

**Church
Accruals Accounts
2019-2020**

**THE METHODIST CHURCH
REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020**

Greenhill Methodist

Church

Registered Charity - Registration number (if applicable)

1130675

Sheffield Circuit	Circuit No	25/1
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Minister

Rev Jonathan Haigh

Church Stewards

Mrs Sandra Bentley

Mr Geoff Flower

Mrs Chris Hasty

Mrs Steph Holden

Mrs Claire Keen

Dr Graham Pettinger

Mr Andy Gordon-McKibbin

Circuit Treasurer

Church Treasurer: - Dr Ken Dutton

**Greenhill Methodist Church
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2020

Minister's Report

There is a different tone to my annual report for 2020. This is because it has been dominated by the effects of Coronavirus.

There was no AGM because we were not able to meet. The Church Council and Leadership Team had to learn how to have business meetings by email and Zoom. All decisions were recorded by our Church Council Secretary. It was agreed all those who currently held an office in the church would continue to do so until the AGM of 2021, when it is hoped that we will be able to meet again.

The year began with Suzanne Morton, our Community Outreach Worker leaving for a new role. Suzanne has been hugely successful in connecting us with the community and bringing in different user groups to the church. Messy Church has continued to grow and the work with the elderly has developed. We are so grateful to Suzanne for keeping us all busy with the many initiatives she has led us in. Our reach into the community is wider than ever.

The Church agreed to advertise for a new worker with a different emphasis of Community Outreach Manager. We took out of the post the role of bookings secretary and Jean Booth offered to do this role voluntarily. The post holder would have a hands on management approach, but would seek to strengthen the teams that run the different projects that we have. This post was advertised and shortlisting took place. However, Covid-19 stuck and the interviews were postponed.

The Church had to close in March – a week earlier than most churches because we had to deep clean the church due to someone being in the building and then testing positive of the virus.

The church had to learn how to offer online worship through our website. This has developed and we were getting an audience of well over 100 each week. DVD's of the service began to be distributed to those who did not have the internet. House groups began to meet using online platforms. And a huge thanks has to go to all members who maintained their giving during this time of lockdown.

Despite the dark cloud of the virus, light and hope for the future was given to us with the commencement of the 2020 building project. All the funding for Phase 1 and 2 was found and the keys were handed over to the contractor on 27th April 2020. This is remarkable that the project started on time and following all safety protocol despite the country being in lock down. Funding was being sought for Phase 3.

The congregation maintained pastoral care of members of the church and all those who have assisted with me in this are thanked for their diligence and care.

It is with sadness that we lost one of our long standing and faithful members, Dick Coghill. Who died on 28th April 2020. We were not able to have the thanksgiving that he deserved but his tribute was displayed on our website. His bequest to the church has given us a boost that we need to complete the project. Particularly focussing on elements that will benefit the children of the church and the general mission of the church. Thanks be to God for a good and faithful servant who will be sadly missed.

Our hope and prayer is that by the time the next report is written, life will be getting back to some kind of normality. In the meantime, we trust in God and we carry on.

Rev Jonathan Haigh

Greenhill Methodist Church
Trustees' Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2019 have been prepared in accordance with the Charities Act 2011 and FRS102 Statement of Recommended Practice

Full Name of Church: Greenhill Methodist Church

Registration Charity Number 1130675

Date of registration 22/07/2009

Main communication address: Minister, Greenhill Methodist Church, School Lane, Greenhill, Sheffield S8 7RL

The members of the Greenhill Methodist Church Council meeting are the Charity Trustees , membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

Full list of Church Council members and key lay employees are shown as Appendix A to this report.

Treasurer: Dr K Dutton

Dr K Dutton acted as the principal officer overseeing the day to day financial management and accounting for the church during the year.

Independent examiner *Matthew Howe FCA, 212a Bocking Lane, Greenhill Sheffield S8 7BP*

Greenhill Methodist Church

Aims and organisation

The Charity's objective is to know God's love and to go and share it with others

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 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

The church has a Mission Action Plan, arranged under the following headings:

WORSHIPING TOGETHER - Maintain a wide range of worship opportunities and increase attendance at them.

BRINGING TOGETHER - Sustain community outreach programme and increase attendance.

SERVING TOGETHER - Reach out to the wider community to seek to meet its needs.

LEADING TOGETHER - Take a systematic strategic approach with other Christian organisations locally to lead progress on our mission action plan.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and 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).

Day to day management of the church is undertaken by the Church Leadership team along with the Minister.

The Trustees are appointed at the General Church Meeting.

Greenhill Methodist Church

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the church and the role of Trustees is given to the Church Trustees at various meetings and / or training sessions.

Related Parties

The Church is part of the Sheffield Circuit which is part of the Sheffield District and is also accountable to the Methodist Conference.

The internal organisation(s) linked to this church are listed as a note to the balance sheet

Risk Management

The major risks have been identified and recorded by the Trustees with professional advice taken as required. There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Safeguarding

Methodist Connexional practice outlines commitment to the following principles:

- the care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- the safeguarding and protection of all children, young people and adults when they are vulnerable
- the establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse.
- We will carefully select and train 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.
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care.
- We will seek to challenge any abuse of power, especially by anyone in a position of trust.
- We will 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.
- In all these principles we will follow legislation, guidance and recognised good practice

Greenhill 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.

Greenhill 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.

Greenhill Methodist Church

Reserves Policy

The reserves Policy for the church is to hold a minimum sum equivalent to six months' assessment payments. This should be sufficient to meet any unforeseen major expenditure on the church building and/or to be able to continue, in the short term, to fund planned activities including the assessment payable to the Circuit.

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	Unrestricted funds	Restricted Funds	Endowment Funds	Total 2019 -20	Total 2018-19
		£	£	£	£	£
Incoming Resources						
Donations and legacies	4	92,680	24,896		117,576	128,595
- Collections and tax credit		91,987	24,896		116,883	126,536
- Donations		693	-		693	2,059
- Legacies		-	-		-	-
Charitable activities	5	8,987	-		8,987	9,523
- Fund raising		8,077	-		8,077	9,523
- Others		910			910	-
Other trading activities	6	16,237	-		16,237	18,996
- Lettings		14,566	-		14,566	18,533
- Miscellaneous		1,671	-		1,671	463
Investments	7	228	809		1,037	787
Other	8	3,864	519,709		523,573	296,990
- Internal organisations		3,864	-		3,864	6,556
- Miscellaneous		-	519,709		519,709	290,434
Total		121,996	545,414	-	667,410	454,891
Resources Expended						
Salaries, NIC & Pension costs	11	-	11,577		11,577	27,053
Circuit Assessment		60,960	-		60,960	67,200
Maintenance on Church building(s) and property		27,537	-		27,537	29,234
Telephone and Travel		380	-		380	189
Utilities (insurance, heat and light, water, etc)		12,096	153		12,249	12,870
Expenditure on other property		-	-		-	-
Depreciation	12	-	-		-	-
Internal organisations		4,241	-		4,241	6,348
Grants and Donations		-	-		-	7,700
Other expenditure		22,306	669,762		692,068	78,719
Total		127,520	681,492	-	809,012	229,313
Net income/(expenditure)		- 5,524	- 136,078	-	- 141,602	225,578
Transfers between funds						
		- 5,524	- 136,078	-	- 141,602	225,578
Other recognised gains / (losses):						
Gains/(Losses) on revaluation of fixed assets		4,910	-		4,910	7,959
Gains/(Losses) on investment assets		-	-		-	-
Actuarial gains /(losses) on defined benefit pension schemes		-	-		-	-
Net movement in funds		- 614	- 136,078	-	- 136,692	233,537
Reconciliation of funds:						
Total funds brought forward		236,204	401,219	-	637,423	403,886
Change in accounting policy	3					
Total funds carried forward		235,590	265,141	-	500,731	637,423

Balance Sheet as at 31 August 2020

Unrestricted	Designated (Unrestricted)	Restricted	Endowment Funds	Totals this year	Totals last year
£		£	£	£	£

Tangible Fixed Assets*

	Notes						
Land & Buildings	12	193,742	-	-	-	193,742	188,832
Equipment	12	-	-	-	-	-	-
Investment properties	13	-	-	-	-	-	-
Investments	13	-	-	-	-	-	-
Total fixed assets		193,742	-	-	-	193,742	188,832

Current Assets

Debtors and Prepayments	14	1,990	-	-	-	1,990	-
Grants awarded not yet received	14	-	-	-	-	-	80,000
2020 Vision Building Fund TMCP Trust		-	-	45,901	-	45,901	92,773
2020 Vision Grants on Consents website		-	-	-	-	-	170,000
Cash at Bank and in hand	14	32,545	7,613	219,240	-	259,398	106,118
Other		-	-	-	-	-	-
Total current assets		34,535	7,613	265,141	-	307,289	448,891

Current Liabilities

Creditors (due in 1 year)	15	300	-	-	-	300	300
Capital commitments and contingent liabilities						-	
Total current liabilities		300	-	-	-	300	300
Net current assets (liabilities)		34,235	7,613	265,141	-	306,989	448,591

Total assets less current liabilities		227,977	7,613	265,141	-	500,731	637,423
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Loans and creditors due after 1 year	17	-	-	-	-	-	-
Loans and creditors due after 1 year	17	-	-	-	-	-	-

Net assets		227,977	7,613	265,141	-	500,731	637,423
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Funds of the Church

Unrestricted funds		227,977	7,613	-	-	235,590	236,204
Restricted funds		-	-	265,141	-	265,141	401,219
Endowment funds		-	-	-	-	-	-
Total Funds	18	227,977	7,613	265,141	-	500,731	637,423

*Details - see Note 12

	Opening balance	Receipts	Payments	Net Receipts/ Payments	Adjustments	Closing balances
Internal Organisations						
Bookstall	627	519	648	- 129	1	499
Coffee Morning	96	605	634	- 29		67
Faith and Action	105	330	86	- 244	1	350
Toddler Group	1,570	2,121	2,548	- 427	1	1,144
Wesley group	210	159	160	- 1		209
Women's Network	242	130	165	- 35		207
Total	2,850	3,864	4,241	- 377	3	2,476

Total Receipts

Total Payments

Continue on a separate sheet if necessary and bring the totals forward. Transfer Totals of Receipts and Payments to the SOFA

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with FRS102 Statement of Recommended Practice (SORP) applicable to charities.

2. Funds

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted. Restricted funds which are held for a narrower purpose including those for internal organisations. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

3. Accounting policies

Basis

The accounts have been prepared using the accruals basis.

Income

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

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.

Grants

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

VAT

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

Tangible fixed assets for use by the Church

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

4. Donations and legacies

Collections
Tax credits
Donations
Legacies
Total

Greenhill Methodist Church			
Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
72,690	17,654	90,344	95,567
19,297	7,242	26,539	30,969
693		693	2,059
		-	-
92,680	24,896	117,576	128,595

5. Charitable activities

Tithe Fund income
Property Reserve Fund
AV Fund income
Total

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
8,077		8,077	8,341
		-	-
910		910	1,182
8,987	-	8,987	9,523

6. Other trading activities

Rental income
Other
Total

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
14,566		14,566	18,533
1,671		1,671	463
16,237	-	16,237	18,996

7. Investment income

Interest received
Total

Unrestricted	Restricted	2019 Total	2018 Total
£	£	£	£
28	1,009	1,037	787
28	1,009	1,037	787

8. Other

Internal Organisations
Uniformed Organisations Insurance Contribution
Suicide Prevention Grant
2020 Vision Building Fund Gifts
2020 Vision Consents Website Grants

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
3,864		3,864	6,556
	153	153	149
	-	-	2,820
	499,556	499,556	97,465
-	100,000	100,000	190,000
		-	-
3,864	599,709	603,573	296,990

9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting

This year	Last year

Number of trustees who were paid expenses

--	--

Nature of the expenses

Mileage

Total amount paid

£		
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10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£	300	300
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Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£		
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11. Paid employees**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind

£	10,920	25,417
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Expenses

£	250	594
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Other

£	407	942
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Total staff costs

£	11,577	26,953
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Average number of staff employed during the year were:

	1	1
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12. Tangible Fixed Assets

Cost or valuation

	Church (non investment) land and buildings £	Other non investment land and buildings £	Investment properties (land and buildings) £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward	3,516,140				188,832		3,704,972
Additions							
Revaluations (+/-)	91,428				4,910		96,338
Disposals (-)							
Transfers * (+/-)							
Balance carried forward	3,607,568				193,742		3,801,310

Accumulated depreciation

Balance brought forward							
Depreciation charge for year (-)							
Revaluations (+/-)							
Disposals (-)							
Transfers* (+/-)							
Balance carried forward							

Net book value

Brought forward	3,516,140	-	-	-	188,832		3,704,972
Carried forward	3,607,568	-	-	-	193,742		3,801,310

The above figures are the valuations provided for insurance purposes. The valuation has previously been included as a carrying value in these church accounts, however the church building is not owned by Greenhill Methodist Church. As a result the carrying value of the land and buildings as outlined above is not included in the balance sheet and these figures are provided for disclosure purposes only.

13. Investments

The funds that support the various funds are held by TMCP in 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.

Analysis of investment movements

This year Prev year

Change in investment values

	£	£
Carrying (market) value at beginning of year		
Add: additions to investments at cost		
Less: disposals at carrying value		
Net gain/(loss) on revaluation		
Carrying (market) value at end of year		

14. Analysis of current assets**This year****Last year****Debtors and prepayments****£****£**

Gift Aid Rebates

1990

Grants awarded not yet received

80000

Total debtors and prepayments

1,990

80,000

Included within debtors, are grants awarded but not yet received. These relate to 2020 Vision building project, whereby TMCP and Garfield Weston Foundation have awarded funds, however the conditions relating to the award have not yet been met.

Analysis of cash at bank

Church general bank account

256,872

103,267

Church petty cash

50

Internal organisations

2476

2851

Total Cash and Bank

259,398

106,118

15. Analysis of current liabilities and short term creditors

Trade Creditors

Other Creditors

300

300

Total Current Liabilities

300

300

16. Capital commitments and contingent liabilities

Estimated 2020 Vision building project costs

519,000

Greenhill Methodist Church

17. Loans and creditors due after one year

Loans

Source	Amount brought forward £	New borrowings £	Loan interest £	Repayable in the year £	Balance at year end £

Repayment due

Totals

Due within 12 months	
Due after more than 12 months	
Total	

Purpose of loans

Creditors due after one year

Name of creditor	Amount on 31- Aug-2020	Amount on 31- Aug-2019
Total		

Greenhill Methodist Church

18. Detailed analysis of individual fund movements

Unrestricted Funds (Designated)

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Tithe Fund	6,246	8,077	(13,459)			864
AV Fund	500	910	(1,310)			100
Property Reserve Fund	3,153					3,153
Mission and Service Fund	1,244	437	(659)		(2)	1,020
Internal Organisations	2,847	3,864	(4,241)		6	2,476
Totals	13,990	13,288	(19,669)		4	7,613

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
2020 Vision Fund	387,214	523,606	(667,929)		(1)	242,890
Layworkers Fund	11,185	21,655	(11,577)			21,263
Suicide Prevention Grant	2,820		(1,832)			988
Unif. Org Insurance Contrib.		153	(153)			
Totals	401,219	545,414	(681,491)		(1)	265,141

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
Totals						

19. Related party transactions

This year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2020
			£	£	£	£
Mrs N Gordon-McKibbin	Wife of Trustee	Payment for administrative work		1,518		
Total			0	1,518	0	0

Last year

Name of related party	Relationship	Description of transaction	Income from related party during the year	Payments to related party during the year	Loans to / (from) related party during the year	Amounts owed by / (to) related party as on 31-Aug-2018
			£	£	£	£
Total			0	0	0	0

CHURCH COUNCIL MEMBERSHIP & KEY LAY WORKERS

MINISTER(S)

Rev Jonathan Haigh

LAY EMPLOYEES

Naomi Gordon-McKibbin

CHURCH ELECTED MEMBERS

Ruth Allinson
Sandra Bentley
Geoff Flower
Joshua Forde
Peter Haddock
Chris Hasty
Steph Holden
Claire Keen
Andy Gordon-McKibbin
Graham Pettinger
Sue Stew
Greg Unwin

CHURCH TREASURER

Ken Dutton

DECLARATIONS**Treasurer**

I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.

Signature of Treasurer



Date

26/4/21

Name

Dr Ken Dutton

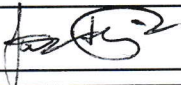
Address

41 Hemper Lane, Sheffield S8 7FA

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on
and were approved.

26/4/21

Signature of the Chair of the
meeting

Name of the Chair of the meeting

Rev Jonathan Haigh

Date

Independent Examiner's Report to the Trustees of the

Greenhill Methodist

Church

This Report is on the Church Accounts for the year ended 31st August

2020

Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for the preparation of the accounts. The Church's Trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (The Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Greenhill Methodist Church

Basis of Independent Examiner's Report

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

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

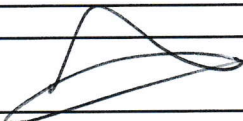
have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Matthew Howe, BA FCA

Signature



Relevant Professional qualification or body

FCA

Address

212a Bocking Lane, Greenhill, Sheffield S8 7BP

Date

26/4/21