

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024
FOR
FOUR OAKS METHODIST CHURCH**

J W Hinks LLP
Chartered Accountants
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

FOUR OAKS METHODIST CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

	Page
Report of the Trustees	1 to 9
Independent Examiner’s Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Statement of Cash Flows	14
Notes to the Financial Statements	15 to 24

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report with the financial statements of the Charity for the year ended 31 August 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 - (the Charities SORP (FRS 102)).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purposes and aims

Four Oaks Methodist Church stands proudly at the crossroads of Four Oaks Road and the Lichfield Road as a gateway welcoming everyone to Four Oaks.

Our vision/mission statement is that we seek to be a beacon for Christ - radiating the love of God through worship, word and witness.

Our objectives and aims can be summarised as follows:-

1. To promote religious activities and the name and beliefs of Jesus Christ.
2. To show a love and care for the surrounding community.
3. To advance the Christian faith in accordance with the doctrinal standards and discipline of the Methodist Church.
4. Any charitable purpose for the time being of any Connexional, District, Circuit, Local or other organisation of the Methodist Church.
5. Any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.
6. Worshipping God through prayer, song and other acts of worship.
7. The organisation and resourcing of regular public acts of worship open to members of the Church and non-members alike.
8. The teaching of Christianity through sermons, courses and small groups.
9. The resourcing of pastoral work including visiting the sick and bereaved.
10. Hosting school visits to the Church to learn about Christianity.
11. Promoting Christianity through the staging of events and services.
12. Providing chaplaincy services to local schools, care homes and other institutions as appropriate and where able.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aim, objectives and activities remained focused on our stated purposes.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The focus of our work

The focus of our work continues primarily to be the advancement of the Christian faith in the Four Oaks community in accordance with the doctrinal standards and discipline of the Methodist Church.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Grant making

Four Oaks Methodist Church makes small grants to various organisations and individuals who support and deliver the Church's objects.

Potential recipients of grants paid by Four Oaks Methodist Church are reviewed by the Trustees on a case-by-case basis depending upon the available resources of the Charity.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Amongst other things this implies a duty to value all people as bearing the image of God and, therefore, to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:-

1. The care and nurture of, and respectful pastoral ministry with, all children, young people and adults.
2. The safeguarding and protection of all children, young people and adults when they are vulnerable.
3. The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
4. The selection and training of all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.
5. Respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, co-operating with the police and local authorities in any investigation.
6. Seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
7. Seek to challenge any abuse of power, especially by anyone in a position of trust.
8. Seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult.
9. In all of these principles we will follow legislation, guidance and recognised good practice.

Four Oaks Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, Government legislation, guidance and safe practice in the Circuit and in the churches.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Four Oaks Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Achievements and performance

Charitable activities

How our activities deliver public benefit

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit, including the guidance on public benefit and fee charging.

The Church recognises that it remains an ongoing struggle to increase or even stabilise church membership in a context of rapid national decline. Our focus this past year, now the Covid pandemic is in the past, has been to reengage with both the wider congregation and also the surrounding Four Oaks community by offering a range of activities for people of all ages and beliefs.

Our main activities and who we try to help are described below. The Charity's activities continue to focus on our aim to advance the Christian faith in the Four Oaks community in accordance with the doctrinal standards and discipline of the Methodist Church.

Review of the year

Four Oaks Methodist Church has continued to meet its objective to witness to the Four Oaks community through the many activities that are regularly held on Church premises.

The Church has responded to changing circumstances by embracing new technologies to maintain contact with the Church family and with the wider community. The Church website (<https://www.fouroaksmethodist.org.uk>) and its associated Facebook page (<https://www.facebook.com/FourOaksMethodistChurch>) have been updated and contain links and information on our ongoing activities. A new WhatsApp groups have been formed that contains daily meditations and selected Church notices. The weekly Church notices are now sent by e-mail to Church members and other individuals on request. All of these modern digital ways of communication allow us to share resources and links to worship services, worship at home notes, the weekly lectionary readings and the Methodist Prayer Handbook. We have also been able to start using some of the extensive AV facilities more for the benefit of the members and also those groups that utilise the premises

Four Oaks Methodist Church has a large and active membership and is one of the stronger churches in the Sutton Park Circuit. There are a number of house groups that meet regularly for bible study and fellowship. The Church has a strong pastoral team that is in regular contact with the wider Church family and delivers the monthly *Messenger*.

The Church continues to sponsor and support a full range of uniformed organisations including Beavers, Cubs, Scouts, Rainbows, Brownies, Girl Guides and Focus Explorer Scouts. There is also a popular Baby and Toddlers group.

There is a regular service held on a Wednesday morning which is well attended.

A considerable amount of outreach continues to take place with elderly people within our local community particularly aimed towards those who live alone and have few regular visitors. These activities include a monthly Luncheon Club, a Monday Fellowship meeting, Ladies' Friendship Club, and the Flower Guild. A popular monthly Men's Fellowship Group is centred around a series of interesting short biopics of attendees' backgrounds and life experiences.

The Saturday morning "Drop-In Cafe" attracts 10 to 20 people which offers a bacon or sausage butty, tea and coffee and an opportunity to have a chat. On the back of this initiative, the Family Table Tennis club has grown which has proved popular with young and old alike.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

In order to raise funds for the Organ Restoration Fund, the Church hosted three concerts; a "Musical Evening" in October 2023, "The Vincents" in December 2023 and a "60's Sing-along evening in April 2024.

Four Oaks Methodist Church continues to support "Love in a Box" where shoeboxes are filled with small items for children of all ages living in poor areas locally and nationally. We continue to support local, national and international charities.

We have not forgotten those who do not have ready access to the internet and our pastoral team is in regular contact by phone with people who may be stuck at home alone. Practical help with shopping, collecting prescriptions and transport for visits to doctors and hospitals have all been freely given and copies of the weekly notice sheets are delivered by a group of volunteers.

We are mindful of the benefits of regular prayer and a dedicated prayer line (fomcprayerline@gmail.com) has been established for those in need of comfort and support.

The Church family supports Birmingham City Missions and Erdington Food Bank with donations of food, money and help from volunteers.

Following the reopening of the Church premises, many external organisations returned to meet at the Church including: -

- The Tudor Club
- Seasons Art - a popular art class
- a number of choirs and dance groups
- "Moo" music and dancing for toddlers
- a Punjabi speaking club and luncheon group
- the Sutton Coldfield Wind Orchestra
- a "Tiny Talk" baby signing group
- a number of counselling and support groups

The Church continues to seek out opportunities to serve the wider Four Oaks community whenever it can.

Staff changes

It is the tradition in the Methodist Church for Presbyters and Deacons to be appointed for an initial period of five years with the option for this to be extended by up to a further five years. Deacon Marilyn Slowe completed her initial five-year appointment on 31 August 2022 but accepted an invitation to extend her appointment for a further five years. Deacon Marilyn has had a really positive influence on the church with her friendly outgoing manner and many people have benefited from pastoral visits and her friendship. The Trustees are delighted that Deacon Marilyn will continue to bless us with her care and ministry.

After our previous minister left in 2022, Reverend Freddy Takavarasha, a retired minister originally from Zimbabwe, agreed to become our minister for a two-year period. His ministry blessed many people, and we consider ourselves fortunate to have found the right person at the right time. He retired on 31 August 2024. The Trustees would like to thank him for his pastoral care and ministry and wish him well for a long and healthy retirement.

The Methodist Connexion appointed Reverend Nick Jones as Circuit Superintendent of the Sutton Park Circuit on 1 September 2023 and gave him pastoral responsibility for Four Oaks with effect from 1 September 2024. The Trustees look forward to working with Reverend Nick Jones in the coming years as he leads the ministry and pastoral team at Four Oaks.

Eco-Church

The Methodist Connexion is committed to completely negating the amount of greenhouse gases that it produces to net zero by 2030. In order to achieve this objective, the Church has set up a committee to look at how Four Oaks Methodist Church can become an Eco-Church. This will be a major challenge as the Church premises are a grade 2 listed building which restricts the nature of alterations that we can make to it. This eco committee has already identified ways of managing and reducing our energy consumption.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Financial position

o Income trends

Church income is primarily drawn from the Sunday collections, standing orders and the associated Gift Aid tax credit, supplemented by lettings income from Wesley Cottage and room rental fees paid by external users of our Church building.

Unrestricted Church income totalling £169,509 for the year ended 31 August 2024 (2023 - £168,256) increased by £1,253 or 0.7% compared to the year ended 31 August 2023 due to a small £1,420 increase in rental income.

Restricted Church income totalling £33,889 for the year ended 31 August 2024 (2023 - £719) increased by £33,170 due to the generous donations received in response to the Organ Fund Gift Day Appeal.

o Expenditure trends

The circuit assessment of £72,579 (2023 - £67,203) due to the Sutton Park Circuit continues to be our single largest item of unrestricted expenditure, amounting to 39% (2023 - 42%) of total unrestricted expenditure for the year ended 31 August 2024. A significant amount of the Circuit assessment is used to pay the District Assessment, stipends and costs related to ministers and deacons.

The total unrestricted expenditure for the year ended 31 August 2024 was £184,080 (2023 - £158,812) which was an increase of £25,268 or 16% compared to the previous year. This increase in costs was due to inflationary increases in most cost areas. The Church has continued to save money on its energy costs by its decision to move the Sunday worship services into the large hall during the winter months. The cost of repairs and maintenance to the Church premises increased by £5,125 to £23,078 (2023 - £17,953) because of work carried out to Wesley Cottage to address damp issues.

o Fund balances

As at 31 August 2024 the unrestricted net assets of Four Oaks Methodist Church, including designated funds, amounted to £68,290 (2023 - £83,467), giving approximately 4 months cover for normal expenditure (2023 - 6 months).

As at 31 August 2024 the restricted net assets of Four Oaks Methodist Church amounted to £64,369 (2023 - £33,668) which largely relates to the remaining balance on the Redevelopment Fund of £20,628 and the Organ Fund of £36,333. The funds held in the Redevelopment Fund have been retained to be used for future capital expenditure at the Church. The Church started an Organ Fund in 2023 to finance the future cost of the refurbishment of the historic Church organ which is estimated will cost £90,000.

Endowment funds amounted to £41,172 as at 31 August 2024 (2023 - £38,585).

Investment policy and objectives

The Charity's Trustees will continue to explore and consider appropriate ways of investing reserves in such a way as to increase income without exposing the Charity to undue risks.

The Church has invested a total of £41,172 as at 31 August 2024 (2023 - £38,585) in funds managed by the Trustees for Methodist Church Purposes which aims to manage the funds and obtain good returns on these investments whilst making sure that the investments are in line with the moral and ethical teaching of the Methodist Church.

Reserves policy

The reserves policy for the Circuit is to hold a minimum sum equivalent to 4 months (2023 - 4 months) average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on the Church building and/or be able to continue funding, in the short-term, planned activities in the event of any inability to raise the full expenses including the assessment due to the Circuit.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Going concern

The Coronavirus pandemic forced the closure of the Church premises for much of 2020 and the first half of 2021. Following the easing of Government restrictions, the Church premises were re-opened in June 2021 and worship services recommenced. Despite the emergence of the Omicron variant, the Church was therefore able to operate on a more normal basis during the year ended 31 August 2024.

The large increases in energy costs that began in 2022 are an ongoing concern. The Church continues to monitor the situation closely and has taken steps to actively manage its energy usage. Consequently, the Trustees are of the opinion that the Charity will be able to maintain its current activities for the foreseeable future. The Trustees have, therefore, considered that it is appropriate for the financial statements to be prepared on the going concern basis.

Future plans

The Church premises currently remain fully open for worship and external activities. However, we continue to closely monitor the Coronavirus situation and are aware of the need to abide and respond promptly to any changes in Government guidelines. In the meantime, the Church will continue to reach out and support the wider community through worship, prayer and practical support where needed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Four Oaks Methodist Church is an unincorporated charity which achieved charitable status on 21 July 2009 (registered number 1130630).

Four Oaks Methodist Church is governed by a Deed of Union dated 1932 and by the Methodist Church Act 1976.

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Recruitment and appointment of new Trustees

Trustees must be Members of the Methodist Church and are recruited to reflect the diversity of the Church's activities within the local community. Appointment as a trustee follows informal meetings with the current Trustees.

Organisational structure

The members of Four Oaks Methodist Church Council consist of the Charity's Trustees which comprise the Church office holders, Ministers and representatives appointed by the Church at the Annual Church Meeting.

The Charity is organised so that its Church Council meets regularly to manage its affairs and formulate policy. Day to day management of the Church is undertaken by the Church Leadership team along with the Ministers.

Induction and training of new Trustees

A range of guidance produced by Methodist Connexion to support the effective running of the church, specifically the leaflet "The Role of a Trustee in the Methodist Church", is given to all new church Trustees as part of their induction as a trustee.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

Key management remuneration

In the Trustees' opinion, the key management personnel of the Charity responsible for the direction, control, running and operation of the Charity on a day-to-day basis consists of the Church Council

Key management personnel – Church Council

In most instances, all Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity or remuneration received by Trustees from the Charity are set out in the notes to the financial statements.

Remuneration for staff is reviewed annually and normally increased based upon the position of the Charity's finances and the cost of living in general. The Church subscribes to the principles set out by The Living Wage Foundation.

Related parties

Four Oaks Methodist Church is part of the Sutton Coldfield Circuit which is part of the Birmingham District and is also accountable to the Methodist Conference.

The internal organisations linked to the church are the Monday Fellowship, the Flower Guild, the Ladies' Friendship Club, the Luncheon Club and Home Missions.

Risk management

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have examined the major strategic, business and operational risks that the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Income and expenditure are monitored and compared with the approved annual budget after at least every 3 months to detect trends as part of the risk management process and to avoid unforeseen calls on reserves.

Fundraising

The majority of our income comes from voluntary donations from our membership and from other supporters. Through the fundraising efforts of our members and supporters we are generating the financial resources to enable us to provide our services.

The Church Council is deeply committed to building relationships and trust with our members and supporters and is committed to the strengthening of oversight and assurance concerning our fundraising efforts and in ensuring compliance and best practice in these areas.

We are particularly aware of the need to protect vulnerable individuals in any fundraising we undertake. Our vulnerable persons' policy sets out the standards we commit to meet.

We continue to be committed to addressing any expression of dissatisfaction on the part of our members and supporters to examining ways to improve the levels of our service to them.

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1130630

Registered office

155 Lichfield Road
Sutton Coldfield
B74 2UU

Trustees and Key Lay Workers

Ministers

Reverend Freddy Takavarasha (retired 31 August 2024)

Reverend Nick Jones (appointed 1 September 2024)

Deacon Marilyn Slowe

Centre Manager and Lay Worker

Peter Cashmore

Church Treasurer

David Bowater

Church Stewards

Annette Ashford (stepped down 31 August 2024)

Janet Darke

Lynette Jones

Julie Anne Read

Chris Shaw (stepped down 31 August 2024)

Sue Stewart (appointed 1 September 2023)

Church Safeguarding Co-ordinator

Anne Thompson

Sutton Park Circuit representatives

Reverend Nick Jones (appointed 1 September 2023)

Deborah Majola

Church representatives (other members of the Church Council)

Annette Ashford (appointed 17 September 2024)

Madeline Ballantine (resigned 17 September 2024)

Diana Bosman

Angela Cliff

Angela Constantine

Glyn Constantine (appointed 17 September 2024)

Sue Hayden

Bill Humpherson

Carolyn Humpherson

Jenny Jeffries (resigned 12 May 2024)

Peter Johansen

Carolyn Nicholl

Linda Revell (resigned 12 May 2024)

Margaret Shaw (resigned 25 January 2024)

Jane Sweetman

Rodney Thompson

Marion Watts

Tom Watts

Rachel Williamson

FOUR OAKS METHODIST CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2024

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Independent examiner

P E Smith ACA
J W Hinks LLP
Chartered Accountants and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
West Midlands
B15 3BH

Bankers

HSBC plc
67 South Parade
Sutton Coldfield
B72 1PA

Central Finance Board of the Methodist Church
Methodist Church House
25 Tavistock Place
London
WC1H 9SF

Investment manager

The Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JQ

Approved by order of the Church Council on 13th January 2025 and signed on the Church Council's behalf by:



Peter Johansen
Trustee

FOUR OAKS METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOUR OAKS METHODIST CHURCH

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 11 to 24.

Responsibilities and basis of report

As the Charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity 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.



Peter Smith ACA
J W Hinks LLP
Chartered Accountants and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

13 January 2025

FOUR OAKS METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2024 £
Income						
Offerings		51,587				51,587
Donations and grants		9,088		27,965		37,053
Gift Aid		14,477		5,924		20,401
Interest and investment income		3,900			997	4,897
Income from investment properties		8,955				8,955
Internal organisations		6,578				6,578
Other charitable income	4	74,924				74,924
Total income		169,509	-	33,889	997	204,395
Expenditure						
Circuit assessment or share		72,579				72,579
Grants and donations		3,791				3,791
Property maintenance	7	23,078		3,724		26,802
Insurance, utilities etc.		28,591				28,591
Office expenses	8	7,165				7,165
Other expenditure	9	41,940		70	110	42,120
Internal organisations		6,936				6,936
Total charitable expenditure		184,080	-	3,794	110	187,984
Gains/(losses) on monetary investments	10				1,700	1,700
Gains/(losses) on investment properties						-
Net (expenditure) /income		(14,571)	-	30,095	2,587	18,111
Transfers between funds	11	(606)		606		-
Other gains/(losses)						-
Net movement in funds		(15,177)	-	30,701	2,587	18,111
Total funds brought forward	18	77,467	6,000	33,668	38,585	155,720
Total funds carried forward	18	62,290	6,000	64,369	41,172	173,831

FOUR OAKS METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023 £
Income						
Offerings		61,447				61,447
Legacies		1,027				1,027
Donations and grants				715		715
Gift Aid		14,221		4		14,225
Interest and investment income		2,618			612	3,230
Income from investment properties		9,540				9,540
Internal organisations		5,680				5,680
Other charitable income	4	73,723				73,723
Total income		168,256	-	719	612	169,587
Expenditure						
Circuit assessment or share		67,203				67,203
Grants and donations		1,243				1,243
Property maintenance	7	17,953		14,448		32,401
Insurance, utilities etc.		26,043				26,043
Office expenses	8	6,832				6,832
Other expenditure	9	34,545		20	111	34,676
Internal organisations		4,993				4,993
Total charitable expenditure		158,812	-	14,468	111	173,391
(Losses)/gains on monetary investments	10				(909)	(909)
Gains/(losses) on investment properties						-
Net (expenditure) /income		9,444	-	(13,749)	(408)	(4,713)
Transfers between funds	11	(1,275)		1,275		-
Other gains/(losses)						-
Net movement in funds		8,169	-	(12,474)	(408)	(4,713)
Total funds brought forward	18	69,298	6,000	46,142	38,993	160,433
Total funds carried forward	18	77,467	6,000	33,668	38,585	155,720

FOUR OAKS METHODIST CHURCH

BALANCE SHEET FOR THE YEAR ENDED 31 AUGUST 2024

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Fixed Assets							
Church building and other property						-	-
Investment properties						-	-
Investments					41,172	41,172	38,585
Total Fixed Assets		-	-	-	41,172	41,172	38,585
Current Assets							
Debtors and prepayments	12	26,023				26,023	18,359
Loans by the Church						-	-
Investments with TMCP						-	-
Central Finance Board Deposits		17,799	6,000	50,000		73,799	72,780
Cash at Bank and in hand		32,048		14,369		46,417	32,888
Total Current Assets		75,870	6,000	64,369	-	146,239	124,027
Current Liabilities							
Creditors (due in under 1 year)	15	13,580				13,580	6,892
Grants payable within 2024-24						-	-
Total Current Liabilities		13,580	-	-	-	13,580	6,892
Net Current Assets/(liabilities)		62,290	6,000	64,369	-	132,659	117,135
Long Term Liabilities							
(due after more than one year)							
Grants payable after 2024-24						-	-
Loans to the Church						-	-
Net Assets		62,290	6,000	64,369	41,172	173,831	155,720
Funds of the Church							
General Fund (Unrestricted)	16.1	62,290				62,290	77,467
Designated Funds (Unrestricted)	16.2		6,000			6,000	6,000
Total Unrestricted Funds		62,290	6,000	-	-	68,290	83,467
Restricted Funds	17			64,369		64,369	33,668
Endowment Funds	17				41,172	41,172	38,585
Total Funds		62,290	6,000	64,369	41,172	173,831	155,720

Signed

David Bowater
Church Treasurer

13 January 2025

FOUR OAKS METHODIST CHURCH

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2024

	Total 2024 £	Total 2023 £
Cash from operating activities		
New cash generated/(used) in operating activities	696	(3,898)
Cash flows from investing activities		
Dividends, interest and rents from investments	13,852	12,770
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Purchase of intangible assets	-	-
Proceeds from the sale of investments	-	-
Purchase of investments	-	-
Other	-	-
Net cash provided by investing activities	13,852	12,770
Cash flows from financing activities		
New borrowings	-	-
Repayment of borrowings	-	-
Net cash used in financing activities	-	-
Change in cash and cash equivalents in the reporting period	14,548	8,872
Cash and cash equivalents at the beginning of the reporting period	105,668	96,796
Cash and cash equivalents at the end of the reporting period	120,216	105,668
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net income/(expenditure) for the reporting period (as per statement of financial activities)	18,111	(4,713)
Adjustments for:		
Depreciation and amortisation charges	-	-
Profit on the sale of fixed assets	-	-
Loss on the sale of fixed assets	-	-
(Gains)/losses on investments	(2,587)	408
Dividends, interest and rents from investments	(13,852)	(12,770)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(7,664)	8,083
Increase / (decrease) in creditors	6,688	5,094
Net cash used in operating activities	696	(3,898)
<u>Analysis of cash and cash equivalents</u>		
Cash in hand	46,417	32,888
Short term deposit (less than 3 months)	73,799	72,780
Total cash and cash equivalents	120,216	105,668

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Accounting framework and accounting policies

i Accounting framework

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

ii Public benefit entity

Four Oaks Methodist Church (FOMC) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes below.

iii Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

iv Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used these are based on experience, research and judgement. The accounts are expressed in £ Sterling, rounded to the nearest pound.

v Going concern

Based on the monetary assets and human resources available on 31 August 2024, the Trustees believe that the Church is a going concern.

vi Income recognition

Income is brought into account when it is more likely than not that the economic benefit of the income will accrue to FOMC. No attempt is made to measure the value of services donated by volunteers.

Individual amounts categorised as *Other Charitable Income* in the SOFA will be shown separately if they are considered material.

In accordance with the Charities SORP (FRS 102), the time of volunteers is not recognised. Further information on this matter is provided in the Trustees' Annual Report.

vii Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

viii Grants

Grants are recognised in full when the award is made once the Church accepts that there is a legal or constructive obligation to make the payment and that such payment is probable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

ix VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers except for some qualifying expenditure where the input VAT can be recovered under the Listed Places of Worship Scheme.

x Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

xi Investments

The investments of FOMC are held by the Trustees for Methodist Church Purposes (TMCP) as custodian trustees. The valuations, at market value, are those provided by TMCP. The unrealised gains arising on investments at the end of the year are shown in the SOFA and in Note 18 below.

Surplus cash funds are held on deposit with the Central Finance Board of the Methodist Church.

xii Receivables and Payables; Bank and Cash

Debtors are stated at the amounts owed to the Church or prepaid. Creditors are initially recognised at settlement amount after any trade discounts, where normal credit terms apply, or amount advanced to the Church. Subsequently creditors that are current liabilities are measured at the cash or other consideration expected to be paid. The liquid funds of bank balances and deposit account balances are shown at the realisable values.

xiii Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of each fund is included in the notes to the financial statements.

xiv Pensions costs and other post-retirement benefits

Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate. The assets of these personal pension schemes are held separately from those of the Charity in independently administered funds.

xv Employee benefits

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

xvi Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Financial assets, other than investments, and financial liabilities are initially measured at transaction price (after including/deducting transaction costs) and subsequently held at amortised cost less any impairment,

xvii Critical accounting judgements and estimates

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumption are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2 Glossary of terms

CFB: Central Finance Board of the Methodist Church manages a Common Deposit Fund and a series of pooled investment funds for Methodist entities in Great Britain and provides investment advice to those entities

Church: a group of members from fewer than 10 to more than 300

Circuit: a group of Methodist Churches near each other, typically between 10 and 30

CMTF: Circuit Model Trust Fund

Connexion: The Methodist Church in Great Britain which includes the Head Office at Methodist Church House, all Methodist Districts, Circuits and Churches in Great Britain

District: a group of contiguous Circuits, usually between 15 and 30

FOMC: Four Oaks Methodist Church ("the Church")

FRS: Financial Reporting Standard

NEST: National Employment Savings Trust

SOFA: Statement of Financial Activities

SORP: Statement of Recommended Practice

TMCP: Trustees for Methodist Church Purposes, the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds

3 Trustees

Payments to Trustees

It is Church policy to offer to reimburse members and Trustees for expenditure properly incurred in carrying out their duties. All expenditure is fully receipted and reimbursed at cost.

One of the Trustees is an employee of the Church (2023: one trustee) and received remuneration of £26,146 (2023: £25,654). Expenses have been reimbursed to 11 (2023: 9) Trustees who, in aggregate, have received the sum of £5,415 (2023: £8,752) during the year.

4 Other charitable income

The Church uses its premises for other activities which generate income for charitable purposes, including letting its premises out to both Church groups and the wider community. This generated income as follows:

	2024	2023
	£	£
Room lettings	70,510	69,090
Weddings, Baptisms & Funerals	1,570	3,473
Concerts	2,564	-
Miscellaneous income	280	1,160
Total Other Charitable Income	74,924	73,723

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

5 Salaries and associated costs

Gross salaries paid to two (2022-23: two) employees were as follows:

	2024	2023
	£	£
Gross pay	29,890	29,674
Employer's National Insurance contributions	2,353	2,335
Less: Employment Allowance	(2,353)	(2,335)
Employer's pension contributions to defined contribution schemes	1,494	1,490
Apprenticeship levy	143	129
Total staff costs	31,527	31,293

Total weekly contractual hours for 2 staff	42	42
--	----	----

No employees received employee benefits that totalled more than £60,000. There is no accrual for holiday pay as it is immaterial; the holiday year ends on 31 August. All staff are paid at or above *The Living Wage*.

One of the two employees were engaged as Four Oaks Centre Manager and the other was engaged part-time as Secretary to the Church. The Presbyters and Deacons who served the Church during the year were engaged by the Methodist Church – Birmingham (Sutton Park) Circuit, not by Four Oaks Methodist Church.

6 Pensions

Under the Auto Enrolment regulations set out by the Pension Regulator, all employees of FOMC are auto-enrolled into an employer pension scheme, subject to eligibility. The Auto-Enrolment staging date for the Church was April 2021. The Church has chosen a defined contribution pension scheme administered through the National Employment Savings Trust (NEST) and makes employer contributions at or above the levels required by law.

The pension arrangements for Presbyters and Deacons who served the Church during the year are provided through the Connexion and are funded by contributions made by the Birmingham (Sutton Park) Circuit. The pensions are provided through two schemes: The Methodist Ministers' Pension Scheme ("MMPS") and The Pension and Assurance Scheme for Lay Employees of the Methodist Church ("PASLEMC"). Following an actuarial valuation, the two schemes had an estimated combined surplus of £45.7m as at 31 August 2023 and therefore the Connexion has agreed to return the voluntary contributions made by churches in 2022 to the Pension Reserve Fund. Subsequently, the Church received a refund of £22,255 in October 2024.

7 Property maintenance

	2024	2023
	£	£
Maintenance of Church and Halls	10,967	15,020
Maintenance of Church Cottage	12,111	2,933
Property Maintenance (General Fund)	23,078	17,953
Hall Development Project (Restricted Fund)	3,724	14,448
Total Property Maintenance	26,802	32,401

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

8 Office expenses (General fund)

	2024	2023
	£	£
Printing, postage and stationery	999	397
Telephone and broadband	480	427
Staffing and expenses	4,304	4,560
Bank charges	542	608
Examiner's fees	840	840
Total charge to General Fund	7,165	6,832

9 Other expenditure

	2024	2023
	£	£
Church activities	1,801	2,338
Caretaker / Cleaning Costs	31,920	29,843
Concert expenses	936	-
Choir and music costs	7,283	2,364
Total charged to General Fund	41,940	34,545
Other (charged to Restricted Fund)	70	20
Other (charged to Endowment Funds)	110	111
Total	42,120	34,676

10 Investment management

During the year the Church paid £110 to TMCP as administration costs on the endowment funds held. (2023 - £111). The sum of £110 was levied at 0.2% on the value of the funds at the end of the year.

The sum of £1,700 (2023 - £909 loss) represents an unrealised gain in the invested funds of the Endowment Funds. More information can be found in Note 16 *Endowment Funds*.

11 Transfer between funds

The Church has a historic Needham and Beard organ that was installed in 1914 and is in need of a major overall that could cost up to an estimated £90,000. An Organ Fund of £1,975 was created in 2023 and a Gift Day Appeal was held in 2024 which raised £33,686, inclusive of the associated Gift Aid, which was transferred to the Organ Fund together with other specific donations and the net proceed of funds raised through concerts.

£100 (2023 – nil) was transferred from the General Fund to the Benevolent Fund.

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

12 Debtors and prepayments

All sums shown as debtors on 1 September 2023 were received during the following year. All sums paid in advance on 1 September 2023 were for activities that have been held during 2024. Similarly, it is expected that payments in advance on 1 September 2024 will be expensed in 2024-25.

Debtors were made up as follows:

	2024	2023
	£	£
Trade debtors	-	795
Prepayments and accrued income		
Gift Aid tax and VAT receivable	11,295	5,163
Circuit assessment paid in advance	6,351	6,048
Insurance paid in advance	6,147	5,983
Pre-paid gas	-	-
Room lettings	2,230	370
Total (net)	26,023	18,359

13 Trustees for Methodist Church Purposes

The funds that support the Church's Endowment Funds are held by TMCP in Investment Funds Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium- and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day-to-day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and policy as determined by the Methodist Conference.

14 Central Finance Board (CFB) and Cash at Bank

The Church has one current account at HSBC plc, an authorised institution. The sums held on those accounts are immediately available. In addition, the Church has one deposit account at CFB, a common deposit fund. Interest is earned on these accounts and credited monthly; the sums deposited can be withdrawn without notice and without loss of interest. These sums are viewed as being liquid.

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

15 Creditors and accrued expenses

	2024 £	2023 £
Creditors:		
Bank charges	-	13
Building repairs & maintenance	11,800	5,475
Utilities	570	564
Audit and examiner's fee	840	840
Total	13,210	6,892
Accruals:		
PAYE and pension contributions	-	-
Taxation and Social Security	-	-
Other accruals	370	-
	370	-
Total	13,580	6,892

Maturity analysis of basic financial instruments

	Accrued at 1 Sept 2023 £	Paid in year £	Accrual made In year £	Accrued at 31 Aug 2024 £
Trade creditors				
Bank charges	13	(13)	-	-
Building repairs and maintenance	5,475	(4,775)	11,100	11,800
Utilities	564	(564)	570	570
Audit and examiner's fee	840	(840)	840	840
PAYE and pension contributions	-	-	-	-
Taxation and Social Security	-	-	-	-
Other accruals	-	-	370	370
Total	6,892	(6,192)	12,880	13,580

It is expected that all sums accrued on 31 August 2024 will be paid during the year to 31 August 2025.

16 Unrestricted Funds

16.1 General Fund – balance £62,290 on 31 August 2024 (2023: £77,467)

The purpose of the fund is for use at the discretion of the Trustees in the furtherance of the general objectives of the Church and which have not been designated for other purposes.

The general reserves policy of FOMC is to keep the undesignated general-purpose reserves at a level of no less than four months and no more than six months of our "normal" expenditure in any one year.

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

16.2 Other Designated Funds – balance £6,000 on 31 August 2024 (2023: £6,000)

Designated funds comprise a maintenance reserve to provide for the future maintenance needs of the Church.

17 Restricted Funds – balance £64,369 on 31 August 2024 (2023: £33,668) Endowment Funds – balance £41,172 on 31 August 2024 (2023: £38,585)

The Church Redevelopment Project was a large-scale project to refurbish the Church premises to make them fit for purpose for the 21st century. The Church redeveloped all of its community rooms and believes that the new and much improved facilities will help to achieve its mission to be a beacon of Christ in the local area. The balance on this fund on 31 August 2024 was £20,628 (2023: £24,351). The Redevelopment Project has now been completed and all costs discharged. The funds raised by the Redevelopment Appeal exceeded the costs incurred by the project and therefore, in agreement with the principal donors, the balance of the fund is to be retained to be used for future capital expenditure at the Church.

The Church has established an Organ Fund to meet the future costs of refurbishing the Church organ. At 31 August 2024 the balance on this fund was £36,333 (2023: £1,976).

The Capital Fund was established to provide income to support the upkeep of the Church's buildings and facilities. Some of this fund is included in Central Finance Board deposits (balance £7,300, 2023: £7,300) and the remainder is in endowment funds (balance £18,740, 2023: £17,765).

C T Avery and Samuel A Wood Trusts were established by bequests to support the ongoing work of the Church. The balances of these funds are shown in note 18 below.

18 Summary of movements on significant individual funds

Current year movement in funds

Fund	Balance at 1-Sep-2023 £	Income £	Expenditure £	Transfers £	Gains/ Losses £	Balance at 31-Aug-2024 £
General Fund	77,467	169,509	(184,080)	(606)	-	62,290
Property Maintenance (Designated)	6,000				-	6,000
Total unrestricted funds	83,467	169,509	(184,080)	(606)	-	68,290
Church Development Project	24,352		(3,724)		-	20,628
Organ Fund	1,975	33,851		506	-	36,332
Capital Fund	7,300				-	7,300
Small Funds (<£500 each)	41	38	(70)	100	-	109
Total restricted funds	33,668	33,889	(3,794)	606	-	64,369
Capital Fund	17,765	938	(51)	-	89	18,741
C T Avery – Trust A	4,123	12	(12)	-	319	4,442
C T Avery – Trust B	1,649	4	(4)	-	128	1,777
Samuel A Wood Trust	15,048	43	(43)	-	1,164	16,212
Total endowment funds	38,585	997	(110)	-	1,700	41,172
Total Funds	155,720	204,395	(187,984)	-	1,700	173,831

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Comparatives for movement in funds

Fund	Balance at 1-Sep-2022 £	Income £	Expenditure £	Transfers £	Gains/ Losses £	Balance at 31-Aug-2023 £
General Fund	69,298	168,256	(158,812)	(1,275)	-	77,467
Property Maintenance (Designated)	6,000			-	-	6,000
Total unrestricted funds	75,298	168,256	(158,812)	(1,275)	-	83,467
Church Development Project	38,781	19	(14,448)	-	-	24,352
Organ Fund	-	700		1,275	-	1,975
Capital Fund	7,300			-	-	7,300
Small Funds (<£500 each)	61	-	(20)	-	-	41
Total restricted funds	46,142	719	(14,468)	1,275	-	33,668
Capital Fund	17,249	550	(49)	-	15	17,765
C T Avery – Trust A	4,306	12	(12)	-	(183)	4,123
C T Avery – Trust B	1,722	5	(5)	-	(73)	1,649
Samuel A Wood Trust	15,716	45	(45)	-	(668)	15,048
Total endowment funds	38,993	612	(111)	-	(909)	38,585
Total Funds	160,433	169,587	(173,391)	-	(909)	155,720

A current year 12 months and prior year 12 months combines position as follows

Fund	Balance at 1-Sep-2022 £	Income £	Expenditure £	Transfers £	Gains/ Losses £	Balance at 31-Aug-2024 £
General Fund	69,298	337,765	(342,892)	(1,881)	-	62,290
Property Maintenance (Designated)	6,000			-	-	6,000
Total unrestricted funds	75,298	337,765	(342,892)	(1,881)	-	68,290
Church Development Project	38,781	19	(18,172)	-	-	20,628
Organ Fund	-	34,551	-	1,781	-	36,332
Capital Fund	7,300			-	-	7,300
Small Funds (<£500 each)	61	38	(90)	100	-	109
Total restricted funds	46,142	34,608	(18,262)	1,881	-	64,369
Capital Fund	17,249	1,488	(100)	-	104	18,741
C T Avery – Trust A	4,306	24	(24)	-	136	4,442
C T Avery – Trust B	1,722	9	(9)	-	55	1,777
Samuel A Wood Trust	15,716	88	(88)	-	496	16,212
Total endowment funds	38,993	1,609	(221)	-	791	41,172
Total Funds	160,433	373,982	(361,375)	-	791	173,831

FOUR OAKS METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

19 Connected organisations and related parties

All of the Church Trustees are members of the Church or Trustees of another Church in the Circuit.

Connected organisations include the Methodist Connexion, Circuits and Churches within the District, other Methodist Districts in Great Britain, the Methodist Ministers' Children's Relief Association, CFB and TMCP. All of these entities have their own trustees or directors and autonomous administration such that FOMC has no significant influence over any of them, nor they over FOMC. They are, therefore, not considered related parties.

Payments totalling £2,793 (2023: £1,100) were made to J. Cashmore for work carried out on the Church Premises. J. Cashmore is the son of Peter Cashmore, one of the Trustees, and is therefore a related party. These payments were approved independently by the Church Treasurer and Chairman of the Finance and Property Committee.

There were no other related party transactions which are not otherwise disclosed in these accounts with the exception of donations received from Church members in connection with the Church Organ Fund and Redevelopment Projects. These amounted to £33,851 during the year ended 31 August 2024 (2023 - £19).

20 Volunteer contributions

Every entity (Connexion, District, Circuit, and Church) within the Methodist Church of Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. Principally this contribution is by the Stewards assisting with the services of the Church and serving on committees of the Church that deal with mission, property and finance. We are grateful to all of them for their help and commitment.

21 Capital commitments and contingent liabilities

There were no capital commitments or contingent liabilities at the year-end (2023 - £ nil).

22 Events after the reporting period

There were no events after the year end.

23 Operating Lease lessee-commitments

The Church had no commitments for leasing obligations at the year-end (2023 - £ nil).

24 Independent examiner

During the year the Church re-appointed JW Hinks as Independent Examiner. Their fee for the year is £840 including VAT (2023 - £840).