during the year are stated on page 3.

Independent Examiner: Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
L39 2AY

Bankers: Co-operative Bank plc
P.O. Box 250
Delf House, Southway
Skelmersdale WN8 6WT

TSB Bank plc
632 Prescott Road
Old Swan
Liverpool
L13 5XY

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2025

The trustees present their annual report and the financial statements for the year ended 31st August, 2025.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

		<u>Elected to</u>
Mr C. Annells	(Church Steward)	May '25 T
Mrs H Davies	(Church Steward) Senior	May '28 T
Mr A. A. Dunsmore	(Church Steward, Safety Officer)	May '25 T, F
Revd D Goodwin	(Circuit Superintendent/Church Minister)	
Mr C Hardisty	(Church Steward)	May '25 F
Mrs K. Harrison	(Circuit Steward, Chair of Finance & Property)	F
Mrs M. P. C. Harvey	(Finance & Property Com. Rep, Treasurer)	F
Mrs F Horne	(Church Meeting Rep)	May '27
Mr T Joodsdivagaran	(Church Steward) - Resigned - January 2025	May '27
Mrs K.J. Kershaw	(Church Meeting Rep)	May '27 F
Mr E. W. J. Message	(Church Meeting Rep)	May '27 F
Miss M. Payne	(Finance & Property Com. Secretary)	F
Mrs V. Redman	(Church Meeting Rep)	May '27 F
Ms A Saunders	(Church Council Secretary)	
Mrs J. M. Sutcliffe	(Safeguarding Officer)	
Mr T. Surendran	(Church Steward)	May '25

Committees: F = Finance & Property, T = Church Steward.

Structure, Governance and Management

Governing document

The charity, which was formed in 1904, is a registered charity. It is governed by The Methodist Church Act 1976. In order to obtain a full understanding of the operation of the charity, reference also needs to be made to the following statutes: The Methodist Church Union Act 1929, The Methodist Church Act 1939, The Methodist Church Funds Act 1960, The Methodist Church Act 1976, The Deed of Union, The Model Trusts, and the Standing Orders of the Methodist Church.

The Church Membership, as at 1st November, 2024 was 70(November 2022: 71). The typical Sunday attendance during October 2024 was 30 adults and 2 under 18s. (October 2022: 30 adults and 2 under 18s).

Appointment of trustees

The trustees of the charity, under the terms of the Constitutional Practice and Discipline of the Methodist Church, are known as Managing Trustees.

Church stewards are elected to serve for no more than four years by the Annual Church Meeting. Up to six trustees are elected from the church membership at the Annual Church Meeting each year to serve for three years. Under standing order 610(1) of Constitutional Practice and Discipline of the Methodist Church, the remaining trustees include the treasurer, secretary of the Church Council, pastoral secretary, a circuit steward and up to fifteen representatives of the church's life.

Trustee induction and training

Church Council members are provided with information regarding their responsibilities as trustees.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2025 (continued)

Organisation

The Church Council meets four times a year and there are sub-committees covering finance and property, and stewarding, which meet frequently through the year.

Related parties

The Church is a member of the Liverpool South Methodist Circuit, a formal group (S.O. 500 of the Constitutional Practice and Discipline of the Methodist Church) of 8 mutually supportive churches across South Liverpool. The Church is also an active member of Churches Together in Mossley Hill, a covenanted group of churches of different denominations serving the local community.

Risk management

The trustees have a risk management strategy which includes:

- implementation and annual review of the safeguarding policy for children and vulnerable adults;
- ongoing review of compliance with Equality Act 2010;
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.
- a Covid-19 Secure policy

Objectives and activities

The objectives of the Church Council are to have authority and oversight over the whole area of the ministry of the church, including the management of its property. In addition, the Council has responsibility for the aims and methods, the determination and pursuit of policy and the deployment of available resources within the whole church.

The church has a responsibility for its neighbourhood, involving evangelism, service participation in the life of the community and co-operation with statutory, private sector and voluntary agencies serving human needs, where possible engaging in these activities ecumenically. The church is committed to the whole world, in service and mission, in prayer and giving and the help of those in need, at home and overseas. The church must ensure that its work is not hindered by inadequate or unworthy buildings nor embarrassed by the support of unnecessary ones, and that the proper stewardship of finance is undertaken.

In order to achieve these objects, the Council has set up the following committees:

- | | |
|------------------------------|---|
| Finance & Property Committee | - to have oversight of the finances, and the upkeep of the church property |
| Stewards | - to share in the leadership of the Church's life as a whole (CPD S.O. 633) |

These committees serve the Church Council in pursuing the goals of the Methodist Church's 'Our Calling' statement:

- Our Calling, in the Methodist Church, is to:

- | | |
|---------------------|---|
| Worship - | increase awareness of God's presence and to celebrate God's love. |
| Learning & Caring - | help people grow and learn as Christians through mutual support and care. |
| Service - | be a good neighbour to people in need and to challenge injustice. |
| Evangelism - | make more followers of Jesus Christ. |

Achievements and performance during the year

Our church continues to be committed to the Methodist Church's "Our Calling" statement, as above. We believe that our mission involves reaching out to families with young children, supporting older people and exploring relevant Christian community for other young adults. We are committed to being an open, welcoming and inclusive church. We provide a Sunday morning worship service that is family friendly, with activities provided for young children when present. We continue to develop new styles of worship of God, including using modern and traditional media such as movie clips and live music. Our Sunday morning service has been delivered both in person, online via Zoom and YouTube, and through written liturgies being produced and delivered to those otherwise unable to access the service.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2025 (continued)

Achievements and performance during the year (continued)

Much time has been devoted to discerning the future for our church buildings (see 'Plans for Future' section below). Alongside this the day to day life of the church has continued in line with our Mission Plan which is kept under review. As a church family we have prioritised our ministry to families with young children, through monthly worship in our "Toast" services and through family events held throughout the year. With support from the Circuit Childrens Worker we have developed our links with Dovedale Primary School through "Experience Christmas" and "Experience Easter" sessions with several classes visiting the church. Our carer and toddler group 'Little Fishes' meets once a week during term-time which provides a safe place for children and their carers, to interact and play, with crafts, stories, songs and refreshments included. Our young adult/student 'Drivers' group has reviewed and developed its ministry as most of its members are no longer students, meeting for mid-week fellowship and occasional cafe style worship. We continue to offer a welcome to students from the universities of Liverpool, Hope and John Moores. A Tamil-speaking congregation is part of our church family, and meets on Sunday afternoons and also for midweek fellowship. Our weekly Lunch Club offers a valuable service to older members of the community.

Rev David Goodwin has been our minister since September 2022, and he has provided pastoral oversight and care for the congregation and others in our wider church family and the local community. This pastoral oversight is shared with the Pastoral Care Secretary, a care group framework, and fellowship groups such as the weekly Bible study housegroup and Lunch Club. Other pastoral help is received from the wider ministerial team within the Liverpool South Methodist Circuit. Our church family provides support to others in the community including through supporting Liverpool Zero Waste food collection and distribution, local food banks, Christian Aid and the Whitechapel centre. Through prayer in worship and prayer initiatives, such as Thy Kingdom Come, the community's needs are regularly prayed for. A monthly prayer meeting is after Sunday worship and our Prayer Chain on WhatsApp is now well established.

Financial Review

Results for the year

The results for the year are set out on page 8.

During the year, the trustees continued the process of looking at the financial resources of the Church and our ability to continue to fund the Church's work over the coming years, in view of the continuing projected deficits. The Church Council have agreed that maintaining our buildings in their current form will not be sustainable much beyond the next financial year and the need for a major redevelopment has become urgent. A Steering Group has been appointed and we have worked with the consultancy group 'Transforming Churches and Communities'.

Grant making policy

The trustees continue with their grant making policy, whereby over £3,000 of unrestricted income as shown in the annual accounts will be given away in the following accounting year to various Methodist funds, other Christian missionary societies and secular charities, in accordance with an agreed formula.

Investment powers and policy

Under the terms of the Constitutional Practice and Discipline of the Methodist Church, the charity has the power to invest in any way the trustees wish. The trustees intend to invest all surplus monies in an interest bearing account with their bankers.

Reserves policy

The trustees have established a policy for the level of unrestricted reserves (that is those funds that are freely available), whereby in order to enable the charity to operate effectively, they aim to have twelve months' worth of expenditure in general fund reserves. In addition, as the building ages, it is necessary to spend increasing amounts on the upkeep of the building, and hence, reserves are required to cover these future costs. The trustees are mindful of the fact that certain church groups require designated funds which represent monies that they have collected to enable their groups to operate effectively.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2025 (continued)

Reserves policy (continued)

The trustees, therefore, consider that the ideal level of general fund free reserves as at 31st August 2025 would be £230,620 (2024: £219,766), compared to the actual level of £73,829 (2024: £69,297). The trustees are pleased with the continued dedication and commitment of the church's various supporters, and remain aware of significant expenditure that is necessary with regard to building repairs and potential redevelopment, and will continue to closely monitor the financial position of the charity.

Plans for future periods

As reported last year, the trustees have recognised that maintaining our ageing church premises in their current form is no longer sustainable. A Feasibility Study had been completed by Finlason Partnership Architects reviewing the options for redevelopment. Based on the activities outlined in our current Mission Plan, they recommended redeveloping the worship area as a multi-purpose facility, partly funded by the sale of the remainder of the site. There would however be an estimated funding gap of £400-500k. The trustees consulted with church congregation to see if there was the enthusiasm and willingness to undertake the work involved in such a major scheme. It was concluded that it would be beyond the capacity of the membership to see this through to completion. There was however a strong conviction that (apart from the demands of maintaining the building) as a church family we were still viable and the aims of our mission plan were still valid. Further consultations took place with the congregation, the Circuit, the Connexional Property Team, ecumenical partners and local community representatives to see if an alternative future could be found. Alternative venues were explored but none were entirely suitable for our needs. With the help of the Connexional Team we also explored the possibility of seeking a new owner for the building who might undertake a redevelopment which enabled us to continue our presence on the site. A number of interested parties came forward. Rapleys LLP have produced a Designated Advisors Report as required by the Charities Act 2022: Section 119 and following their advice the process of openly marketing the buildings for sale on this basis is now underway.

Together with other churches in the Liverpool South Circuit we continue to reflect on what was learned through the 'Leading Your Church into Growth' course and apply its insights. We remain committed to the Connexional God For All initiative, with outreach and support of people of all ages within and surrounding our local community. We exercise practical care for refugees and others connected to our church through our Benevolent Fund. We rejoice in the continuing mission of the Tamil congregation who are part of our church family. Although the District Student Chaplaincy post still remains vacant we continue offer outreach ministry to students and young adults through the Young Adults (Drivers) group. Our online worship is under review as there is currently limited take-up but telephone worship (through a weekly service run from St James' Woolton) is still available to those unable to attend worship in church. We welcome the input of the Circuit childrens worker to support our childrens activities and links with the local primary school. We look forward to working with the newly appointed Circuit Youth Worker from September. We remain part of the fellowship of Churches Together in Mossley Hill, participating in monthly prayer meetings and outreach events, seeking to strengthen our relationship with the other churches in our local community.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

This report was approved by the Managing Trustees on 1st March 2026 and signed on its behalf by:

Rev David Goodwin
Chairman

Elm Hall Drive Methodist Church

**Independent Examiner's Report to the Trustees of
Elm Hall Drive Methodist Church**

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st August, 2025 which are set out on pages 8 to 17.

Responsibilities and basis of report

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 the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) 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 a proper understanding of the accounts to be reached.

**Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
1st March 2026**

Elm Hall Drive Methodist Church

Statement of Financial Activities
for the year ended 31st August, 2025

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2025 £	2024 £
INCOME FROM:					
Donations and legacies:	2	69,966	5,243	75,209	74,832
Other trading activities:	3	59,869	0	59,869	54,210
Investments:	4	2,389	0	2,389	2,608
Charitable activities:	5	2,591	0	2,591	2,265
TOTAL INCOME		<u>134,815</u>	<u>5,243</u>	<u>140,058</u>	<u>133,915</u>
EXPENDITURE ON:					
Raising funds:	6	64	0	64	58
Charitable activities	7	130,556	5,693	136,249	125,899
TOTAL EXPENDITURE		<u>130,620</u>	<u>5,693</u>	<u>136,313</u>	<u>125,957</u>
NET INCOME/(EXPENDITURE)		4,195	(450)	3,745	7,958
GROSS TRANSFERS BETWEEN FUNDS		0	0	0	0
NET MOVEMENT IN FUNDS		<u>4,195</u>	<u>(450)</u>	<u>3,745</u>	<u>7,958</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st September, 2024		<u>76,120</u>	<u>701</u>	<u>76,821</u>	<u>68,863</u>
Total funds carried forward at 31st August, 2025		<u><u>80,315</u></u>	<u><u>251</u></u>	<u><u>80,566</u></u>	<u><u>76,821</u></u>

The notes on pages 10 to 17 form part of these accounts.

Elm Hall Drive Methodist Church

Balance Sheet at 31st August, 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	1	1
CURRENT ASSETS			
Debtors	11	15,307	14,939
Cash at bank and in hand		67,502	66,883
TOTAL CURRENT ASSETS		<u>82,809</u>	<u>81,822</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	2,244	5,002
NET CURRENT ASSETS		<u>80,565</u>	<u>76,820</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		80,566	76,821
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u><u>80,566</u></u>	<u><u>76,821</u></u>
FUNDS OF THE CHARITY	13		
Unrestricted funds		80,315	76,120
Restricted funds		251	701
TOTAL CHARITY FUNDS		<u><u>80,566</u></u>	<u><u>76,821</u></u>

Approved by the Managing Trustees on 1st March 2026 and signed on its behalf by:

.....
Rev D Goodwin

.....
P.Harvey

The notes on pages 10 to 17 form part of these accounts.

Elm Hall Drive Methodist Church**Notes to the Financial Statements
for the year ended 31st August, 2025****1 Accounting policies**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2015 - FRS102) and applicable Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal.

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income:*Donations, legacies and other voluntary income*

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. 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.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure:*Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

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

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)**

1 Accounting policies (cont.)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture & fittings	-	15% reducing balance
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All equipment, fixtures and fittings with an original cost of less than £2000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Elm Hall Drive Methodist Church

Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
2 Donations and legacies:						
Collections at all services	52,590		52,590	51,929	0	51,929
Income Tax recoverable	12,166	0	12,166	11,837	0	11,837
Donations	760	3,708	4,468	481	4,041	4,522
Grants received	0	1,535	1,535	0	2,400	2,400
Subscriptions	4,450	0	4,450	4,144	0	4,144
	<u>69,966</u>	<u>5,243</u>	<u>75,209</u>	<u>68,391</u>	<u>6,441</u>	<u>74,832</u>
3 Other trading activities:						
Rent receivable from church premises	59,302	0	59,302	53,606	0	53,606
Fundraising events income	567	0	567	604	0	604
	<u>59,869</u>	<u>0</u>	<u>59,869</u>	<u>54,210</u>	<u>0</u>	<u>54,210</u>
4 Investments:						
Dividends and interest (including any reclaimed tax):						
on cash deposits	2,389	0	2,389	2,608	0	2,608
	<u>2,389</u>	<u>0</u>	<u>2,389</u>	<u>2,608</u>	<u>0</u>	<u>2,608</u>
5 Charitable activities:						
Fairtrade Stall sales	0	0	0	0	0	0
Luncheon Club income	2,591	0	2,591	2,265	0	2,265
	<u>2,591</u>	<u>0</u>	<u>2,591</u>	<u>2,265</u>	<u>0</u>	<u>2,265</u>
6 Raising funds:						
Cost of Stewardship envelopes	64	0	64	58	0	58
	<u>64</u>	<u>0</u>	<u>64</u>	<u>58</u>	<u>0</u>	<u>58</u>

Elm Hall Drive Methodist Church

Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Charitable activities						
Missionary & charitable giving:						
Action for Children	380	0	380	363		363
All We Can (MRDF)	240	0	240	90		90
Asylum Link Merseyside	180	0	180	180	0	180
Benevolent Fund	0	2,850	2,850	0	2,450	2,450
Bible Society	150	0	150	150	0	150
Christian Aid	311	0	311	150		150
Foodbank	100	1,200	1,300	0	1,300	1,300
Gaza & Ukriane Appeals	0	0	0	300	0	300
Leaders of Worship & Preacher's Trust	90	0	90	90	0	90
Methodist Church Fund for Property	270	0	270	270	0	270
Methodist Church Fund for Support of Presbyters & Deacons	90	0	90	90	0	90
Methodist Church Fund for Training	270	0	270	270	0	270
Methodist Church Fund for World Mission	450	0	450	450	0	450
Methodist Homes for the Aged	90	0	90	90	0	90
Mission in Britain Fund	450	0	450	450	0	450
Pension Reserve Fund (Refunded)	0	0	0	(1,000)	0	(1,000)
Royal British Legion	50	0	50	50	0	50
Shelter	90	0	90	90	0	90
Traidcraft Exchange	0	0	0	150	0	150
Zoe's Place	395	0	395	0	0	0
Miscellaneous	405	108	513	304	41	345
	4,011	4,158	8,169	2,537	3,791	6,328
Ministry:						
Circuit assessment	43,048	0	43,048	42,000	0	42,000
Administrator costs	3,465	0	3,465	3,500	0	3,500
Church costs:						
Rates & Water rates	2,236	0	2,236	(1,173)	0	(1,173)
Insurance	5,482	0	5,482	5,359	0	5,359
Heat and light	19,141	0	19,141	16,692	0	16,692
Cleaning & Waste Disposal	24,893	0	24,893	23,332	0	23,332
Repairs & Renewals	14,375	0	14,375	10,051	0	10,051
Major Repairs	1,410	0	1,410	7,210	0	7,210
Telephone	424	0	424	388	0	388
	c/fwd 118,485	4,158	122,643	109,896	3,791	113,687

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £
7 Charitable activities (cont.)						
b/fwd	118,485	4,158	122,643	109,896	3,791	113,687
Costs of services	463	0	463	363	0	363
Flowers	104	0	104	103	0	103
Outreach materials	251	0	251	2,020	0	2,020
Events & Outings	2,000	0	2,000	0	0	0
Accountancy Charges	948	0	948	900	0	900
Licences	828	0	828	317	0	317
Fairtrade stall purchases	0	0	0	0	0	0
Little Fishes costs	2,186	0	2,186	1,797	0	1,797
Luncheon Club costs	2,027	0	2,027	1,956	0	1,956
Printing, postage & stationery	1,344	0	1,344	1,634	0	1,634
Professional fees	0	1,535	1,535	0	2,400	2,400
Sundries	624	0	624	(574)	0	(574)
Independent examination	1,296	0	1,296	1,296	0	1,296
Depreciation - fixtures & fittings	0	0	0	0	0	0
	<u>130,556</u>	<u>5,693</u>	<u>136,249</u>	<u>119,708</u>	<u>6,191</u>	<u>125,899</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)**

8 Net incoming resources	2025	2024
	£	£
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	3,465	3,500
	<u>3,465</u>	<u>3,500</u>

9 Staff Costs	2025	2024
	£	£
Wages and Salaries	3,465	3,500
Social Security Costs	0	0
Pension Costs	0	0
	<u>3,465</u>	<u>3,500</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2025	2024
Administrator	1	1
Cleaner	0	0
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above, none (2024: none) of whom earned more than £60,000 p.a.). In addition, the Church Administrator, who is also a trustee, received £3465 remuneration and working expenses of that office (2024: £3500) during the year. No other trustee received any remuneration. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Tangible Fixed Assets

	Freehold land & buildings £	Long leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
COST OR VALUATION					
At 1st September, 2024	0	0	3,100	0	3,100
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31st August, 2025	<u>0</u>	<u>0</u>	<u>3,100</u>	<u>0</u>	<u>3,100</u>
DEPRECIATION					
At 1st September, 2024	0	0	3,099	0	3,099
Charge for the year	0	0	0	0	0
Depreciation on disposals	0	0	0	0	0
At 31st August, 2025	<u>0</u>	<u>0</u>	<u>3,099</u>	<u>0</u>	<u>3,099</u>
NET BOOK VALUE					
At 31st August, 2025	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
At 31st August, 2024	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>

The fixtures, fittings and equipment comprises a dishwasher shown at cost.

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)**

11 Debtors	2025	2024
	£	£
Income Tax recoverable	4,545	4,177
Prepayments and accrued income	10,762	10,762
	<u>15,307</u>	<u>14,939</u>

12 Creditors: Amounts falling due within one year	2025	2024
	£	£
Creditors for Goods and Services	0	0
Accruals and deferred income	2,244	5,002
	<u>2,244</u>	<u>5,002</u>

13 Analysis of Net Assets by Fund

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	82,558	251	82,809
Current Liabilities	(2,244)	0	(2,244)
Liabilities after more than one year	0	0	0
Fund Balance	<u>80,315</u>	<u>251</u>	<u>80,566</u>

14 Movement on funds

	At 1st September, 2024	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st August, 2025
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	69,297	128,077	124,945	1,400	73,829
Little Fishes	6,399	4,147	3,647	(900)	5,999
Luncheon Club	424	2,591	2,028	(500)	487
Total unrestricted funds	<u>76,120</u>	<u>134,815</u>	<u>130,620</u>	<u>0</u>	<u>80,315</u>
<u>Restricted funds</u>					
Redevelopment cost Fund	0	1,535	1,535	0	0
Benevolent Fund	701	2,400	2,850	0	251
Sundry Donations	0	1,308	1,308	0	0
Total restricted funds	<u>701</u>	<u>5,243</u>	<u>5,693</u>	<u>0</u>	<u>251</u>
Total funds	<u>76,821</u>	<u>140,058</u>	<u>136,313</u>	<u>0</u>	<u>80,566</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2025 (continued)**

15 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
Little Fishes	This project provides a weekly Parent and Toddler Group for members of the church and the local community.
Luncheon Club	This project provides a weekly gathering for the older members of the church and the community which provides a good meal and fellowship together.

15 Fund Details

Name of fund	Description, nature and purposes of the fund
<u>Restricted funds</u>	
Redevelopment cost Fund	This relates to grants received towards feasibility studies and redevelopment plans.
Benevolent Fund	This project was set up to collect donations from Church members and others towards the cost of helping vulnerable families.
Sundry Donations	This project is to collect donations from Church members for the specified charity, and to forward those monies onto the charity.

16 Taxation

As a charity, Elm Hall Drive Methodist Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

17 Contingent liabilities

The charity had no contingent liabilities at 31st August, 2025 (2024: None).

18 Capital commitments

The charity had no capital commitments at 31st August, 2025 (2024: None) either contracted for or authorised by the trustees but not contracted for.

19 Related parties

A number of trustees are also trustees of a related charity, Liverpool South Methodist Circuit (an excepted charity). During the year there were charges for Circuit Assessment totalling £43048 (2024: £42000). At 31st August, 2025, the charity was owed a total of £Nil (2024: £Nil) by the related charity. The Church Minister was employed by the Circuit, which involved the payment of wages and working expenses by the related charity.

ELM HALL DRIVE METHODIST CHURCH

England & Wales - Charity number 1130115

Accounts

FINANCIAL REPORT

Financial statements for the year ended August 2023 were prepared, and independently examined, approved by Church Council in October 2023 and submitted to The Charity Commission.

At the end of the financial year, August 2023, general congregational giving had increased but rental income was still trying to recover to pre COVID levels. The building used to pay for itself through the rents, give us a base for our activities and contribute financially to our outreach. Resource costs were higher because of some essential repairs. Cleaning continues to make a big hole in our finances, but it's difficult to find an alternative solution to outsourcing to an agency & utility bills will definitely rise despite EHD being on fixed rate contracts.

A predicted deficit budget of < £30 k for 2023/24 is extremely likely. The year ending August 2024 is anticipated to show an overspend of £11k.

A grant of £10,000 from the Circuit has been made and the feasibility study is nearing completion.

Thank you to everyone who has continued to give. We are looking forward to everyone continuing to review, maintain and hopefully increase their regular giving too.

FUTURE FINANCES

We need to continue to review/maintain/increase levels of income – for one off pieces of work that we (as a church family) decide we want to do and can afford to do.

Below is a starter list, but funding for these will have to be found; in addition to an increase in general running costs.

Dry Rot in the upstairs landing toilet

Repairing rotten windows (c£2K)

Replace windows on the landing and at the back of Room 10, with PVC – (cf £2.5K)

Replace lighting in the sanctuary (c£2K) & redevelop sanctuary itself (c£000s)

Continue to monitor water ingress when gulleys and rooves are overwhelmed by rain volume.

Paddy Harvey

LUNCH CLUB REPORT - 2024

Our church Lunch Club has continued to meet throughout the last year serving a cooked meal each week to around 20 people. As usual, I must extend my grateful thanks to all the helpers, without their commitment, it wouldn't happen and we would all miss out on the fun, laughter and fellowship that we share together.

During the last year we continued to celebrate birthdays, always with cake ! - our Summer picnic (indoors !), Christmas Dinner with all the usual trimmings and the singing of carols and presents and enjoyed celebrating Chinese New Year in February and learned quite a lot from a quiz ! Table quizzes and paper games have been well received this year and folks will happily stay on after the meal and natter!

All the helpers attended our annual Food Safety Training course, we really are a canny lot and we can 'tick all the boxes' to say we run an efficient and safe food service.

Members have come and gone during the last year, we fondly remember Ivy Jones, Cath Valentine and Ann Fleetwood but have also welcomed new friends to join us. Some folks are no longer able to attend weekly due to poor health but they are not forgotten and we are regularly in touch with them.

As always, we warmly welcome new members and additional helpers, it really is an enjoyable way of spending a morning - come and see !

Mo Payne

Through the last year there have been highs and lows for members of our Church family. Some have lost people very dear to them and some are experiencing deteriorating health, which means some major, potentially difficult decisions have to be made.

There have also been some notably joyous occasions - Diamond Wedding Anniversary, Graduations, Weddings and the joy of watching our youngest member grow.

Support has been given through visits, cards acknowledging events and support though the invaluable Care groups and the Prayer Chain.

We are greatly indebted to all who give their time to keep the pastoral system working.

Communication between them and the Minister is essential.

Coffee Stop, weekly on a Friday morning at the John Brodie, is still providing friendship and support.

Membership is currently at 71.

Jenny Doonan.

Pastoral Secretary?

(The role of Pastoral Secretary is not an onerous one and it is very satisfying. It is, largely, a case of responding to events and therefore, often dependent on communication.

I have enjoyed filling this role for the past twenty three years, but would like now to hand over to somebody else. I am happy to explain what it has involved for

me, but a new person can make the role their own.
Jenny.)

ELM HALL DRIVE METHODIST CHURCH

England & Wales - Charity number 1130115

Accounts

Charity Registration Number.: 1130115

Elm Hall Drive Methodist Church
Financial Statements
for the year ended 31st August, 2023

Elm Hall Drive Methodist Church

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Elm Hall Drive Methodist Church

Charity Information

Charity Name: Elm Hall Drive Methodist Church

Charity Registration Number: 1130115

Governing Document: The charity is a registered charity.
The Trustees are incorporated as a body.

Principal Business Address: Elm Hall Drive
Liverpool
L18 1LF

Trustees: The trustees who served during the year are stated on page 3.

Independent Examiner: Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
L39 2AY

Bankers: Co-operative Bank plc
P.O. Box 250
Delf House, Southway
Skelmersdale WN8 6WT

TSB Bank plc
632 Prescot Road
Old Swan
Liverpool
L13 5XY

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2023

The trustees present their annual report and the financial statements for the year ended 31st August, 2023.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

		<u>Elected to</u>
Mr C. Annells	(Church Steward)	May '25 <i>T</i>
Mr T. Bullock	(Church Steward - resigned Mar '23)	Mar '23 <i>T</i>
Mrs H Davies	(Church Steward)	May '24 <i>T</i>
Mrs J. A. Doonan	(Pastoral Secretary)	
Mr A. A. Dunsmore	(Church Steward, Safety Officer)	May '24 <i>T, F</i>
Revd David Goodwin	(Circuit Superintendent/Church Minister)	
Mr C Hardisty	(Church Steward)	May '25 <i>T, F</i>
Mrs K. Harrison	(Circuit Steward, Chair of Finance & Property)	<i>F</i>
Mrs M. P. C. Harvey	(Finance & Property Com. Rep, Treasurer)	<i>F</i>
Mrs F Horne	(Church Meeting Rep)	May '25
Mr T Joodsdivagaran	(Church Steward)	<i>T</i>
Mrs K.J. Kershaw	(Church Meeting Rep)	May '24 <i>F</i>
Mr E. W. J. Message	(Church Meeting Rep)	May '24 <i>F</i>
Miss M. Payne	(Finance & Property Com. Secretary)	<i>F</i>
Mrs V. Redman	(Church Meeting Rep)	May '24 <i>F</i>
Ms A Saunders	(Church Council Secretary)	
Mrs J. M. Sutcliffe	(Safeguarding Officer)	
Mr O. Thevanesan	(Church Meeting Rep - resigned Jul '23)	Jul '23
Mr S. Thurairja	(Church Steward)	May '25 <i>T</i>

Committees: F = Finance & Property, T = Church Steward.

Structure, Governance and Management

Governing document

The charity, which was formed in 1904, is a registered charity. It is governed by The Methodist Church Act 1976. In order to obtain a full understanding of the operation of the charity, reference also needs to be made to the following statutes: The Methodist Church Union Act 1929, The Methodist Church Act 1939, The Methodist Church Funds Act 1960, The Methodist Church Act 1976, The Deed of Union, The Model Trusts, and the Standing Orders of the Methodist Church.

The Church Membership, as at 1st November, 2022 was 80 (November 2021: 84). The typical Sunday attendance during October 2022 was 35 adults and 3 under 18s. (October 2021: 40 adults and 4 under 18s).

Appointment of trustees

The trustees of the charity, under the terms of the Constitutional Practice and Discipline of the Methodist Church, are known as Managing Trustees.

Church stewards are elected to serve for no more than four years by the Annual Church Meeting. Up to six trustees are elected from the church membership at the Annual Church Meeting each year to serve for three years. Under standing order 610(1) of Constitutional Practice and Discipline of the Methodist Church, the remaining trustees include the treasurer, secretary of the Church Council, pastoral secretary, a circuit steward and up to fifteen representatives of the church's life.

Trustee induction and training

Church Council members are provided with information regarding their responsibilities as trustees.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2023 (continued)

Organisation

The Church Council meets four times a year and there are sub-committees covering finance and property, and stewarding, which meet frequently through the year.

Related parties

The Church is a member of the Liverpool South Methodist Circuit, a formal group (S.O. 500 of the Constitutional Practice and Discipline of the Methodist Church) of 8 mutually supportive churches across South Liverpool. The Church is also an active member of Churches Together in Mossley Hill, a covenanted group of churches of different denominations serving the local community.

Risk management

The trustees have a risk management strategy which includes:

- implementation and annual review of the safeguarding policy for children and vulnerable adults;
 - ongoing review of compliance with Equality Act 2010;
 - development and implementation of other risk management procedures including health and safety and fire safety;
 - a financial reserves policy;
 - an investment policy.
- a Covid-19 Secure policy

Objectives and activities

The objectives of the Church Council are to have authority and oversight over the whole area of the ministry of the church, including the management of its property. In addition, the Council has responsibility for the aims and methods, the determination and pursuit of policy and the deployment of available resources within the whole church.

The church has a responsibility for its neighbourhood, involving evangelism, service participation in the life of the community and co-operation with statutory, private sector and voluntary agencies serving human needs, where possible engaging in these activities ecumenically. The church is committed to the whole world, in service and mission, in prayer and giving and the help of those in need, at home and overseas. The church must ensure that its work is not hindered by inadequate or unworthy buildings nor embarrassed by the support of unnecessary ones, and that the proper stewardship of finance is undertaken.

In order to achieve these objects, the Council has set up the following committees:

- | | |
|------------------------------|---|
| Finance & Property Committee | - to have oversight of the finances, and the upkeep of the church property |
| Stewards | - to share in the leadership of the Church's life as a whole (CPD S.O. 633) |

These committees serve the Church Council in pursuing the goals of the Methodist Church's 'Our Calling' statement:

- Our Calling, in the Methodist Church, is to:

- | | |
|---------------------|---|
| Worship - | increase awareness of God's presence and to celebrate God's love. |
| Learning & Caring - | help people grow and learn as Christians through mutual support and care. |
| Service - | be a good neighbour to people in need and to challenge injustice. |
| Evangelism - | make more followers of Jesus Christ. |

Achievements and performance during the year

Our church continues to be committed to the Methodist Church's "Our Calling" statement, as above. We believe that our mission involves reaching out to families with young children, supporting older people and exploring relevant Christian community for other young adults. We are committed to being an open, welcoming and inclusive church. We provide a Sunday morning worship service that is family friendly, with Light Factory (our Sunday School) providing learning opportunities for our children and young people. We continue to develop new styles of worship of God, including using modern and traditional media such as movie clips and live music. Our Sunday morning service has been delivered both in person, online via Zoom and YouTube, and through written liturgies being produced and delivered to those otherwise unable to access the service.

Elm Hall Drive Methodist Church**Trustees' Report for the year ended 31st August, 2023 (continued)****Achievements and performance during the year (continued)**

As a church family we have prioritised our ministry to families with young children, through monthly worship in our "Toast" services and through family events held throughout the year. There is one carer and toddler group meeting once a week during term-time which provides a safe place for children and their carers, to interact and play, with crafts, stories, songs and refreshments included. We have also developed our ministry to young adults and students through our links with the student chaplaincy work at the universities of Liverpool, Hope and John Moores. A Tamil congregation, is part of our church family, and meets on Sunday afternoons and also for midweek fellowship. Drivers is a fellowship group for young adults and students which meets weekly for fellowship and study and on a monthly basis for interactive worship.

Rev David Goodwin became our minister in September 2022 following the retirement of Rev Paul Wilson, and he has provided pastoral oversight and care for the congregation and others in our wider church family and the local community. This pastoral oversight is shared with the Pastoral Care Secretary, a care group framework, and fellowship groups such as the weekly Bible study housegroup and Lunch Club. Other pastoral help is received from the wider ministerial team within the Liverpool South Methodist Circuit. Our church family provides support to others in the community including through supporting Liverpool Zero Waste food collection and distribution, local food banks, Christian Aid and the Whitechapel centre. Through prayer in worship and prayer initiatives, such as Thy Kingdom Come, the community's needs are regularly prayed for. We have experimented with the timing of the monthly prayer meeting, which is currently held before the Sunday morning service at 9am. Many of our children, young adults and volunteer leaders participate in the annual national 3Generate event - the assembly of children and young people in the Methodist Church.

Outreach activities to those exploring their faith and connected with the church include discipleship classes, our weekly Coffee Stop and other events, including community inclusive Christmas, harvest and Easter events. We

Financial Review**Results for the year**

The results for the year are set out on page 8.

During the year, the trustees continued the process of looking at the financial resources of the Church and our ability to continue to fund the Church's work over the coming years, in view of the continuing projected deficits. The Church Council have agreed that maintaining our buildings in their current form will not be sustainable much beyond the next financial year and the need for a major redevelopment has become urgent. A Steering Group has been appointed and we have worked with the consultancy group 'Transforming Churches and Communities'.

Grant making policy

The trustees continue with their grant making policy, whereby over £3,000 of unrestricted income as shown in the annual accounts will be given away in the following accounting year to various Methodist funds, other Christian missionary societies and secular charities, in accordance with an agreed formula.

Investment powers and policy

Under the terms of the Constitutional Practice and Discipline of the Methodist Church, the charity has the power to invest in any way the trustees wish. The trustees intend to invest all surplus monies in an interest bearing account with their bankers.

Reserves policy

The trustees have established a policy for the level of unrestricted reserves (that is those funds that are freely available), whereby in order to enable the charity to operate effectively, they aim to have twelve months' worth of expenditure in general fund reserves. In addition, as the building ages, it is necessary to spend increasing amounts on the upkeep of the building, and hence, reserves are required to cover these future costs. The trustees are mindful of the fact that certain church groups require designated funds which represent monies that they have collected to enable their groups to operate effectively.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2023 (continued)

Reserves policy (continued)

The trustees, therefore, consider that the ideal level of general fund free reserves as at 31st August 2023 would be £242,010 (2022: £210,316), compared to the actual level of £61,216 (2022: £78,896). The trustees are pleased with the continued response of the church's various supporters, and remain aware of significant expenditure that is necessary with regard to building repairs, and will continue to closely monitor the financial position of the charity.

Plans for future periods

During 2023-24, the trustees will continue to lead the church as we review the future life of our church buildings. The trustees adapt well to changing circumstances and reflect and review regularly in order to ensure that all of the objectives of the charity can continue to be met. They actively consult with other relevant parties within the Methodist Church including the District Resourcing Mission Group, Circuit Leadership Team and the Circuit Meeting. The major forms of income and expenditure are often interlinked (for example, staffing costs and outreach activities), but the trend of declining reserves remains a concern, and so it is recognised that major decisions need to be made about redeveloping the premises as soon as possible.

The long process of consultation and discussion both within the church congregation and with other key stakeholders within the local community is ongoing. The church membership decided that it felt called to remain in its current location and to serve the local community and share God's love in different ways to other churches in the local area. At all stages, the Connexional Property Team, Trustees for Methodist Church Purposes, Circuit Meeting and District Synod will be consulted as they will need to approve the decisions made.

As a church, we remain committed to the Connexional Going For Growth initiative, with outreach and support of people of all ages within and surrounding our local community. We exercise practical care for refugees connected to our church. We rejoice in the continuing growth of the Tamil congregation who are part of our church family. Although the District Student Chaplaincy post is currently vacant, we continue to support chaplaincy to the Universities of Liverpool, to further develop our outreach ministry to students and young adults through the Drivers group. We will continue to offer online and telephone worship (the latter through a weekly service run from St James' Woolton) to support those unable to attend worship in church. We welcome the input of the Circuit children and youth workers, to support our children and youth work. We rejoice in the fellowship of Churches Together in Mossley Hill, participating in monthly prayer meetings and outreach events, seeking to strengthen our relationship with the other churches in our local community.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

This report was approved by the Managing Trustees on 30th October 2023 and signed on its behalf by:

Rev David Goodwin
Chairman

Elm Hall Drive Methodist Church

**Independent Examiner's Report to the Trustees of
Elm Hall Drive Methodist Church**

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st August, 2023 which are set out on pages 8 to 17.

Responsibilities and basis of report

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 the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) 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 a proper understanding of the accounts to be reached.

**Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
30th October 2023**

Elm Hall Drive Methodist Church

Statement of Financial Activities
for the year ended 31st August, 2023

		Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
	Note			2023 £	2022 £
INCOME FROM:					
Donations and legacies:	2	71,954	5,330	77,284	75,053
Other trading activities:	3	46,592	0	46,592	56,960
Investments:	4	1,756	0	1,756	211
Charitable activities:	5	2,144	0	2,144	1,559
TOTAL INCOME		<u>122,446</u>	<u>5,330</u>	<u>127,776</u>	<u>133,783</u>
EXPENDITURE ON:					
Raising funds:	6	57	0	57	52
Charitable activities	7	141,953	5,270	147,223	115,499
TOTAL EXPENDITURE		<u>142,010</u>	<u>5,270</u>	<u>147,280</u>	<u>115,551</u>
NET INCOME/(EXPENDITURE)		(19,564)	60	(19,504)	18,232
GROSS TRANSFERS BETWEEN FUNDS		3,564	(3,564)	0	0
NET MOVEMENT IN FUNDS		<u>(16,000)</u>	<u>(3,504)</u>	<u>(19,504)</u>	<u>18,232</u>
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st September, 2022		<u>84,412</u>	<u>3,955</u>	<u>88,367</u>	<u>70,135</u>
Total funds carried forward at 31st August, 2023		<u>68,412</u>	<u>451</u>	<u>68,863</u>	<u>88,367</u>

The notes on pages 10 to 17 form part of these accounts.

Elm Hall Drive Methodist Church

Balance Sheet at 31st August, 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	1	1
CURRENT ASSETS			
Debtors	11	14,745	15,914
Cash at bank and in hand		58,970	74,444
TOTAL CURRENT ASSETS		<u>73,715</u>	<u>90,358</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	12	4,853	1,992
NET CURRENT ASSETS		<u>68,862</u>	<u>88,366</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,863	88,367
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>68,863</u>	<u>88,367</u>
FUNDS OF THE CHARITY	13		
Unrestricted funds		68,412	84,412
Restricted funds		451	3,955
TOTAL CHARITY FUNDS		<u>68,863</u>	<u>88,367</u>

Approved by the Managing Trustees on 30th October 2023 and signed on its behalf by:

.....
Rev D Goodwin

.....
P.Harvey

The notes on pages 10 to 17 form part of these accounts.

Elm Hall Drive Methodist Church**Notes to the Financial Statements
for the year ended 31st August, 2023****1 Accounting policies**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2015 - FRS102) and applicable Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income:*Donations, legacies and other voluntary income*

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. 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.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure:*Grants*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

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

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)**

1 Accounting policies (cont.)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture & fittings	-	15% reducing balance
--------------------	---	----------------------

All equipment, fixtures and fittings with an original cost of less than £2000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Elm Hall Drive Methodist Church

Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
2 Donations and legacies:						
Collections at all services	54,573	496	55,069	47,693	3,564	51,257
Income Tax recoverable	11,832	0	11,832	12,109	0	12,109
Donations	352	4,834	5,186	325	4,739	5,064
Grants received	0	0	0	1,750	0	1,750
Legacy	1,000	0	1,000	2,000	0	2,000
Subscriptions	4,197	0	4,197	2,873	0	2,873
	<u>71,954</u>	<u>5,330</u>	<u>77,284</u>	<u>66,750</u>	<u>8,303</u>	<u>75,053</u>
3 Other trading activities:						
Rent receivable from church premises	45,478	0	45,478	55,726	0	55,726
Wedding and funereal fees	120	0	120	366	0	366
Fundraising events income	994	0	994	212	656	868
	<u>46,592</u>	<u>0</u>	<u>46,592</u>	<u>56,304</u>	<u>656</u>	<u>56,960</u>
4 Investments:						
Dividends and interest (including any reclaimed tax):						
on cash deposits	1,756	0	1,756	211	0	211
	<u>1,756</u>	<u>0</u>	<u>1,756</u>	<u>211</u>	<u>0</u>	<u>211</u>
5 Charitable activities:						
Fairtrade Stall sales	0	0	0	0	0	0
Luncheon Club income	2,144	0	2,144	1,559	0	1,559
	<u>2,144</u>	<u>0</u>	<u>2,144</u>	<u>1,559</u>	<u>0</u>	<u>1,559</u>
6 Raising funds:						
Cost of Stewardship envelopes	57	0	57	52	0	52
	<u>57</u>	<u>0</u>	<u>57</u>	<u>52</u>	<u>0</u>	<u>52</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
7 Charitable activities						
Missionary & charitable giving:						
Action for Children	180	119	299	180	108	288
All We Can (MRDF)	90	80	170	362	359	721
Asylum Link Merseyside	180	0	180	180	0	180
Benevolent Fund	0	2,790	2,790	0	2,480	2,480
Bible Society	150	0	150	150	0	150
B.I.R.D.	0	0	0	0	0	0
Christian Aid	150		150	150	147	297
Foodbank	0	1,300	1,300	0	1,350	1,350
KIND	0	298	298	0	791	791
Leaders of Worship & Preacher's Trust	90	0	90	90	0	90
Methodist Church Fund for Property	270	0	270	270	0	270
Methodist Church Fund for Support of Presbyters & Deacons	90	0	90	90	0	90
Methodist Church Fund for Training	270	0	270	270	0	270
Methodist Church Fund for World Mission	450	0	450	450	0	450
Methodist Homes for the Aged	90	0	90	90	0	90
Mission in Britain Fund	450	0	450	450	0	450
Myeloma Association	300	0	300	0	0	0
Pension Reserve Fund	0	0	0	1,000	0	1,000
Royal British Legion	50	0	50	50	0	50
Shelter	90	0	90	90	0	90
Traidcraft Exchange	150	0	150	150	0	150
Turkey & Syria Disaster Appeal	0	623	623	0	0	0
Miscellaneous	895	0	895	0	0	0
	<u>3,945</u>	<u>5,210</u>	<u>9,155</u>	<u>4,022</u>	<u>5,235</u>	<u>9,257</u>
Ministry:						
Circuit assessment	42,000	0	42,000	42,000	0	42,000
Administrator costs	3,555	0	3,555	2,985	0	2,985
Church costs:						
Rates & Water rates	4,385	0	4,385	1,068	0	1,068
Insurance	5,223	0	5,223	4,662	0	4,662
Heat and light	9,718	0	9,718	9,540	0	9,540
Cleaning & Waste Disposal	22,898	0	22,898	19,225	0	19,225
Repairs & Renewals	10,707	0	10,707	4,790	0	4,790
Major Repairs	23,834	0	23,834	12,366	0	12,366
Telephone	538	0	538	333	0	333
c/fwd	<u>126,803</u>	<u>5,210</u>	<u>132,013</u>	<u>100,991</u>	<u>5,235</u>	<u>106,226</u>

**Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £
7 Charitable activities (cont.)						
b/fwd	126,803	5,210	132,013	100,991	5,235	106,226
Costs of services	1,068	0	1,068	1,545	0	1,545
Flowers	0	60	60	87	0	87
Outreach materials	2,150	0	2,150	1,408	0	1,408
Events & Outings	700	0	700	0	0	0
Accountancy Charges	864	0	864	804	0	804
Licences	671	0	671	719	0	719
Fairtrade stall purchases	0	0	0	18	0	18
Little Fishes costs	1,364	0	1,364	1,228	0	1,228
Luncheon Club costs	1,686	0	1,686	1,225	0	1,225
Printing, postage & stationery	1,321	0	1,321	987	0	987
Professional fees	3,500	0	3,500	0	0	0
Sundries	578	0	578	64	0	64
Independent examination	1,248	0	1,248	1,188	0	1,188
Depreciation - fixtures & fittings	0	0	0	0	0	0
	<u>141,953</u>	<u>5,270</u>	<u>147,223</u>	<u>110,264</u>	<u>5,235</u>	<u>115,499</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)**

8 Net incoming resources	2023	2022
	£	£
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 9)	3,555	2,985
	<hr/>	<hr/>
9 Staff Costs	2023	2022
	£	£
Wages and Salaries	3,555	2,985
Social Security Costs	0	0
Pension Costs	0	0
	<hr/>	<hr/>
	<u>3,555</u>	<u>2,985</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2023	2022
Administrator	1	1
Cleaner	0	0
	<hr/>	<hr/>
	<u>1</u>	<u>1</u>

During the year the charity employed members of staff as detailed above, none (2022: none) of whom earned more than £60,000 p.a.). In addition, the Church Administrator, who is also a trustee, received £3555 remuneration and working expenses of that office (2022: £2985) during the year. No other trustee received any remuneration. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

10 Tangible Fixed Assets

	Freehold land & buildings £	Long leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
COST OR VALUATION					
At 1st September, 2022	0	0	3,100	0	3,100
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st August, 2023	0	0	3,100	0	3,100
DEPRECIATION					
At 1st September, 2022	0	0	3,099	0	3,099
Charge for the year	0	0	0	0	0
Depreciation on disposals	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31st August, 2023	0	0	3,099	0	3,099
NET BOOK VALUE					
At 31st August, 2023	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	1	0	1
At 31st August, 2022	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	1	0	1

The fixtures, fittings and equipment comprises a dishwasher shown at cost.

Elm Hall Drive Methodist Church

Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)

11 Debtors	2023	2022
	£	£
Income Tax recoverable	4,245	5,414
Prepayments and accrued income	10,500	10,500
	<u>14,745</u>	<u>15,914</u>

12 Creditors: Amounts falling due within one year	2023	2022
	£	£
Creditors for Goods and Services	0	0
Accruals and deferred income	4,853	1,992
	<u>4,853</u>	<u>1,992</u>

13 Analysis of Net Assets by Fund	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	1	0	1
Current Assets	73,264	451	73,715
Current Liabilities	(4,853)	0	(4,853)
Liabilities after more than one year	0	0	0
Fund Balance	<u>68,412</u>	<u>451</u>	<u>68,863</u>

14 Movement on funds	At 1st September, 2022	Incoming Resources (inc. gains)	Outgoing Resources	Transfers	At 31st August, 2023
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	78,896	115,985	137,560	3,895	61,216
Fairtrade Stall	331	0		(331)	0
Little Fishes	4,778	4,217	2,264	-	6,731
Luncheon Club	407	2,244	2,186	-	465
Total unrestricted funds	<u>84,412</u>	<u>122,446</u>	<u>142,010</u>	<u>3,564</u>	<u>68,412</u>
<u>Restricted funds</u>					
Tamil Fund	3,564	624	624	(3,564)	0
Benevolent Fund	391	2,850	2,790	-	451
Sundry Donations	0	1,856	1,856	-	0
Total restricted funds	<u>3,955</u>	<u>5,330</u>	<u>5,270</u>	<u>(3,564)</u>	<u>451</u>
Total funds	<u>88,367</u>	<u>127,776</u>	<u>147,280</u>	<u>0</u>	<u>68,863</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2023 (continued)**

15 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
Fairtrade Stall	This project provided a stall selling Fairtrade products to members of the congregation after regular church services, but has now closed.
Little Fishes	This project provides a weekly Parent and Toddler Group for members of the church and the local community.
Luncheon Club	This project provides a weekly gathering for the older members of the church and the community which provides a good meal and fellowship together.

15 Fund Details

Name of fund	Description, nature and purposes of the fund
<u>Restricted funds</u>	
Tamil Fund	This fund is to collect donations from the Tamil community Church Members towards the work of specific charities. Due to an error the fund was previously designated as a restricted fund.
Benevolent Fund	This project was set up to collect donations from Church members and others towards the cost of helping vulnerable families.
Sundry Donations	This project is to collect donations from Church members for the specified charity, and to forward those monies onto the charity.

16 Taxation

As a charity, Elm Hall Drive Methodist Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

17 Contingent liabilities

The charity had no contingent liabilities at 31st August, 2023 (2022: None).

18 Capital commitments

The charity had no capital commitments at 31st August, 2023 (2022: None) either contracted for or authorised by the trustees but not contracted for.

19 Related parties

A number of trustees are also trustees of a related charity, Liverpool South Methodist Circuit (an excepted charity). During the year there were charges for Circuit Assessment totalling £42000 (2022: £42000). At 31st August, 2023, the charity was owed a total of £Nil (2022: £Nil) by the related charity. The Church Minister was employed by the Circuit, which involved the payment of wages and working expenses by the related charity.

ELM HALL DRIVE METHODIST CHURCH

England & Wales - Charity number 1130115

Accounts

Variables to be answered

Instructions for use

Complete the questions on this page then complete any missing information on the "Charity Info" before progressing on to the accounts pages themselves.

	Start in this column
Charity Name - Line 1 (Lower Case)	*****Elm Hall Drive M
Accounting period (period/year)	*****year
Year End Date (e.g. 31st December, 2001)	*****31st August, 20
Year End Date (e.g. 31/12/01)	*****08/31/2021
1st Day in Year (e.g. 1st January, 2001)	*****1st September,
Last Date in Year (e.g. 31st December)	*****31st August
Charity Registration Number:	*****1130115
Names of Trustees:	*****XXXX *****XXXX *****XXXX *****XXXX *****XXXX *****XXXX *****XXXX *****XXXX *****XXXX
Are there any Related Parties?	*****Yes
Does the charity act as a Custodian Trustee?	*****No
Type of Collins & Co.'s Report -	Independent Examination Yes Accountants' Report No Audit Report No
Date of Accounts approval by Trustees (e.g. 3 March, 200	*****18th January 20
Date of Independent Examiner's Report (i.e. one day after approval	*****18th January 20
Title of charity leader (e.g Chairman/Chairperson/Chair)	*****Chairman
Name of charity Chairman	*****Revd P Wilson
Number of signatures needed on Balance Sheet (1 or 2)	*****2
Name of signature 1 on accounts	*****Revd P Wilson
Name of signature 2 on accounts (if only one signature, leave blank	*****P.Harvey
Page number of Annual Report signature	*****6
Fixed Asset Capitalisation - Lower Limit (£)	*****2,000
Date of Memorandum and Articles of Association (e.g. 1st January, ??????	*****
Your Christian Name:	Paul
Your Middle Name:	
Your Surname:	Collins

NOTES

- 1 Independent Examiners Report is an unqualified report. If this is not appropriate, please am
- 2 Please check that Accounting Policy notes are correct for the charity!!

" page,

Methodist C

21

2020

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22

end .

Elm Hall Drive Methodist Church
Financial Statements
for the year ended 31st August, 2021

in Number.: 1130115

Elm Hall Drive Methodist Church**Contents**

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Legal and Administrative Information	2
Trustees' Report	3 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 18

Elm Hall Drive Methodist Church**Charity Information**

Charity Name: Elm Hall Drive Methodist Church

Charity Registration Number: 1130115

Governing Document: The charity is a registered charity.
The Trustees are incorporated as a body.

Principal Business Address: Elm Hall Drive
Liverpool
L18 1LF

Trustees: The trustees who served during the year are stated on page 3.

Independent Examiner: Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
L39 2AY

Bankers: Co-operative Bank plc
P.O. Box 250
Delf House, Southway
Skelmersdale WN8 6WT

TSB Bank plc
20 Smithdown Place
Liverpool
L15 9 EW

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2021

The trustees present their annual report and the financial statements for the year ended 31st Au

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

Mr T Bullock	(Church Steward)
Mrs H Davies	(Church Steward - appointed February '21)
Mrs J. A. Doonan	(Pastoral Secretary)
Mr A. A. Dunsmore	(Church Steward, Safety Officer)
Mr C Hardisty	(Church Meeting Rep)
Mrs K. Harrison	(Circuit Steward, Chair of Finance & Property)
Mrs M. P. C. Harvey	(Finance & Property Com. Rep, Treasurer)
Mr J Holmes	(Church Meeting Rep; resigned March '21)
Mrs F Horne	(Church Meeting Rep)
Mrs K.J. Kershaw	(Church Meeting Rep - appointed February '21)
Mr E. W. J. Message	(Church Meeting Rep)
Miss M. Payne	(Finance & Property Com. Secretary)
Mrs V. Redman	(Church Meeting Rep)
Mrs J. M. Sutcliffe	(Safeguarding Officer)
Dr S. P. Sutcliffe	(Church Steward - Resigned August '21)
Mr M. Sutcliffe	(Church Steward)
Mr Obeth Thevanesan	(Church Meeting Rep - appointed February '21)
Revd Paul Wilson	(Circuit Superintendent/Church Minister)

Committees: F = Finance & Property, T = Church Steward.

Structure, Governance and Management

Governing document

The charity, which was formed in 1904, is a registered charity. It is governed by The Methodist C order to obtain a full understanding of the operation of the charity, reference also needs to be m statutes: The Methodist Church Union Act 1929, The Methodist Church Act 1939, The Methodist (1960, The Methodist Church Act 1976, The Deed of Union, The Model Trusts, and the Standing O Methodist Church.

The Church Membership, as at 1st November, 2020 was 97 (November 2018: 100). The typical 9 during October 2019 was 46 adults and 5 under 18s (October 2018: 47 adults and 10 under 18 October 2020 - Covid pandemic

Appointment of trustees

The trustees of the charity, under the terms of the Constitutional Practice and Discipline of the M are known as Managing Trustees.

Church stewards are elected to serve for no more than four years by the Annual Church Meeting are elected from the church membership at the Annual Church Meeting each year to serve for th standing order 610(1) of Constitutional Practice and Discipline of the Methodist Church, the rem include the treasurer, secretary of the Church Council, pastoral secretary, a circuit steward and u representatives of the church's life.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2021 (continued)

Trustee induction and training

Church Council members are provided with information regarding their responsibilities as trustees.

Organisation

The Church Council meets four times a year and there are sub-committees covering finance and stewarding, which meet frequently through the year. During COVID-lockdown, following consultation with the Church Council agreed to a small group to act on their behalf on COVID-Security and other matters.

Related parties

The Church is a member of the Liverpool South Methodist Circuit, a formal group (S.O. 500 of the Practice and Discipline of the Methodist Church) of 9 mutually supportive churches across South Liverpool. The Church is also an active member of Churches Together in Mossley Hill, a covenanted group of churches of various denominations serving the local community.

Risk management

The trustees have a risk management strategy which includes:

- implementation and annual review of the safeguarding policy for children and vulnerable adults;
- ongoing review of compliance with Equality Act 2010;
- development and implementation of other risk management procedures including health and safety, fire safety;
- a financial reserves policy;
- an investment policy.
- a Covid-19 Secure policy

Objectives and activities

The objectives of the Church Council are to have authority and oversight over the whole area of the church, including the management of its property. In addition, the Council has responsibility for the determination and pursuit of policy and the deployment of available resources within the church.

The church has a responsibility for its neighbourhood, involving evangelism, service participation, community and co-operation with statutory, private sector and voluntary agencies serving humankind. The church is committed to the whole world, mission, in prayer and giving and the help of those in need, at home and overseas. The church's work is not hindered by inadequate or unworthy buildings nor embarrassed by the support of unskilled workers. The proper stewardship of finance is undertaken.

In order to achieve these objects, the Council has set up the following committees:

- | | |
|------------------------------|---|
| Finance & Property Committee | - to have oversight of the finances, and the upkeep of the church |
| Stewards | - to share in the leadership of the Church's life as a whole (C) |

These committees serve the Church Council in pursuing the goals of the Methodist Church's 'Our Calling, in the Methodist Church, is to:

- | | |
|---------------------|--|
| Worship - | increase awareness of God's presence and to celebrate God's love |
| Learning & Caring - | help people grow and learn as Christians through mutual support |
| Service - | be a good neighbour to people in need and to challenge injustice |
| Evangelism - | make more followers of Jesus Christ. |

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2021 (continued)

Achievements and performance during the year

Our church continues to be committed to the Methodist Church's "Our Calling" statement, as our mission involves reaching out to families with young children, supporting older people and the Christian community for other young adults. We are committed to being an open, welcoming and family friendly church. We provide a Sunday morning worship service that is family friendly, with Light Factory (our Sunday morning creche). We are continuing to seek to develop a variety of new styles of worship of God, including traditional media such as movie clips and live music.

As a church family we have prioritised our ministry to families with young children, through our "Toast" services and through family events held throughout the year. There is one carer and meeting once a week during term-time, which complies with Covid-restrictions, by limiting the number of people. These provide a safe place for children and their carers, to interact and play, and crafts, stories, refreshments are included. We have also developed our ministry to young adults and students through the student chaplaincy work at the universities of Liverpool, Hope and John Moores. A Tamil congregation is part of our church family, meeting on Sunday afternoons and for midweek fellowship. Drivers, a new service for young adults and students met online during the pandemic. Fellowship and discipleship opportunities.

Our minister is the Reverend Paul Wilson, who provides pastoral oversight and care for the congregation in our wider church family and the local community. This pastoral oversight is shared with the Pastoral Secretary, a care group framework, and fellowship groups such as the weekly Bible studies, House of Prayer Club. Other pastoral help is received from the wider ministerial team within the Liverpool South Diocese. Our church family provides support to others in the community including through food bank, Open Arms Aid, the Belvedere Family Centre and the Whitechapel centre. Through prayer in worship and prayer groups as Thy Kingdom Come, the community's needs are regularly prayed for. The prayer and gift we receive through weekly giving and received donations, enabling building and outreach activities to be undertaken.

Outreach activities to those exploring their faith and connected with the church include discipleship groups, weekly Coffee Stop and occasional events, leading assemblies in the local primary school and church services at Christmas, harvest and Easter events.

The church buildings remained closed for worship between 16 March 2020 and 23 May 2020, with the church reopening in September and Christmas 2020. During closure, a weekly online service has been taken with liturgies produced and delivered to those unable to access the service. Prayer meetings, House of Prayer, Toast, Drivers and discipleship groups have met via Zoom. Regular pastoral contact has been maintained through phone calls. The lockdown has affected income from offerings and rental income.

Financial Review

Results for the year

The results for the year are set out on page 8.

During the year, the trustees continued the process of looking at the financial resources of the Church to ensure the ability to continue to fund the Church's work over the coming years, in view of the continuing pressure on the Church Council have agreed that whilst we cannot solve our financial problems simply by stopping spending cost money and are continuing to look at ways to increase our income in order that we can keep up the valuable work we are doing, we must also be cognisant of the critical levels of our resources.

Grant making policy

The trustees continue with their grant making policy, whereby over £3,000 of unrestricted income from the annual accounts will be given away in the following accounting year to various Methodist funds, missionary societies and secular charities, in accordance with an agreed formula.

Investment powers and policy

Under the terms of the Constitutional Practice and Discipline of the Methodist Church, the charity invest in any way the trustees wish. The trustees intend to invest all surplus monies in an interest with their bankers.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2021 (continued)

Reserves policy

The trustees have established a policy for the level of unrestricted reserves (that is those funds available), whereby in order to enable the charity to operate effectively, they aim to have twelve months expenditure in general fund reserves. In addition, as the building ages, it is necessary to spend on the upkeep of the building, and hence, reserves are required to cover these future costs. The trustees are mindful of the fact that certain church groups require designated funds which represent monies collected to enable their groups to operate effectively. The trustees, therefore, consider that the general fund free reserves as at 31st August 2021 would be £227,582 (2020: £152,298), compared with a level of £65,650 (2020: £73,737). The trustees are pleased with the response of the church's various groups in many different ways, following the peak of the COVID-19 pandemic, and are also aware of significant costs that it being considered with regard to building repairs, and will continue to closely monitor the financial position of the charity.

Plans for future periods

During 2020-21, the trustees will be guiding the church into the new normality of living with COVID-19. Risk Assessments are in place and under constant review, to reopen for worship, when safe to do so. The trustees are liaising with user groups to prepare Risk Assessments, which will enable them to recommence use of the church. Risk Assessments will be under constant review, in line with government and Methodist Connexion guidance. The trustees adapt well to changing circumstances and reflect and review regularly in order to ensure that the objectives of the charity can continue to be met. They actively consult with other relevant parties including the Methodist Church including the District Resourcing Mission Group, Circuit Leadership Team and the Circuit. In the last year, the Circuit has had a period of review and has been reshaped accordingly, to meet the needs of its purpose. The major forms of income and expenditure are often interlinked (for example, staffing costs and other activities), but the trend of declining reserves cannot continue, and so it is recognised that either income needs to be raised or expenditure needs to be reduced, or both. A prayer and gift weekend will again take place in 2022 to encourage increased giving.

As a church we are committed to the Connexional Going For Growth initiative. As a church, we are committed to the outreach to and support of the people of all ages within and surrounding our local community. We will continue to provide practical care for refugees connected to our church. We will continue to encourage the Tamil congregation to become a part of our church family. We will liaise with the newly appointed District Chaplain to the United Methodist Church in Liverpool, to further develop our outreach ministry to students and young adults, with their monthly meetings and weekly fellowship groups. We will continue to use online worship to support those unable to attend church. We welcome the input of the circuit children and youth workers, to support our children and young people. We will continue to explore new opportunities open to us, including stronger ecumenical relations with the Anglican Church. Looking forward to these new opportunities and to the shape of the worshipping community of Elm Hall Drive Methodist Church, whatever that may be.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

This report was approved by the Managing Trustees on 18th January 2022 and signed on its behalf by:

Revd P Wilson
Chairman

August, 2021.

Elected to

May '22 *T*
May '24 *T*

May '23 *T, F*
May '22 *F*
F
F

May '21
May '21 *F*
May '24 *F*
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May '23 *F*

May '23 *T*
May '23 *T*
May '24
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Elm Hall Drive Methodist Church**Independent Examiner's Report to the Trustees of
Elm Hall Drive Methodist Church**

I report to the trustees on my examination of the accounts of the Trust for the year ended 31st Au which are set out on pages 8 to 18.

Responsibilities and basis of report

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 Charities Act 2011 and in carrying out my examination I have followed all the applicable Directions given by the Charities Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Trust as required by section 145(5)(a) of the Act; or
- 2) the accounts do not accord with those records; or
- 3) 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 2011 other than any requirement that the accounts give a 'true and fair' view which is not 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 a proper understanding of the accounts to be reached.

Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
18th January 2022

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Elm Hall Drive Methodist Church
Accountants' Report to the Trustees of
Elm Hall Drive Methodist Church

ERROR - THIS IS NOT THE CORRECT REPORT FOR THIS CHARITY!!!!

Err:508

Collins & Co
Chartered Accountants
1 Hattersley Court
Ormskirk
Lancashire
18th January 2022

Elm Hall Drive Methodist Church
Independent Auditors' Report to the Trustees of
Elm Hall Drive Methodist Church

ERROR - THIS IS NOT THE CORRECT REPORT FOR THIS CHARITY!!!!

We have audited the financial statements of Elm Hall Drive Methodist Church for the year ended 31 August 2021 which comprise the statement of financial activities and income and expenditure account and the related notes. These financial statements have been prepared under the historical cost accounting policies set out therein.

Respective Responsibilities of Trustees and Auditors

Err:508

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with the regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view of the charity's financial position, prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the financial statements are not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We are not required to consider whether the statement in the Trustees' Report concerning the charity's risk management and control procedures covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read other information contained in the Trustees' Report (or where appropriate the Annual Report) and consider whether it is consistent with the audited financial statements. We consider the implications for the financial statements if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the financial statements. It also includes an assessment of the significant estimates made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which were necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularities. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charity's financial position as at 31 August 2021, and of its incoming resources and application of resources, including its income and expenditure for the year then ended and have been properly prepared in accordance with the Charities Act 1993.

Collins & Co
Chartered Accountants and Registered Auditors
1 Hattersley Court
Ormskirk

Lancashire
18th January 2022

ended 31st August,
Account, the balance sheet
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in accordance with
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and are properly
the Trustees' Report is
correct, or if we have

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(Annual Report), and
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financial statements.

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1993.

Elm Hall Drive Methodist Church

**Statement of Financial Activities
for the year ended 31st August, 2021**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUND BALANCE 2021 £
INCOME FROM:				
Donations and legacies:	2	73,601	19,807	93,408
Other trading activities:	3	35,604	0	35,604
Investments:	4	76	0	76
Charitable activities:	5	0	0	0
Other incoming resources	6	0	0	0
TOTAL INCOME		<u>109,281</u>	<u>19,807</u>	<u>129,088</u>
EXPENDITURE ON:				
Raising funds:	7	51	0	51
Charitable activities	8	117,531	20,036	137,567
TOTAL EXPENDITURE		<u>117,582</u>	<u>20,036</u>	<u>137,618</u>
NET INCOME/(EXPENDITURE)		(8,301)	(229)	(8,530)
GROSS TRANSFERS BETWEEN FUNDS		-	-	0
NET MOVEMENT IN FUNDS		<u>(8,301)</u>	<u>(229)</u>	<u>(8,530)</u>
RECONCILIATION OF FUNDS				
Total funds brought forward at 1st September, 2020		<u>78,205</u>	<u>460</u>	<u>78,665</u>
Total funds carried forward at 31st August, 2021		<u>69,904</u>	<u>231</u>	<u>70,135</u>

The notes on pages 10 to 18 form part of these accounts.

UNDS
2020
£

88,968

45,520

515

2,367

17,938

155,308

79

169,456

169,535

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Elm Hall Drive Methodist Church

Balance Sheet at 31st August, 2021

	Note	2021 £
FIXED ASSETS		
Tangible assets	11	1
CURRENT ASSETS		
Debtors	12	14,907
Cash at bank and in hand		57,135
TOTAL CURRENT ASSETS		<u>72,042</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	1,908
NET CURRENT ASSETS		<u>70,134</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		70,135
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0
TOTAL NET ASSETS		<u><u>70,135</u></u>
FUNDS OF THE CHARITY	14	
Unrestricted funds		69,904
Restricted funds		231
TOTAL CHARITY FUNDS		<u><u>70,135</u></u>

Approved by the Managing Trustees on 18th January 2022 and signed on its behalf by:

.....
Revd P Wilson

.....
P.Harvey

The notes on pages 10 to 18 form part of these accounts.

2020
£

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17,061
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1,860

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78,665

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78,665

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Elm Hall Drive Methodist Church

Notes to the Financial Statements for the year ended 31st August, 2021

1 Accounting policies

The financial statements have been prepared under the historical cost convention. They have been prepared in accordance with the Statement of Recommended Practice (SORP 20 Accounting Standards).

Funds

General funds represent the funds of the charity that are not subject to any restriction available for application on the general purposes of the charity. Funds designated for trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held but do not include the accounts of groups that owe their main affiliation to another body.

Income:

Donations, legacies and other voluntary income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is for the delivery of a specific performance by the charity, are recognised when the charity becomes entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are received.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is received.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are recognised when they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates an obligation on the charity.

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management are included under this heading.

Charitable activities

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

Elm Hall Drive Methodist Church
Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)

1 Accounting policies (cont.)

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs. Irrecoverable VAT is charged against the category of resources expended for which it

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of useful life, as follows:

Fixture & fittings	-	15% reducing balance
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All equipment, fixtures and fittings with an original cost of less than £2000, are written off. Expenditure was incurred on the basis that due to the nature of the charity's activities the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents or other income provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which where the possible obligation, which arises from past events, will only be confirmed by more uncertain future events not wholly within the trustees' control. Provisions are recognised where there is uncertainty as to the timing or amount, and any uncertainty regarding of determining a basis for reasonable estimation of the liability arising from that const

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt corporation tax. The charity is not registered for value added tax.

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Statement of Financial Activities
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Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £
2 Donations and legacies:				
Collections at all services	58,483	0	58,483	54,695
Income Tax recoverable	14,965	0	14,965	16,517
Donations	30	4,807	4,837	45
Grants received	0	15,000	15,000	0
Subscriptions	123	0	123	1,130
	<u>73,601</u>	<u>19,807</u>	<u>93,408</u>	<u>72,387</u>
3 Other trading activities:				
Rent receivable from church premises	33,631	0	33,631	45,149
Fundraising events income	1,973	0	1,973	371
	<u>35,604</u>	<u>0</u>	<u>35,604</u>	<u>45,520</u>
4 Investments:				
Dividends and interest (including any reclaimed tax):				
on cash deposits	76	0	76	515
	<u>76</u>	<u>0</u>	<u>76</u>	<u>515</u>
5 Charitable activities:				
Coffee income	0	0	0	135
Fairtrade Stall sales	0	0	0	70
Luncheon Club income	0	0	0	1,676
Refreshments income	0	0	0	36
Outings and Events	0	0	0	200
Sundries	0	0	0	250
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,367</u>
6 Other incoming resources				
Insurance Claim	0	0	0	17,938
	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,938</u>
7 Raising funds:				
Cost of Stewardship envelopes	51	0	51	79
	<u>51</u>	<u>0</u>	<u>51</u>	<u>79</u>

Restricted Funds £	TOTAL 2020 £
0	54,695
65	16,582
6,516	6,561
10,000	10,000
0	1,130
<u>16,581</u>	<u>88,968</u>

0	45,149
0	371
<u>0</u>	<u>45,520</u>

0	515
<u>0</u>	<u>515</u>

0	135
0	70
0	1,676
0	36
0	200
0	250
<u>0</u>	<u>2,367</u>

0	17,938
<u>0</u>	<u>17,938</u>

0	79
<u>0</u>	<u>79</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted F Funds £
8 Charitable activities				
Missionary & charitable giving:				
Action for Children	180	105	285	272
All We Can (MRDF)	100	60	160	87
Asylum Link Merseyside	180	0	180	174
Benevolent Fund	0	3,070	3,070	0
Bible Society	150	0	150	145
B.I.R.D.	0	132	132	0
CASA	0	0	0	390
Christian Aid	450	0	450	145
Foodbank	0		0	0
Leaders of Worship & Preacher's Trust	90	0	90	87
Macmillan			0	4
Mayoral Neighbourhood Fund	0		0	0
Methodist Church Fund for Property	270	0	270	261
Methodist Church Fund for Support of Presbyters & Deacons	90	0	90	87
Methodist Church Fund for Training	270	0	270	261
Methodist Church Fund for World Mission	450		450	435
Methodist Homes for the Aged	90	0	90	87
Mission in Britain Fund	450	0	450	435
Orchard Foodbank	40	1,275	1,315	0
Royal British Legion	50	0	50	50
Shelter	90	0	90	87
Traidcraft Exchange	150	0	150	145
Whitechapel	0	135	135	0
Sundry Donations		0	0	280
	3,100	4,777	7,877	3,432
Ministry:				
Circuit assessment	31,500	0	31,500	31,500
Lay Worker - salary & redundancy	0	0	0	0
Administrator costs	3,104	0	3,104	3,922
Church costs:				
Water rates	1,006	0	1,006	1,232
Insurance	4,300	0	4,300	4,297
Heat and light	9,599	0	9,599	10,825
Cleaning & Waste Disposal	15,356	0	15,356	11,118
Repairs & Renewals	9,996	0	9,996	23,598
Major Repairs	31,390	15,000	46,390	53,104
Telephone	748	0	748	746
c/fwd	110,099	19,777	129,876	143,774

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted F Funds £
8 Charitable activities (cont.)				
b/fwd	110,099	19,777	129,876	143,774
Flowers	0	259	259	0
Costs of services	742	0	742	348
Outreach materials	745	0	745	0
Junior Church and young peoples' groups	0	0	0	0
Accountancy Charges	768	0	768	750
Coffee Stop expenses	0	0	0	0
Licences	800	0	800	982
Equipment			0	170
Events & Outings		0	0	1,461
Fairtrade stall purchases		0	0	76
Little Fishes costs	133	0	133	1,131
Luncheon Club costs	203	0	203	1,323
Printing, postage & stationery	1,322	0	1,322	991
Professional fees	1,176	0	1,176	0
Sundries	403	0	403	103
Independent examination	1,140	0	1,140	1,110
Depreciation - fixtures & fittings	0	0	0	0
	<u>117,531</u>	<u>20,036</u>	<u>137,567</u>	<u>152,219</u>

Restricted Funds £	TOTAL 2020 £
0	272
258	345
0	174
3,369	3,369
0	145
0	0
0	390
0	145
530	530
0	87
248	252
500	500
0	261
0	87
0	261
10	445
0	87
0	435
0	0
0	50
0	87
0	145
0	0
0	280
<u>4,915</u>	<u>8,347</u>
0	31,500
0	0
0	3,922
0	1,232
0	4,297
0	10,825
0	11,118
0	23,598
10,400	63,504
0	746
<u>15,315</u>	<u>159,089</u>

Restricted Funds £	TOTAL 2020 £
15,315	159,089
282	282
0	348
0	0
0	0
0	750
0	0
0	982
1,640	1,810
0	1,461
0	76
0	1,131
0	1,323
0	991
0	0
0	103
0	1,110
0	0
<u>17,237</u>	<u>169,456</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

9 Net incoming resources	2021
	£
Net incoming resources is stated after charging:	
Depreciation of tangible fixed assets	0
Staff costs (see note 10)	3,104
	<u>3,104</u>

10 Staff Costs	2021
	£
Wages and Salaries	3,104
Social Security Costs	0
Pension Costs	0
	<u>3,104</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2021
Pastoral Outreach	0
Administrator	1
Cleaner	0
	<u>1</u>

During the year the charity employed members of staff as detailed above. None (2020: None) of them earned more than £60,000 p.a.). In addition, the Church Administrator, who is also a trustee, received remuneration and working expenses of that office (2020: £3922) during the year. No other trustee received any remuneration. There were no other discloseable transactions in respect of trustees, persons connected with them or other related parties.

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

11 Tangible Fixed Assets

	Freehold land & buildings £	Long leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £
COST OR VALUATION				
At 1st September, 2020	0	0	3,100	0
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st August, 2021	<u>0</u>	<u>0</u>	<u>3,100</u>	<u>0</u>
DEPRECIATION				
At 1st September, 2020	0	0	3,099	0
Charge for the year	0	0	0	0
Depreciation on disposals	0	0	0	0
At 31st August, 2021	<u>0</u>	<u>0</u>	<u>3,099</u>	<u>0</u>
NET BOOK VALUE				
At 31st August, 2021	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
At 31st August, 2020	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>

The fixtures, fittings and equipment comprises a dishwasher shown at cost.

12 Debtors

	2021 £
Income Tax recoverable	4,407
Prepayments and accrued income	10,500
	<u>14,907</u>

13 Creditors: Amounts falling due within one year

	2021 £
Creditors for Goods and Services	0
Accruals and deferred income	1,908
	<u>1,908</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £
Fixed Assets	1	0
Current Assets	71,811	231
Current Liabilities	(1,908)	0
Liabilities after more than one year	0	0
Fund Balance	<u>69,904</u>	<u>231</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2021 (continued)**

15 Movement on funds

	At 1st September, 2020 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £
<u>Unrestricted funds</u>				
General fund	73,737	109,128	117,215	-
Fairtrade Stall	349	0	0	-
Friday Fellowship	31	0	31	-
Little Fishes	3,583	133	133	-
Luncheon Club	505	20	203	-
Total unrestricted funds	<u>78,205</u>	<u>109,281</u>	<u>117,582</u>	<u>0</u>
<u>Restricted funds</u>				
Flower Fund	239	20	259	-
Circuit Repair Fund	0	15,000	15,000	-
Benevolent Fund	221	3,080	3,070	-
Sundry Donations	0	1,707	1,707	-
Total restricted funds	<u>460</u>	<u>19,807</u>	<u>20,036</u>	<u>0</u>
Total funds	<u><u>78,665</u></u>	<u><u>129,088</u></u>	<u><u>137,618</u></u>	<u><u>0</u></u>

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
Fairtrade Stall	This project provides a stall selling Fairtrade products to members of the congregation after regular church services.
Friday Fellowship	This project provides a monthly meeting for the older ladies of the church to provide fellowship together.
Little Fishes	This project provides a weekly Parent and Toddler Group for members of the church and the local community.
Luncheon Club	This project provides a weekly gathering for the older members of the church and the community which provides a good meal and fellowship together.

Elm Hall Drive Methodist Church

Notes to the Financial Statements for the year ended 31st August, 2021 (continued)

16 Fund Details

Name of fund	Description, nature and purposes of the fund
<u>Restricted funds</u>	
Flower Fund	This project provides flowers to decorate the Church for services and to be distributed to members of the Church and local community whenever a need is identified.
Circuit Repair Fund	This was a grant from circuit towards essential repairs to the building.
Benevolent Fund	This project was set up to collect donations from Church members and towards the cost of helping vulnerable families.
Sundry Donations	This project is to collect donations from Church members for the specific purpose and to forward those monies onto the charity.

17 Taxation

As a charity, Elm Hall Drive Methodist Church is exempt from tax on income and gains falling within sections 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that the exemption is applied to its charitable objects. No tax charges have arisen in the Charity.

18 Contingent liabilities

The charity had no contingent liabilities at 31st August, 2021 (2020: None).

19 Capital commitments

The charity had no capital commitments at 31st August, 2021 (2020: None) either contracted for or authorised by the trustees but not contracted for.

20 Related parties

A number of trustees are also trustees of a related charity, Liverpool South Methodist Circuit (an unincorporated charity). During the year there were charges for Circuit Assessment totalling £31500 (2020: £31500). At 31st August, 2021, the charity was owed a total of £Nil (2020: £Nil) by the related charity. The Church was employed by the Circuit, which involved the payment of wages and working expenses by the charity.

2020
£

0
3,922

2020
£

3,922
0
0

3,922

employed by

2020

0
1
0

1

whom
eived £3104
e received
closely

Total
£

3,100
0
0

3,100

3,099
0
0

3,099

1

1

2020
£

6,561
10,500

17,061

2020
£

0
1,860

1,860

Total
£

1
72,042
(1,908)
0

70,135

**At 31st
August,
2021
£**

65,650
349
0
3,583
322
<hr/>
69,904
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0
0
231
0
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231
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70,135
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Elm Hall Drive Methodist Church												
Master Document for the financial statements												
for the year ended 31st August, 2021												
UNRESTRICTED FUNDS											Coffee Stop	Fairtrade Stall
				£	Co-op £	Lloyds £	CFB £	£	£	£	£	£
INCOMING RESOURCES												
Collections at all services					55,702.26	2,811.73						
Income Tax recoverable					17,119.42							
Subscriptions												
Legacies												
Rent receivable from church premises					33,631.47							
Craft Fair income												
Fundraising income					1,973.22							
Lay Workers' Fund												
Wedding and funeral fees received												
Interest Received							75.68					
Cafe Income												
Church Weekend Away												
Coffee Stop income												
Events & outings												
Fairtrade Stall sales												
Grants:												
Insurance Claim												
Luncheon Club income												
Refreshments money												
Sundries												
Restricted Income (Workings 2)					19,675.00	132.00						
Donations												
Coffee Stop tfr												
Lunch Club tfrs												
Friday Fellowship tfr												
Total Income				0.00	128,101.37	2,943.73	75.68	0.00	0.00	0.00	0.00	0.00
RESOURCES EXPENDED												
Cost of Stewardship envelopes					50.88							
Fundraising costs												
Fairtrade stall purchases												
Missionary & charitable giving:												
Action for Children					180.00							
All We Can					100.00							

Sch. Ref.			Date:	
Prepared by:		PC	24/01/22	
Reviewed by:				
	Friday Fellowship	Little Fishes	Luncheon Club	Total
£	£	£	£	£
				150.00
				450.00
				180.00
				0.00
				90.00
				40.00
				0.00
				450.00
				270.00
				270.00
				90.00
				450.00
				90.00
				0.00
				0.00
				90.00
				150.00
				50.00
				0.00
				31,500.00
				0.00
				0.00
				3,103.95
				0.00
				0.00
				1,006.37
				4,300.46
				9,599.35
				15,355.87
				41,385.68
				0.00
				747.54
				0.00
				741.81
				0.00

Sch. Ref.			Date:	
Prepared by:		PC	24/01/22	
Reviewed by:				
	Friday Fellowship	Little Fishes	Luncheon Club	Total
£	£	£	£	£
				0.00
				0.00
				0.00
				0.00
				800.41
				745.03
				0.00
				0.00
				1,860.00
				192.68
		133.36		133.36
				0.00
			203.03	203.03
				0.00
				1,321.87
				55.00
				79.99
				0.00
				0.00
				1,176.00
				95.78
				19,777.00
				0.00
				0.00
				0.00
0.00	0.00	133.36	203.03	137,332.06
0.00	-31.12	-0.36	-183.03	-6,089.40
0.00	31.12	149.29	505.80	63,224.64
0.00	0.00	148.93	322.77	57,135.24
0.00	0.00	148.93	322.77	57,135.24
	SCH B	SCH B	SCH B	

Elm Hall Drive Methodist Church				Date:			
Master Document for the financial statements		:	PC	24/01/22			
for the year ended 31st August, 2021		y:					
RESTRICTED FUNDS		Whitechap el	Wellingto n Avenue CONTRA	Misc		Total	
		£				£	
INCOMING RESOURCES							
Collections at all services						0.00	
Income Tax recoverable						0.00	
Subscriptions						0.00	
Donations		135.00				4,807.00	
Dividends and interest (including any reclaimed tax):						0.00	
- on cash deposits						0.00	
Fundraising events income						0.00	
Events & outings						0.00	
Grants: Circuit Grant				15,000.00		15,000.00	
Flower Fund Donations						0.00	
						0.00	
Total Income		135.00	0.00	15,000.00		19,807.00	0.00
							flower fund
RESOURCES EXPENDED							
Missionary Giving						0.00	
Benevolent Fund						3,070.00	
Methodist Fund World Mis						0.00	
All we can						60.00	
Flower Fund						0.00	
Action for Children						105.00	
Wellington Avenue CONTRA						0.00	
Foodbank						1,275.00	
Devine BIRD						132.00	
Whitechapel		135.00				135.00	
Misc						0.00	
Flowers						258.79	
Junior Church and young peoples groups						0.00	
Events & Outings						0.00	
Hardship Fund payments						0.00	
Worship & Outreach						0.00	
Repairs & Renewals				15,000.00		15,000.00	
Kitchen grant refunded						0.00	
Leaving Gift/misc gifts						0.00	

Elm Hall Drive Methodist Church					Date:			
Master Document for the financial statements			:	PC	24/01/22			
for the year ended 31st August, 2021			y:					
RESTRICTED FUNDS			Whitechap el	Wellington n Avenue CONTRA	Misc		Total	
			£				£	
Little Fishes equipment							0.00	
Lay Salaries							0.00	
Lay Exps							0.00	
PPS							0.00	
Transfer between funds							0.00	
Transfer Unrestricted/Restricted funds							0.00	
Total Expenditure			135.00	0.00	15,000.00		20,035.79	-258.79
								flower fund
NET INCOMING/(OUTGOING) RESOURCES			0.00	0.00	0.00		-228.79	
Balance b/f			0.00	0.00	0.00		460.01	
Balance c/f			0.00	0.00	0.00		231.22	0.00
			s/b	0.00	0.00	0.00	0.00	
			Tax refund o/s				0.00	

Elm Hall Drive Methodist Church													
Analysis													
for the year ended 31st August, 2021													
CO-OP - Sundry Income Column													
Gift Aid	Gift Aid		Gift Aid		action 4	Flower	All we Can	White	Toilet	Shoebox	Macmillan		
General	World Mis	Fees	Flower F	Foodbank	children	Fund		chapel	Block	Appeal		Misc	Detail
6,561.09				100.00	105.00	10.00	40.00	135.00				15,000.00	Circuit
10,558.33				100.00		10.00	20.00						Grant
				100.00									
				100.00								44.75	Refund
				100.00									Baptism
				100.00									resources
				100.00									
				100.00									
				100.00									
				100.00									
				100.00									
				100.00									
				75.00									
17,119.42	0.00	0.00	0.00	1,275.00	105.00	20.00	60.00	135.00	0.00	0.00	0.00	15,044.75	33,759.17
													33,759.17
CO-OP - Sundry Payments Column											Restricted		
Window	Collins	letting	Minister	Orchard	PPE			Waste	Computer	Cost of	DBS		
Cleaner	& Co	refunds	Discretion	Foodbank	etc	INS	Flowers	Disposal	Equip	Services	Fees	Misc	Detail
25.00		490.00										55.00	bonuses
25.00	1,860.00												
25.00												79.99	365 sub
25.00						4,300.46							
25.00												1,176.00	Drone
25.00													Survey
25.00												132.00	BIRD charity
25.00													
225.00	1,860.00	490.00	0.00	0.00	0.00	4,300.46	0.00	0.00	0.00	0.00	0.00	1,442.99	8,318.45
													8,318.45
Elm Hall Drive Methodist Church													

Elm Hall Drive Methodist Church						
Analysis						
for the year ended 31st August, 2021						
<u>Debtors</u>				<u>Creditors</u>		
Detail	2018	2017		Detail	2018	2017