

# BRAMHALL METHODIST CHURCH

England & Wales · Charity number 1130747

## Details

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Other names	BMC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Website	<a href="http://www.bramhallmethodists.org.uk">www.bramhallmethodists.org.uk</a>

## Activities

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**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 church operates from the heart of Bramhall, a suburb of Stockport, offering a wide range of activities in pursuit of its objectives. These activities fall into the following broad headings:\* Worship and Prayer\* Exploring Christianity\* Supporting Life's Journey\* World and Neighbourhood\* Fellowship and Friendship\* Involvement in our local community\* Children and young people

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£536,992	£516,453	£214,520	14
2023-08-31	£498,329	£492,524	-	-
2022-08-31	£497,789	£489,777	-	-
2021-08-31	£452,997	£471,529	-	-
2020-08-31	£479,822	£565,377	-	-

## Trustees

Name	Role	Appointed
<b>Rev Sarah Parkin</b>	Chair	2020-09-01
Alison Thornley		2021-05-01
Carole Lomax		2022-07-13
Catherine Armstrong		2022-05-08
Christine Hall BEd		2019-05-05
Claire Louise Lee		2014-04-13
Dr Anna-Louise Power MBChB		2020-11-08
Gillian Day		2023-01-18
JOHN BENVIE FCII, ACIS		
JOHN CHARLES THORNLEY		2011-05-26
JOHN PHILIP SANDFORD		2014-07-15
Kenneth Martin Low		2020-09-01
Lynne Ormiston		2019-05-31
Nigel Day		2023-04-20
Professor Ian Melvyn Hall OBE		2024-04-28
Rosemary Winifred Lumb BSc Hons		2012-05-27
Susan Elizabeth Graham		2023-04-30

**BRAMHALL METHODIST CHURCH**

England & Wales - Charity number 1130747

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# Accounts

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**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT**

**YEAR ENDED 31<sup>st</sup> AUGUST 2024**

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT and ACCOUNTS**

**YEAR ENDED 31st AUGUST 2024**

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## **Bramhall Methodist Church**

### **Trustees Report**

#### **Achievements and Performance**

Bramhall Methodist Church is a welcoming church of around 250 members that reaches out to the Bramhall Village Community with a wide range of opportunities to nurture faith and to share fellowship.

It is a registered charity, part of the The Methodist Church in Britain, one of ten churches that make up the Bramhall and Wythenshawe Methodist Circuit, and a member of the eight-strong inter-denominational Churches Together in Bramhall and Woodford network that promotes unity among Christian Churches.

The church is also connected to the Messy Church movement that fosters informal, family-friendly worship for those who might shy away from more traditional church services.

The numerous charitable and socially responsible causes it embraces include:

- Christian Aid- that fights to bring an end to poverty around the world;
- Fair Trade- which aims to secure better prices, decent working conditions and fairer terms of trade for farmers and workers in the developing world;
- Action for Children- a charity actively supported by the Methodist Church that strives to make life better for the UK's most vulnerable children and young people.
- Eco-Church: A Rocha UK's award scheme for Churches-we hold the silver award, recognising the importance we place on caring for God's world.

We seek to be a people who love God each other and the World.

We aim to be a church that lives out the love of Jesus, where everyone can: belong and feel at home; discover and grow in faith; receive support for daily life; contribute and get involved in church life.

We assess our performance under 4 domains (as set out in the Income and Expenditure account): Worship Prayer and Christianity Explored; Children and Young people; Fellowship and Supporting Life's Journey and World Neighbourhood and Community.

The annual report which is filed with these Financial statements sets out in detail the activities of the Church and we set out in this report the key highlights.

The Church has a large suite of buildings, the Church itself, the Church Centre and the Centrepoint building and is located in the Centre of the Village of Bramhall. Our aim is to be a community hub: key activities are regular worship; service to the Community through the running of a Pre-school (in the Church centre) and a Coffee shop and Thrift shop (in the Centrepoint building); and hiring out our facilities for community activities.

#### *Worship Prayer and Christianity explored*

We currently have around 250 members.

Worship services in our main building are held weekly on Sundays and Thursdays. These are often live-streamed and services in church can also be heard by phone. Worship takes a variety of traditional and contemporary forms, with Connect, our more informal service, taking place in

Centrepoint. A relaxed and informal evening service is held on the first Sunday of the month in the Welcome Area. Messy Church is a very different format designed for families and takes place monthly. A new short informal service is held in the Welcome Area on the 3<sup>rd</sup> Sunday in the month at 3pm, followed by refreshments and fellowship. There have been some joint Sunday morning services with Connect, alternating between Church and Centrepoint. Holy Communion is celebrated monthly in both buildings and on Easter Sunday jointly on the Forecourt. Membership services have been held in both Sunday morning services. Wedding, Funeral and Baptism services are held as required.

We regularly meet in small groups to explore our faith with over 100 members attending Life and House Groups regularly.

Prayer is a vital aspect of church life.

- The Church Prayer diary remembers a church member each day and offers other ideas for personal prayer.
- Opportunity for personal prayer at each Connect service
- A zoom prayer meeting each Tuesday at 9.30am
- The BMC email prayer network has people ready to respond to prayer requests. There are a number of Connect4 WhatsApp prayer groups.

We also run other special classes including Lent lectures.

#### *Children and Young People*

As well as our regular Sunday morning Sunday school we run a monthly Messy Church service attended by over 15-20 children and their parents. We employ a part time youth and family worker who is re-invigorating our work with children. We run Baby Chat which provides a warm and welcoming space, and has successfully created a supportive community for new mothers, enabling them to connect on a personal level. In addition in October 2023 we launched Seedlings. This is for Pre-school children and offers a lively and engaging environment where children can play, participate in craft activities and enjoy storytelling sessions. The Church is also linked to: 12 Bramhall Rainbows; 11<sup>th</sup> and 12<sup>th</sup> Bramhall Brownies; and 11<sup>th</sup> Bramhall Guides.

In addition, the Church runs its own Pre-School, rated 'Good' at its last Ofsted inspection. This has been open throughout the year.

#### *Fellowship and Supporting Life's Journey*

The annual report sets out the many activities of groups that meet to give fellowship to one another. These range from choirs to rambling and everything in between.

Our Pastoral care visitors continue to provide a hugely valued service to individuals across the church family.

#### *World Neighbourhood and Community and Mission*

Bitesize Church was launched in September 2023. Following an extended period of planning, preparation and prayer, on Sunday 10<sup>th</sup> September 2023 Bitesize Church met for the first time. Bitesize Church is a new form of church established at the heart of the community of the Coleshaw Farm estate near Handforth. Bitesize meets on the second Sunday of each month from 10.00am.

The Coffee shop provides a service to the local community where people can meet and chat. It continues to welcome customers from 10-15am-12.30pm six days a week. It serves a variety of bean-to-cup Coffee. Tea, Hot Chocolate, freshly baked scones, toasted tea cakes etc. by willing volunteers in a friendly atmosphere.

The Thrift shop provides an opportunity for re-cycling goods as well as being a point of social contact. As a charity shop it sells goods at reasonable prices and supports other charities with specific goods, e.g. Manchester mission with warm men's clothing. After a donation to the Church, for use of the premises, money raised by the Thrift shop is distributed to local, national and international charities. The Thrift shop was fully operational during 2024 and the accounts contain a record of the giving to charity.

Communion Collections are held monthly to support a wide range of Charitable and other good causes. In particular, the Church supported two local foodbanks raising over £8,500 and at Christmas we raised £2,200 through donations to the 'Warm Fund' to help families in the Brownley Green area of Wythenshawe to top up their gas and electricity meters.

Moss Hey Primary School continues to support our foodbank project through donations every half-term as well as their annual Harvest Festival.

Other activities include the Thursday Club for older people and the hosting of the Bramhall Repair Café.

### **Financial Review**

The Charity recorded net incoming resources of £1,212 (2023 outgoing £10,833) on the General and Property unrestricted reserve and in total, including designated and restricted funds, a net incoming of £20,539 (2023 incoming £5,805).

Financially, we have seen income from hiring out our Property increase, with the opening up of our premises and our strategy to be a community hub. We also saw small increases in total congregational giving reversing the trend of the last 2 years.

Unrestricted funds have increased to £107,166(2023 £80,304). Of these funds £15,000 (2023 £0) is reserved for future maintenance, repair and improvement to our suite of buildings.

The increase is due to a surplus of £16,212 on the General and Property account for the year, before a transfer to Property renovation reserve of £15,000 and surpluses of £8,344 and £2,301 on the coffee shop and Thrift shop respectively.

### *Building developments*

There were no significant building projects in the year and spending was restricted to regular repair and maintenance.

### **Restricted funds:**

The Pre-School is treated as a restricted fund and holds a reserve of £99,228 (2023 £111,769) a reduction of £12,541 (2023 increase £8,917) compared to the previous year. The reduction arose due to spending significant sums on refurbishing the outside play area.

Income specifically raised for Bitesize church and expenditure on Bitesize Church has been shown in a Restricted fund.

#### *Policy on reserves*

The Church council approves a detailed reserve policy each year for each of the unrestricted and restricted funds.

In summary the General and Property reserve is set at a level to absorb the occasional year where this account is in deficit.

Other designated reserves for the Thrift shop and Coffee shop are set to provide working capital for those operations and a hedge against the risk of equipment failure or the crystallisation of other risks

The Trustees are conscious of the significant suite of buildings that they are responsible for maintaining. Over the last five years significant spending has taken place from the Property renovation reserve and the Trustees consider that this reserve needs strengthening to make sure that the buildings can be maintained to their current high standards. Therefore £15,000 of this year's surplus on the General and Property account has been allocated to the Property Renovation reserve.

#### *Principal funding sources*

Donations from the congregation, donations from Pre-school, Coffee shop and Thrift shop to reflect premises use and room hire fees from outside organisations.

#### *Investment policy and Objectives*

The Charity invests surplus funds with either the Trustees for Methodist Church purposes (TMCP) or the Central Finance Board of the Methodist Church. All investments are cash based.

### **Plans for the future**

#### *People*

Sarah Parkin remains our Minister.

Our Lay pastor in the period was Matt Hill but he left us in July 2023. In January 2024 we appointed Jo Smith as our part-time Pastoral worker.

Catherine Armstrong is our Children and Family worker and Rachael Pennells our office administrator.

### **Structure, governance and management**

The Methodist Church is constituted under the Methodist Church Act 1976. The local Church is part of the national Methodist Church (the Connexion). The local church's property is held on Model Trusts by the Custodian Trustee, The Trustees for Methodist Church Purposes. Management of that property, and responsibility for the local church's spiritual and financial affairs, is delegated to the local Church Council to act as Managing Trustee.

Bramhall Methodist Church is a registered Charity number 1130747.

#### *Recruitment and appointment of trustees*

Some members are appointed to Church Council by virtue of the office they hold within the life of the church. The Church Council is responsible for making such appointments. The Church Stewards and representatives of the congregation are appointed at the Church General Meeting held in early summer each year.

#### *Induction and Training of Trustees*

Trustees are periodically reminded of their legal obligation under Charity law.

#### **Organisational Structure**

The Managing Trustees administer the charity. They meet at least twice a year. There is a Resources Committee that has delegated powers to deal with finance and property matters, plus other sub-committees that meet regularly. A proportion of the Trustees are appointed each year by those attending the Church General meeting, held usually in April, and which all members are entitled to attend and vote. According to the rules and regulations of the Methodist Church such trustees normally serve for a maximum period of 6 years.

#### **Major Risks and management of those risks**

The Church Council has a range of policies, which are updated regularly, covering the following areas.

Safeguarding, working with children and vulnerable adults

Health and Safety

Financial and office systems

Hazards – fire etc.

The Trustees in particular take their responsibilities for Safeguarding young people and vulnerable adults very seriously and have a Safeguarding officer in place who attends the Resources Committee meetings and Church Council meetings.

The Trustees retain a full suite of insurance policies with a specialist Church Insurer – Methodist Insurance Ltd.

More longer-term risks are the increased age of the congregation and potential for large repair and maintenance cost to the buildings.

In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years.

#### **Public Benefit**

The Trustees confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission for England and Wales.

## Trustees

The trustees who served during the year are as follows:

Catherine Armstrong	Ian Hall from 28 April 2024	John Sandford
John Benvie	Claire Lee	Alison Thornley
Ian Castledine till 30/04/24	Carole Lomax	John Thornley
Angela Clowes till 30/04/24	Kenneth Low	
Gillian Day	Roo Lumb	
Nigel Day	June Nightingale till 30/04/24	
Philippa Fitzpatrick till 30/04/24	Lynne Ormiston	
Sue Graham	Sarah Parkin	
Christine Hall	Anna -Louise Power	

Approved by the Trustees on 9 April 2025 and signed on their behalf by;

Reverend Sarah Parkin - Trustee

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report to the trustees on my examination of the accounts of Bramhall Methodist Church for the year ended 31 August 2024.

### **Responsibilities and basis of report**

As the charity trustees of Bramhall Methodist Church 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 Bramhall Methodist Church 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**

Since Bramhall Methodist Church gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Bramhall Methodist Church 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 accounting 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.

J.P.A.

J. P. Roper FCA  
Independent examiner  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

30 June 2025

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**SUMMARY**

**31st August 2023**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable Activities**

**Net incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2022**

**FUND BALANCE carried forward 31st AUGUST 2023**

	<b>Actual 12 months 31.8.2023 Unrestricted</b>	<b>Actual 12 Months 31.8.2023 Restricted</b>	<b>Actual 12 months 31.8.2023 Total</b>
Income from donations and legacies	147,678	3,200	150,878
Income from charitable activities	106,990	239,635	346,625
Investment Income	826		826
<b>TOTAL INCOMING RESOURCES</b>	<b>255,494</b>	<b>242,835</b>	<b>498,329</b>
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	<b>283,515</b>	<b>209,009</b>	<b>492,524</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>-28,021</b>	<b>33,826</b>	<b>5,805</b>
<b>Gross transfers between funds</b>	<b>23,001</b>	<b>-23,001</b>	<b>0</b>
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	<b>-5,020</b>	<b>10,825</b>	<b>5,805</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-5,020</b>	<b>10,825</b>	<b>5,805</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2022</b>	<b>85,324</b>	<b>102,852</b>	<b>188,176</b>
<b>FUND BALANCE carried forward 31st AUGUST 2023</b>	<b>80,304</b>	<b>113,677</b>	<b>193,981</b>

**31st August 2024**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable activities**

**Net incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2023**

**FUND BALANCE carried forward 31st AUGUST 2024**

	<b>Actual 12 months 31.8.2024 Unrestricted</b>	<b>Actual 12 Months 31.8.2024 Restricted</b>	<b>Actual 12 months 31.8.2024 Total</b>
Income from donations and legacies	155,357	10,800	166,157
Income from charitable activities	121,232	248,017	369,249
Investment Income	1,586		1,586
<b>TOTAL INCOMING RESOURCES</b>	<b>278,175</b>	<b>258,817</b>	<b>536,992</b>
<b>TOTAL RESOURCES EXPENDED- Charitable activities</b>	<b>275,814</b>	<b>240,639</b>	<b>516,453</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>2,361</b>	<b>18,178</b>	<b>20,539</b>
<b>Gross transfers between funds</b>	<b>24,501</b>	<b>-24,501</b>	<b>0</b>
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	<b>26,862</b>	<b>-6,323</b>	<b>20,539</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>26,862</b>	<b>-6,323</b>	<b>20,539</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2023</b>	<b>80,304</b>	<b>113,677</b>	<b>193,981</b>
<b>FUND BALANCE carried forward 31st AUGUST 2024</b>	<b>107,166</b>	<b>107,354</b>	<b>214,520</b>

BRAMHALL METHODIST CHURCH

Statement of Financial Activities

UNRESTRICTED FUNDS SUMMARY

31st August 2023

	Actual 12 months 31.8.2023 Unrestricted Gen& Prop	Actual 12 Months 31.8.2023 Designated Thrift	Actual 12 Months 31.8.2023 Designated Special Pro	Actual 12 Months 31.8.2023 Designated Coffee	Actual 12 Months 31.8.2023 Designated Prop Ren	Actual 12 months 31.8.2023 Total
TOTAL INCOMING RESOURCES	184,718	40,742		28,934	1,100	255,494
TOTAL RESOURCES EXPENDED	230,666	29,528		16,735	6,586	283,515
Net Incoming/(outgoing) resources before transfers	-45,948	11,214	0	12,199	-5,486	-28,021
Gross transfers between funds	35,065	-9,300		-7,500	4,736	23,001
Net incoming/outgoing resources before other recognised gains and losses	-10,883	1,914	0	4,699	-750	-5,020
Other recognised gains/losses	0	0	0	0	0	0
Net movement of funds	-10,883	1,914	0	4,699	-750	-5,020
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2022	37,344	17,205	9,550	20,475	750	85,324
FUND BALANCE carried forward 31st AUGUST 2023	26,461	19,119	9,550	25,174	0	80,304

31st August 2024

	Actual 12 months 31.8.2024 Unrestricted Gen& Prop	Actual 12 Months 31.8.2024 Designated Thrift	Actual 12 Months 31.8.2024 Designated Special Pro	Actual 12 Months 31.8.2024 Designated Coffee	Actual 12 Months 31.8.2024 Designated Prop Ren	Actual 12 months 31.8.2024 Total
TOTAL INCOMING RESOURCES	201,437	44,790		31,948		278,175
TOTAL RESOURCES EXPENDED	226,526	33,189		16,099		275,814
Net Incoming/(outgoing) resources before transfers	-25,089	11,601	0	15,849	0	2,361
Gross transfers between funds	26,301	-9,300		-7,500	15,000	24,501
Net incoming/outgoing resources before other recognised gains and losses	1,212	2,301	0	8,349	15,000	26,862
Other recognised gains/losses	0			0	0	0
Net movement of funds	1,212	2,301	0	8,349	15,000	26,862
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2023	26,461	19,119	9,550	25,174	0	80,304
FUND BALANCE carried forward 31st AUGUST 2024	27,673	21,420	9,550	33,523	15,000	107,166

BRAMHALL METHODIST CHURCH

Statement of Financial Activities

RESTRICTED FUNDS SUMMARY 2023

31st August 2023

	Actual 12 Months 31.8.2023 Restricted Pre- School	Actual 12 Months 31.8.2023 Restricted Bitesize Church	Actual 12 Months 31.8.2023 Restricted Total
<b>TOTAL INCOMING RESOURCES</b>	239,635	3,200	242,835
<b>TOTAL RESOURCES EXPENDED</b>	207,717	1,292	209,009
<b>Net incoming/(outgoing) resources before transfers</b>	31,918	1,908	33,826
<b>Gross transfers between funds</b>	-23,001	0	-23,001
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	8,917	1,908	10,825
<b>Other recognised gains/losses</b>	0	0	0
<b>Net movement of funds</b>	8,917	1,908	10,825
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2022</b>	102,852	0	102,852
<b>FUND BALANCE carried forward 31st AUGUST 2023</b>	111,769	1,908	113,677

31st August 2024

	Actual 12 Months 31.8.2024 Restricted Pre- School	Actual 12 Months 31.8.2024 Restricted Bitesize Church	Actual 12 Months 31.8.2024 Restricted Total
<b>TOTAL INCOMING RESOURCES</b>	248,017	10,800	258,817
<b>TOTAL RESOURCES EXPENDED</b>	236,057	4,582	240,639
<b>Net incoming/(outgoing) resources before transfers</b>	11,960	6,218	18,178
<b>Gross transfers between funds</b>	-24,501	0	-24,501
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	-12,541	6,218	-6,323
<b>Other recognised gains/losses</b>	0	0	0
<b>Net movement of funds</b>	-12,541	6,218	-6,323
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2023</b>	111,769	1,908	113,677
<b>FUND BALANCE carried forward 31st AUGUST 2024</b>	99,228	8,126	107,354

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

**Summary of General and Property Account**

	<b>Actual 12 months 31.8.2023</b>	<b>Actual 12 months 31.8.2024</b>
<b>Total Income per detailed Income and Expenditure Account</b>	224,519	242,738
<b>Total Expenditure per detailed Income and Expenditure account</b>	<u>230,666</u>	<u>226,526</u>
<b>Surplus/Deficit for the year</b>	-6,147	16,212
	<u>-6,147</u>	<u>16,212</u>
<b>Net Surplus/Deficit for the year</b>	-6,147	16,212
	<u>-6,147</u>	<u>16,212</u>
	<u>-6,147</u>	<u>16,212</u>
<b>FUND BALANCE 1st September 2023</b>	37,344	26,461
<b>Transfer to Property Renovation Reserve</b>	<u>-4,736</u>	<u>-15,000</u>
<b>FUND BALANCE carried forward 31st August 2024</b>	<u>26,461</u>	<u>27,673</u>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

General and Property Account

	Notes	Actual 12 months 31/08/2023	Actual 12 months 31/08/2023	Actual 12 months 31/08/2024	Actual 12 months 31/08/2024
<b>INCOME</b>					
<i>Worship, Prayer and Exploring Christianity</i>					
Donations and legacies		4,074		4,611	
<b>Total Other</b>			4,074		4,611
<i>Children and Young People</i>					
Fun Club		2,000		938	
<b>Total Other</b>			2,000		938
<i>Fellowship and Supporting Life's Journey</i>					
Halle Concerts					24
Other					
<b>Total Course and Events</b>			0		0
<i>World Neighbourhood and Community</i>					
			0		0
<b>Resources</b>					
Planned Giving		111,646		116,374	
Loose Cash		3,366		2,041	
Income Tax Refund		27,492		32,331	
<b>Total Offering and Tax Reclaim</b>			142,504		150,746
Contributions from Church organisations - Church Centre		25,595		26,962	
Contributions from Church organisations - Centrepoint		17,700		16,800	
Room Hire external Church Centre		3,835		11,150	
Room Hire external Centrepoint		25,221		27,914	
Fees		378			
Ground Rent and Sundry		2,386		2,007	
<b>Total Property Income</b>			75,115		84,833
Bank Interest		826		1,586	
<b>Total interest and Investment Income</b>			826		1,586
<b>Other</b>					
<b>TOTAL INCOME</b>			<b>224,519</b>		<b>242,738</b>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

	General and Property Account				
	Notes	Actual 12 months 31/08/2023	Actual 12 months 31/08/2023	Actual 12 months 31/08/2024	Actual 12 months 31/08/2024
<b>EXPENDITURE</b>					
<i>Worship, Prayer, Christianity Explored</i>					
Copyright Licences		1,436		1,563	
Alpha		285			
Catering and Coffee		41			
Piano, Microphones, Projector		502			
Christmas Decorations					
Palm Crosses					
Prayer handbooks and other books		55		186	
Flowers and Plants		361		433	
Sundry		1,101		1,599	
<b>Total Other</b>			3,781		3,781
<i>Children and Young People</i>					
Junior Church		583		1,265	
Fun Club		64		357	
Messy Church		199		153	
Youth Events					
<b>Total Other</b>			846		1,775
<i>Fellowship and Supporting Life's Journey</i>					
Living Life to the full					
Lent Lectures					
Methodism in Bramhall book					
Jubilee					
Halle					
Ultimate Book Club					
Other		435			
<b>Total Course and Events</b>			435		0
Pastoral Assistance					
<b>Total Other</b>			0		0
<i>World Neighbourhood and Community</i>					
Eco Festival					
Praying for our planet					
Other	1	919		1,456	
<b>Total Grants and Donations</b>			919		1,456
Outreach					
Royal British Legion Poppy Appeal					
<b>Total Other</b>			0		0
<b>Resources</b>					
Circuit Assessment, Pastor and Family Worker and administrator			149,564		141,215
Heat, Light and Power					
Water		9,113		13,170	
Cleaning		1,870		2,229	
Insurance		24,052		27,275	
Servicing		8,283		8,001	
Chief Rent and Security		3,911		4,009	
Maintenance and Repairs		19,997		15,074	
<b>Total Property Costs</b>			67,026		69,758
Printing and Stationery					
Publicity		2,063		1,599	
Telephone and Internet		127		170	
Audit and accountancy		3,021		3,947	
Education and Training		1,402		1,294	
Bank Charges and Payroll Fees		253		30	
Minister Expenses		933		928	
Streaming and other computer		182			
Other Sundries		114		573	
<b>Total Running Costs</b>			8,095		8,541
<b>TOTAL EXPENDITURE</b>			<b>£230,666</b>		<b>£226,526</b>

BRAMHALL METHODIST CHURCH

BALANCE SHEET 31st AUGUST 2024

	As At 31 August 2023	As At 31 August 2023	Notes	As At 31 August 2024	As At 31 August 2024
<b>CURRENT ASSETS</b>					
<i>Investments</i>					
<u>Trust Funds</u>		2,727	6		4,928
<i>Cash</i>					
Deposit (CFB General)	15,329			29,635	
Deposit (CFB Property)	2,831			2,980	
Deposit (CFB Centrepoint Legacy)	69			0	
Thrift Shop and Coffee Shop	44,294			54,943	
Pre-School	113,285			101,209	
General and Property	12,480			14,705	
Cash in hand	<u>100</u>			<u>100</u>	
		188,388			203,572
<b>Debtors</b>					
General	10,885		4	12,896	
Pre-School	<u>4,393</u>			<u>3,155</u>	
		15,278			16,051
<b>TOTAL CURRENT ASSETS</b>		206,393			224,551
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
General	6,503		3	4,895	
Pre-School	<u>5,909</u>	12,412		<u>5,136</u>	10,031
<b>NET ASSETS</b>		<u>£193,981</u>			<u>£214,520</u>

REPRESENTED BY:

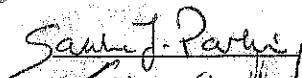
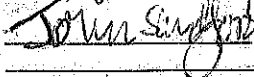
General and Property Account	26,461	5	27,673
Property Renovation Reserve	0	7	15,000
Thrift Shop	19,119	10	21,420
Special Projects Reserve	9,550	9	9,550
Coffee Shop	25,174	10	33,523
Bitesize Fund	1,908	8	8,126
Pre-School	111,769	11	99,228

£193,981

£214,520

Signed on behalf of Church Council

Dated 9<sup>th</sup> April 2025

  
Sarah Parkin  
  
John Sandford

Minister

Finance Co-ordinator

## Bramhall Methodist Church

### Cash flow statement for the year ended 31 August 2024

<b>Statement of cash flows</b>	<b>2023</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash from operating activities</b>		
Net cash Generated in operating activities	6,791	15,799
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	826	1,586
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	-78	-2,201
Other		
<b>Net cash provided by investing activities</b>	<b>748</b>	<b>-615</b>
<b>Cash flows from financing activities</b>		
New borrowing		
Repayments of borrowing		
<b>Net cash used in financing activities</b>	<b>0</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>7,539</b>	<b>15,184</b>
Cash and cash equivalents at the beginning of the reporting period	180,849	188,388
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>188,388</b>	<b>203,572</b>
	<b>2023</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net income for the reporting period ( as per statement of financial activities)	5,805	20,539
<b>Adjustments for:</b>		
Depreciation and amortisation charges		
Profit on the sale of fixed assets		
Loss on the sale of fixed assets		
Gains on investments		
Dividends, interest and rents from investments	-826	-1,586
Decrease/(increase) in stocks		
(increase)/decrease in debtors	2,689	-773
increase/(decrease) in creditors	-877	-2,381
<b>Net cash Generated in operating activities</b>	<b>6,791</b>	<b>15,799</b>
	<b>2023</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Analysis of cash and cash equivalent</b>		
Cash in hand	100	100
Short term deposit (less than 3 months)	188,288	203,472
<b>Total cash and cash equivalents</b>	<b>188,388</b>	<b>203,572</b>

## **Bramhall Methodist Church Accounting policies**

### **1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 1993. There have been no changes in accounting policies in the year.

### **2 Fund Accounting**

General funds are Unrestricted funds which are available for use at the discretion of Church Council in furtherance of the general objectives of the charity and which have not been designated for other purposes

Designated funds comprise Unrestricted funds that have been set aside by Church Council for particular purposes. The aim and use of each designated fund is set out below.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and uses of each Restricted fund is set out below.

Endowment Funds are restricted funds representing gifts where the Capital is normally unavailable for spending and the income from which is either Restricted or Unrestricted.

#### *Designated Funds*

##### **Thrift Shop**

The Thrift shop funds shows the activity of the Charity shop run by the Church. The surpluses, after payment of a contribution for the upkeep of the premises and charitable donations made by the Thrift shop Committee, have been designated by Church Council for use in special projects and not for the normal running costs of the Church. Such special projects should have widespread support amongst the membership of the Church and currently include supporting youth work in the village of Bramhall as well as donations to local and international charities as from time to time determined by Church Council

##### **Coffee Shop**

The Coffee Shop fund shows the activity of the Coffee shop run by the Church, and staffed by Volunteers from most of the Churches in Bramhall. The surpluses after a contribution towards the premises cost and money for the development and equipment of the shop have been designated by Church Council to be given to support Christian projects preferably but not exclusively in Bramhall and the wider Stockport and Manchester area.

##### **Property renovation**

The Property Renovation fund represents funds set aside from previous surpluses and designated by Church Council for major repairs to the suite of Church buildings

#### *Restricted Funds*

##### **Pre-School**

The Pre-School fund shows the activity of the Pre-School run by the Church. Any surpluses after payment of staff and other costs including a contribution towards premises costs are to be used to support the Pre-School.

##### **Bitesize Fund**

Bitesize is a project run by the Church to support mission and witness on the Coleshaw Farm estate. The fund represent grants and donations specifically for this project less costs incurred in delivering it.

## **Accounting policies continued**

### **3 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive the income and the amount can be quantified with reasonable accuracy.

Incoming resources are received in cash from donations, church activities, grants and property income.

Grants receivable are accounted for in the period in which they are awarded and are allocated to the fund to which they relate.

Cash donations, Thrift shop, Coffee shop and Pre-School income are included in full in the Statement of Financial Activities on a receivable basis.

Contributions towards premises costs by Thrift shop, Coffee shop, Pre-School and other Church organisations are treated as Income and expenditure in the Income and expenditure accounts and as a transfer in the Fund accounts.

Incoming Resources are allocated to the activity to which they relate, as set out in the Church Vision document. Incoming resources from general congregational giving and from Premises Income are allocated to the Resources activity.

### **4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate to the activity to which they relate, as set out in the Church Vision document. Costs that underpin all the various activities such as Ministry and Premises costs are shown in the Resources activity.

Grants payable are charged in the year that the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### **5 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### **6 Tangible Fixed Assets**

The Church and associated building are legally owned by the Methodist Connexion. The local church charity does therefore not own the buildings nor are they entitled to any proceeds on sale. Therefore these charity accounts do not include any value for the Church and associated premises. All expenditure on the Church Buildings is therefore considered as maintenance and charged to the appropriate fund account in the year it is incurred.

All expenditure on Office equipment and Machinery is written off as incurred.

### **7 Communion/Special collections**

Special Collections are taken regularly for other organisations and Charities. Such collection money does not form part of the Resources of the Church as any money held is due to be paid over to the organisations collected for.

Note 2 gives a memorandum record of the collections during the year.

### **8 Gifts in Kind/Volunteers**

Gifts in kind, particularly gifts to the Thrift Shop, and Volunteer time are not valued in these accounts because of the difficulty of identifying and valuing them.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2024**

**NOTES TO THE ACCOUNTS**

	<b>Actual 2023</b>	<b>Actual 2024</b>
<b>1 Grants World Neighbourhood and Community</b>		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
<b>2 Special Collections</b>		
Wellspring	60	787
Action For Children	1,487	1,119
Big Feed		665
Christian Aid	828	1,601
CAP	180	200
Foodbanks	6,521	8,593
MIND		609
World Mission	279	580
Easter Egg appeal		270
Methodist Mission in Britain	301	
Human In Need		689
Walthev House	528	
Boaz Trust		1,063
Warm Fund		2,219
All We Can	548	261
Dec Turkey/Syria	856	
Seashell Trust	845	
Methodist Homes	525	727
Alzheimers	759	
National Literacy	537	
Message Trust	815	
Leprosy	271	166
Compassion UK	50	
Sri Lanka	155	
St Anns Hospice		817
Toy service/Shoebox	554	640
Bitesize		550
	<u>16,099</u>	<u>21,556</u>
<b>3 Creditors</b>		
Property Accruals	1,672	-1,904
Other Accruals	4,831	6,799
Pre-school	5,909	5,138
PAYE/NI		
	<u>12,412</u>	<u>10,031</u>
<b>4 Debtors</b>		
Gift aid receivable	10,635	12,475
Property and General	250	420
Pre School	4,393	3,155
	<u>15,278</u>	<u>16,050</u>
<b>5 General</b>		
<b>At start of year</b>	37,344	26,461
Surplus/(Deficit) from General Account	- 6,147	17,332
Transfer To Property Renovation Reserve	- 4,736	-15,000
<b>At end of year</b>	<u>26,461</u>	<u>28,793</u>
<b>6 Trust Funds</b>		

There are no separate restricted trust Funds.

All legacies which are held by TMCP are for general use and therefore have been taken through the general account.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2024**

**NOTES TO THE ACCOUNTS**

	<b>2023</b>	<b>2024</b>
<b>7 Property Renovation Reserve</b>		
<b>At start of year</b>	750	0
Grants and donations	1,100	
Expenditure on the back hall	-6,586	
Transfer from General account	4,736	15000
<b>At end of year</b>	<u>0</u>	<u>15,000</u>
<b>8 Bitsize Church</b>		
<b>At Start of year</b>		1,908
<i>Income</i>		
Caleb Grant		6,000
BMC Thrift Shop	2,000	3,000
Communion Collection		550
Individual donations	1,200	1,250
<b>Total Income</b>	<u>3,200</u>	<u>10,800</u>
<i>Less Expenditure</i>		
Food and Hospitality		1,350
Room Hire		840
Media Equipment and Liscence		1,113
Publicity and promotion	1,020	883
Children and Junior Church	248	71
Sundry	24	325
<b>Total Expenditure</b>	<u>1,292</u>	<u>4,582</u>
<b>At end of year</b>	<u>1,908</u>	<u>8,126</u>
<b>9 Special projects reserve</b>		
<b>At start of year</b>	9,550	9,550
Transfer from Thrift Shop		
The Mill (Millennium Youth Coffee Bar)		
Hotshots		
<b>At end of year</b>	<u>9,550</u>	<u>9,550</u>

**BRAMHALL METHODIST CHURCH**

**THRIFT SHOP AND COFFEE SHOP ACCOUNTS**

**YEAR ENDED 31st AUGUST 2024**

**Note 10**

	<b>THRIFT SHOP</b>		<b>COFFEE SHOP</b>	
	<b>Actual 2023</b>	<b>Actual 2024</b>	<b>Actual 2023</b>	<b>Actual 2024</b>
<b>INCOME</b>				
Sales	39,922	44,655	28,934	31,693
Donation	820	135		110
Miscellaneous income				145
<b>TOTAL INCOME</b>	<u>40,742</u>	<u>44,790</u>	<u>28,934</u>	<u>31,948</u>
<b>EXPENDITURE</b>				
Occupation Charges	9,300	9,300	7,500	7,500
Coffee Shop Supplies			6,269	6,215
Churches Together Bramhall and Woodford			3,500	3,500
Strawberry Tea	58	101		
Equipment for Premises	150	218	6,966	6,384
Miscellaneous Expenditure	820	870		
Contribution to Coffee shop works				
<b>TOTAL EXPENDITURE</b>	<u>10,328</u>	<u>10,489</u>	<u>24,235</u>	<u>23,599</u>
Surplus/Deficit for the year	30,414	34,301	4,699	8,349
<b>Community Grants and Donations</b>	28,500	32,000	0	0
	<u>1,914</u>	<u>2,301</u>	<u>4,699</u>	<u>8,349</u>
<b>Transfer</b>				
<b>Transfer Special Projects Reserve</b>			0	0
<b>Balance for year</b>	1,914	2,301	4,699	8,349
Balance 1.9.2023	17,205	19,119	20,475	25,174
<b>BALANCE 31.8.2024</b>	<u>19,119</u>	<u>21,420</u>	<u>25,174</u>	<u>33,523</u>

**DONATIONS**

	£		£
Embrace the Middle East	1,000	Brought Forward	17,000
St Anns Hospice	1,000	Parkinsons UK	1,000
Together Trust Centre	1,000	Air Ambulance North West	1,000
Beechwood Cancer Care	1,000	The Veterans Charity Uk	1,000
Action Cerebral Palsy	1,000	Bowel Cancer UK	1,000
Copperdale Trust	2,000	Support Dogs	1,000
British Red Cross Ukraine appeal	2,000	Mary's Meals	1,000
BMC Bitesize Church	3,000	The Wellspring Stockport	1,000
Macmillan Cancer support	1,000	Sightsavers	2,000
Signpost Stockport Carers	1,000	Practical Action	2,000
Derian House Childrens Hospice	1,000	British Red Cross-Gaza	3,000
Disability Stockport CIO	1,000	Ikasi Youth	1,000
Seashell Trust	1,000		
carry forward	17,000	<b>TOTAL</b>	<u>32,000</u>

**BRAMHALL METHODIST CHURCH PRE-SCHOOL**

**STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2024**

**Note 11**

<b>INCOME</b>	<b>2023</b>	<b>2024</b>
	£	£
SMBC Grants:-		
Total Applicable for year	148,109	182,261
Fees including deposits	89,120	63,272
Donations		500
Outings and Events	835	
Christmas Fair/Fundraising	416	322
Children's uniforms	435	492
Sundry		
Bank Interest	720	1,170
* Net of Floats & expenses		
	239,635	248,017
Surplus on ordinary activities	11,640	12,145
	11,640	12,145

<b>EXPENDITURE</b>	<b>2023</b>	<b>2024</b>
	£	£
Employment costs	185,459	185,223
BMC re Room Usage	23,001	24,501
Education Resources	1,188	2,175
Stationery & Sundries	5,526	5,733
Children's Materials	1,209	1,182
Equipment & Resources	2,609	7,292
Refunds of Deposits & Fees	224	400
Staff Training	866	1,214
Outings . Events, Gifts	1,020	629
Staff & Children's uniforms	550	1,426
Accountant's Fees - Payroll	1,743	1,934
I.T. Materials & Support	3,546	245
Ofsted and safeguarding fees	334	269
Fish tank	720	720
Sundries		
Maintenance		2,929
	227,995	235,872
(Deficit)/Surplus on ordinary activities	<b>11,640</b>	<b>12,145</b>
	239,635	248,017
Refurbishment and Renovation	2,723	24,686
<b>Net deficit/ surplus for year</b>	<b>8,917</b>	<b>-12,541</b>
	11,640	12,145

<b>FUND</b>	<b>Actual 2023</b>	<b>Actual 2024</b>
Balance 1st.September 2023	102,852	111,769
(Deficit)/Surplus for year	8,917	-12,541
Balance 31st.August 2024	<u>111,769</u>	<u>99,228</u>
Bank balance	113,285	101,209
Debtors	4,393	3,155
Creditors	-5,909	-5,136
	<u>111,769</u>	<u>99,228</u>

**BRAMHALL METHODIST CHURCH**

England & Wales - Charity number 1130747

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# Accounts

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# BRAMHALL METHODIST CHURCH

## Annual Report 2023-24



**Bramhall**  
Methodist Church

*Living out the love of Jesus*

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We are a church that seeks to live out the love of Jesus

**faith**

Where all can  
encounter God and  
grow in faith

**people**

Where all can belong,  
and be encouraged  
and supported

**mission**

Where we long to see  
God's kingdom grow  
and flourish

**community**

Where God's love in  
action is seen in our  
village and beyond

**Services**

Worship services in our main building are held weekly on Sundays and Thursdays. These are often live-streamed and services in church can also be heard by phone. Worship takes a variety of traditional and contemporary forms, with Connect, our more informal service, taking place in Centrepoint. A relaxed and informal evening service is held on the first Sunday of the month in the Welcome Area. Messy Church is a very different format designed for families and takes place monthly. There have been some joint Sunday morning services with Connect, alternating between Church and Centrepoint. Holy Communion is celebrated monthly in both buildings and on Easter Sunday jointly on the Forecourt. Membership services have been held in both Sunday morning services. Wedding and Baptism services are held as required.

**Service times**

Sunday

- 10.00am : Traditional worship in Church  
*Providing the opportunity to reflect on scripture, pray and worship together.*
- 10.00am : Contemporary worship in Connect  
*A more informal service, seeking God's vision and purpose for our world and ourselves as we worship.*

Thursday

- 10.00am : A mid-week oasis of song, prayer, reflection and worship.

Monthly Sunday worship

**1<sup>st</sup> Sunday** : Monthly evening worship takes place at 6.30pm in the Welcome Area.

**3<sup>rd</sup> Sunday at 3** : A new short informal service is held in the Welcome Area on the 3<sup>rd</sup> Sunday of the month at 3pm, followed by refreshments and fellowship.

**4<sup>th</sup> Sunday** : Messy Church from 4pm

### Flower Ministry

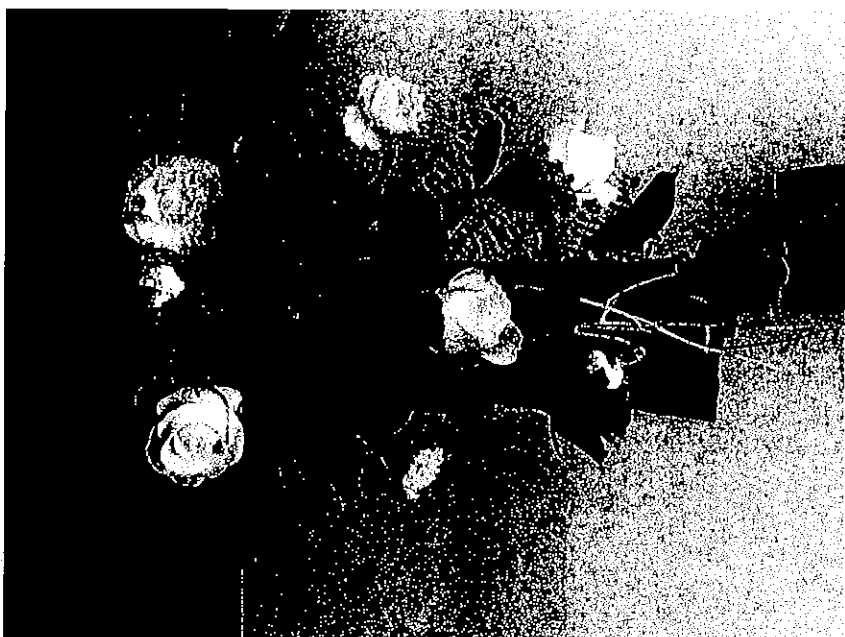
Our work with Church flowers this year seems to have been greatly appreciated and we are managing despite finding fewer people who are able to help with the arranging due to illness and other pressures at home. However, extra volunteers do come forward for our special Church festivals and this is a great help.

Harvest Festival, Christmas and Easter especially inspire us to do justice to our lovely church and our contribution with flowers enhances God's House. After services, flowers are also taken to those who are ill or celebrating a special occasion – which is much appreciated.

Please let us know if you would like to join the team – all help is very welcome!

### Lent Discussion Groups

This year the Lent groups met in the Fellowship room to discuss the 'Justice-seeking church'.



**Indoor Bowls**

This has been a successful year, regarding the membership of the club. We held a club lunch in January for members. The new season will recommence at the beginning of October and run through to the following March. All are welcome to come and enjoy a couple of hours of good fun. No experience necessary.

**Badminton**

We meet for mixed doubles on Mondays 8-10pm and Ladies doubles every Wednesday 1.30-3pm in the Community Hub. We have a good number of players, often 6 or 7 in a session, with a wide range of ages. We have recently welcomed some new faces to the club. For more information, please contact Ann Durnford.

**Art and Craft Group**

The BMC Art and Craft Group meets every Monday in the Community Hub from 2.00-4.00 pm. We share the large room and join together for refreshments during the afternoon.

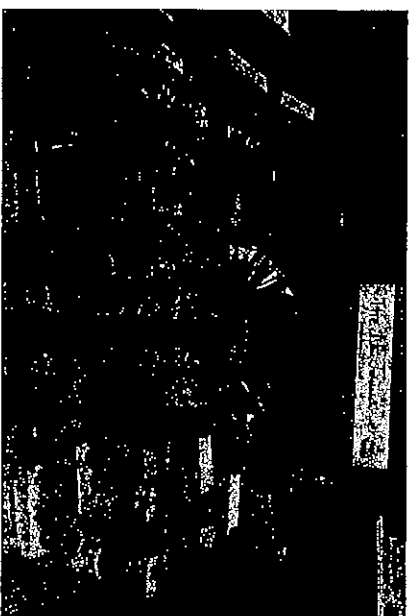
We have about ten members in each group and would welcome anyone who is interested in joining us for either Art or Craft. Please contact either Margaret Burgess for craft or Ann Bonner for the art group.

Members choose their own activity and although we have no direct instruction - members help and encourage one another with good advice! We look forward to welcoming you to either group.

### Messy Church

Messy Church is a vibrant group that takes place on the fourth Sunday of each month from 4pm, bringing together around 15 to 20 children with their parents, grandparents or carers. The emphasis is on fun and creativity whilst hearing more about the Bible.

Each Messy Church includes fun crafts, and a short time of celebration, followed by tea, which is an opportunity for socialising and building connections among the children, volunteers, and parents who attend.



The success of Messy Church is down to the dedicated group of volunteers who generously contribute their time and effort. Their enthusiasm and commitment create a positive and welcoming environment, ensuring that each session runs smoothly, and participants feel valued.

### Christingle and Light Up Bramhall

The Christmas period provides many opportunities for inviting people to hear of the good news of Jesus and experience Christian fellowship. We took part in 'Light up Bramhall' with lantern making and a bouncy castle in the Community Hub which was very popular. Christingle on Christmas Eve is a lovely start to the Christmas festivities, with many from our local community coming together to hear the Christmas story and make Christingles. Cathy, our Children and Families worker was turned into a giant Christingle!



### **Baby Chat**

Baby Chat, which re-commenced in February 2023 post Covid on Friday mornings, provides a warm and welcoming space, and has successfully created a supportive community for new mothers, enabling them to connect on a personal level. The platform has become a valuable space for mums to discuss their parenting journeys, seek advice and share the joys & challenges of motherhood. Since inception, Baby Chat has played a crucial role in building a sense of camaraderie and contributing to a stronger support network within the community.

### **Seedlings**

In October 2023, the Seedlings program was introduced as an extension of Baby Chat, catering specifically to pre-school children. Seedlings offers a lively and engaging environment where children can play, participate in craft activities and enjoy storytelling sessions. The inclusive nature of Seedlings is evident, with parents, grandparents and caregivers actively participating.

A heartfelt expression of gratitude goes to the dedicated volunteers who have been instrumental in the success of both Baby Chat and Seedlings.



**BABY CHAT**



**SEEDLINGS**

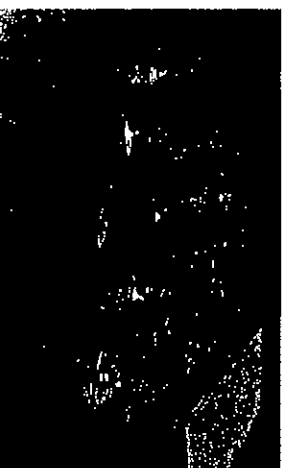
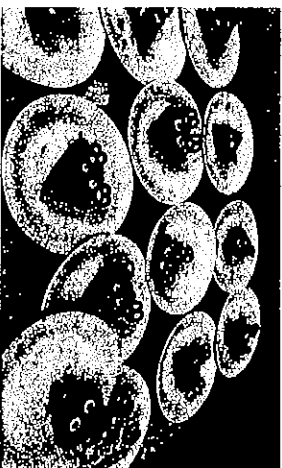
**11<sup>th</sup> Bramhall Brownies**

We had a full Brownie unit with 24 girls last year, and whilst we have recently seen eight Brownies move up to Guides we will be full again soon as new Brownies join us after Easter. We meet in Centrepoint on Wednesday evenings.

In February and March we did our Power Girl award. One of our Dads works for Electricity NW and we had great fun with a thermal camera in Centrepoint working out where the hot spots were. In March we had fun at Chill Factor® on the snow slides, downhill donuts and sledge racing. It was lovely to see the confidence growing as the evening progressed. In June we went to Magic and Mayhem at Waddow Hall in Lancashire and slept in a big top. The weather was very warm and there were lots of great activities including circus skills, craft, toasting marshmallows and inflatables.

In the autumn term we attended the Bramhall Remembrance Parade, and in the previous meeting we had decorated glass tea light holders to help us remember someone.

We had a cake sale for Children in Need and raised £230 and all enjoyed making and eating cakes. In December we went to see the latest Disney film, Wish. This is a national event where Girlguiding takes over whole cinemas across the country.



**Pre School**

Wow, what a fantastic year it's been at preschool! We're thrilled to have 65 energetic little learners on board, supported by our incredible team of 13 dedicated staff members. The passion and energy of our team shines through every day, and we're proud to say it's been recognised in our recent Ofsted report.

We've been busy sprucing up our outdoor play area, and let me tell you, it looks absolutely fabulous! The kids are loving it, and it's definitely extended the fun factor out there by quite a bit. Our Class Reps meetings are also a hit every week! The reps come armed with their badges and clipboards, ready to discuss the "very important matters" with Mrs. Lomax. Trust me, they always have something interesting to say!

Our magic story box continues to spark imagination each week, and our visits to Hillbrook Grange are now a regular highlight. And who can forget the 8by8 football sessions? They're a firm favourite. We even had Ivy's daddy bring his fire engine one day!

One of our best-loved activities has been our Mystery Readers. Picture this: clues are read out, and the children have to guess which parent, grandparent, or family member is stepping in to read for the day. It's always a blast!

We're big on keeping parents in the loop too. From parents' evenings to stay and play mornings, we love giving families a sneak peek into the magic that happens at our pre-school. And let's not forget the epic discos organised by our parent rep Maryona each term.



## **Thrift Shop**

The Thrift Shop continues to flourish with a steady flow of incoming goods which are sorted and sold by our faithful volunteers.

Since the AGM 2023 the Thrift Shop has been able to donate £25,500 to various charities, locally and much further afield, including the Red Cross Ukraine Appeal. All the charities are nominated by the Thrift Shop volunteers.

From March 2024 the Thrift Shop will be supporting the Bitesize Church project by donating £6,000 annually for a period of three years.

We are thankful to be able to continue each year with our Christian outreach to those in need.

## **Monthly Communion Collections**

The Communion Collections group (or Charitable Giving Group) meets twice a year and is responsible for deciding which charities BMC raises money for.

Charities supported in this way over the last twelve months include The Message Trust, Methodist World Mission, Christian Aid, Methodist Homes for the Aged, Action for Children, The Leprosy Mission, Foodbanks, Wellspring, St Ann's Hospice, Wythenshawe Warm Fund, All We Can, Mind, The Fund for Human Need, Bite Size Church.

Excluding Foodbanks, Wythenshawe Warm Fund and Action for Children (covered elsewhere in this report), over £5,000 has been raised via the Communion Collections. Thank you to everyone for your generosity.

Please do let Sarah or one of the Stewards know if you would like to nominate any charities - local, national or international - to be included in the monthly collections.

### Bramhall Repair Café

As part of the Bramhall Green Network, since April 2023 we have been pleased to host the Bramhall Repair Café on the first Saturday of each month, 10am till 12 noon.

At the Repair Café volunteers try to repair household items, and pass some repair skills on to the people who bring items in. We repair small electricals like hair straighteners, lamps, food mixers, vacuum cleaners. We mend clothes that have holes or seams and hems coming apart. An upholsterer is keen to put new life back into small furniture. General repairers will fix things like punctures in bike and pram tyres and try to put back together broken objects. All this is done in a friendly environment with tea and cake!

By repairing we save items going to landfill, save the carbon emissions of remanufacturing and earth's precious finite resources, it helps raise the idea of fixing things into all our consciousness again and gives people an opportunity to go somewhere to get help to fix things. By providing this example we hope it will show policy makers the need to put laws in place which ensure manufacturers make items that can be fixed, so we can all live more sustainably in our shared world.



On the expense side utility costs & cleaning, proved challenging. In January we renewed our gas & electricity contracts to 31st December 2025 on favourable but increased rates. Cleaning costs increased again partly due to increases in the Living Wage feeding through. Overall, our property income is sufficient to cover day-to-day maintenance of the church buildings and utility costs.

Our thanks go Mike Calow who looks after our heating needs, Rachel Pennells who organises day to day maintenance & liaises with hirers, and Claire Lee who arranges to pay the property related invoices.

Looking ahead we have plans to extend our solar generation subject of course to raising sufficient funds. The radiators in Centrepont are struggling with our heating requirements so we will look to upgrade those at some point.

Thanks for your continued support.

### **Church Gardens**

The last year has been challenging. There are just three of us attending to the gardens. Elaine Bates mows the lawns, weeds, prunes and clears the pathway by the side of Centrepont. Gill Day is on a mission to eradicate weeds from the front of church. Lynne Ormiston weeds, prunes and tries to keep the flower beds in front of the main doors looking presentable. We have introduced new planting to these beds which has filled them up.

The side bed by the minister's parking space has also benefited from some TLC. The drive has been widened by cutting back the laurel hedge. The saplings donated by The Woodland Trust for the Queens canopy are doing well.

Elaine is stepping down for a while so it would be great if more people could help out. Or just come down when you have a minute or two and weed or cut back what you think is over growing. We have no agenda.

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT**

**YEAR ENDED 31<sup>st</sup> AUGUST 2023**

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT and ACCOUNTS**

**YEAR ENDED 31st AUGUST 2023**

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## **Bramhall Methodist Church**

### **Trustees Report**

#### **Achievements and Performance**

Bramhall Methodist Church is a welcoming church of around 300 members that reaches out to the Bramhall Village Community with a wide range of opportunities to nurture faith and to share fellowship.

It is a registered charity, part of the The Methodist Church in Britain, one of twelve churches that make up the Bramhall and Wythenshawe Methodist Circuit, and a member of the eight-strong inter-denominational Churches Together in Bramhall and Woodford network that promotes unity among Christian Churches.

The church is also connected to the Messy Church movement that fosters informal, family-friendly worship for those who might shy away from more traditional church services.

The numerous charitable and socially responsible causes it embraces include:

- Christian Aid- that fights to bring an end to poverty around the world;
- Fair Trade- which aims to secure better prices, decent working conditions and fairer terms of trade for farmers and workers in the developing world;
- Action for Children- a charity actively supported by the Methodist Church that strives to make life better for the UK's most vulnerable children and young people.
- Eco-Church: A Rocha UK's award scheme for Churches-we hold the silver award, recognising the importance we place on caring for God's world.

We seek to be a people who love God each other and the World.

We aim to be a church that lives out the love of Jesus, where everyone can: belong and feel at home; discover and grow in faith; receive support for daily life; contribute and get involved in church life.

We assess our performance under 4 domains (as set out in the Income and Expenditure account): Worship Prayer and Christianity Explored; Children and Young people; Fellowship and Supporting Life's Journey and World Neighbourhood and Community.

The annual report which is filed with these Financial statements sets out in detail the activities of the Church and we set out in this report the key highlights.

The Church has a large suite of buildings, the Church itself, the Church Centre and the Centrepoint building and is located in the Centre of the Village of Bramhall. Our aim is to be a community hub: key activities are regular worship; service to the Community through the running of a Pre-school (in the Church centre) and a Coffee shop and Thrift shop (in the Centrepoint building); and hiring out our facilities for community activities.

#### *Worship Prayer and Christianity explored*

We currently have around 300 members, having had around 400 members for many years.

Worship services in our main building are held weekly on Sundays and Thursdays. These are often live-streamed and services in church can also be heard by phone. Worship takes a variety of traditional and contemporary forms, with Connect, our more informal service, taking place in

Centrepoint. A relaxed and informal evening service is held on the first Sunday of the month in the Welcome Area. Messy Church is a very different format designed for families and takes place monthly. A new short informal service is held in the Welcome Area on the 3<sup>rd</sup> Sunday in the month at 3pm, followed by refreshments and fellowship. There have been some joint Sunday morning services with Connect, alternating between Church and Centrepoint. Holy Communion is celebrated monthly in both buildings and on Easter Sunday jointly on the Forecourt. Membership services have been held in both Sunday morning services. Wedding, Funeral and Baptism services are held as required.

We regularly meet in small groups to explore our faith with over 100 members attending Life and House Groups regularly.

Worship night provides a monthly time and space for informal worship, reflecting on a particular passage of scripture and has been meeting every four weeks.

Prayer is a vital aspect of church life.

- The Church Prayer diary remembers a church member each day and offers other ideas for personal prayer.
- Opportunity for personal prayer at each Connect service
- A zoom prayer meeting each Tuesday at 9.30am
- The BMC email prayer network has people ready to respond to prayer requests. There are a number of Connect4 WhatsApp prayer groups.

We also run other special classes; notable events in the year were the Ultimate Book Club, which completed during the year and our Lent lectures, which this year considered the 'Justice Seeking Church' report approved by The Methodist Conference in the year.

#### *Children and Young People*

As well as our regular Sunday morning Sunday school we run a monthly Messy Church service attended by over 15-20 children and their parents. We employ a part time youth and family worker who is re-invigorating our work with children. In February 2023 we re-commenced Baby Chat which provides a warm and welcoming space, and has successfully created a supportive community for new mothers, enabling them to connect on a personal level. In addition in October 2023 we launched Seedlings. This is for Pre-school children and offers a lively and engaging environment where children can play, participate in craft activities and enjoy storytelling sessions. The Church is also linked to: the 1<sup>st</sup> Woodford scout group; 12 Bramhall Rainbows; 11th and 12<sup>th</sup> Bramhall Brownies; and 11<sup>th</sup> Bramhall Guides.

In addition, the Church runs its own Pre-School, rated 'Good' at its last Ofsted inspection. This has been open throughout the year.

#### *Fellowship and Supporting Life's Journey*

The annual report sets out the many activities of groups that meet to give fellowship to one another. These range from choirs to rambling and everything in between.

Our Pastoral care visitors continue to provide a hugely valued service to individuals across the church family.

### *World Neighbourhood and Community and Mission*

Bitesize Church was launched in September 2023. Following an extended period of planning, preparation and prayer, on Sunday 10<sup>th</sup> September 2023 Bitesize Church met for the first time. Bitesize Church is a new form of church established at the heart of the community of the Coleshaw Farm estate near Handforth. Bitesize meets on the second Sunday of each month from 10.00am.

The Coffee shop provides a service to the local community where people can meet and chat. It continues to welcome customers from 10-15am-12.30pm six days a week. It serves a variety of bean-to-cup Coffee. Tea, Hot Chocolate, freshly baked scones, toasted tea cakes etc. by willing volunteers in a friendly atmosphere.

The Thrift shop provides an opportunity for re-cycling goods as well as being a point of social contact. As a charity shop it sells goods at reasonable prices and supports other charities with specific goods, e.g. Manchester mission with warm men's clothing. After a donation to the Church, for use of the premises, money raised by the Thrift shop is distributed to local, national and international charities. The Thrift shop was fully operational during 2023 and the accounts contain a record of the giving to charity.

Communion Collections are held monthly to support a wide range of Charitable and other good causes. In particular, the Church supported two local foodbanks raising over £7,050 and at Christmas we raised £2,200 through donations to the 'Warm Fund' to help families in the Brownley Green area of Wythenshawe to top up their gas and electricity meters.

Moss Hey Primary School continues to support our foodbank project through donations every half-term as well as their annual Harvest Festival. In total we have taken approximately 400 bags of food to the two foodbanks over the past 12 months- this includes more than 50 bags of food donated at the Moss Hey Primary School Harvest Festival as well as 20 bags every two months from the school.

Other activities include the Thursday Club for older people and the hosting of the Bramhall Repair Café.

### **Financial Review**

The Charity recorded net outgoing resources of £10,883 (2022 incoming £640) on the General and Property unrestricted reserve and in total, including designated and restricted funds, a net incoming of £5,805 (2022 incoming £8,012).

Financially, we have seen income from hiring out our Property increase, with the opening up of our premises and our strategy to be a community hub. However, our Congregational giving has reduced as our congregational numbers have declined.

Unrestricted funds have reduced to £80,304(2021 £85,324). Of these funds £0 (2021 £750) is reserved for future maintenance, repair and improvement to our suite of buildings.

The reduction occurred primarily because of the completion of the refurbishment of the back hall to make it a Community hub and the deficit of income over expenditure on the General Account of £6,147.

### *Building developments*

Spending was limited to the completion of the Community Hub in the year and normal repairs and maintenance spend. The later was inflated by significant spend on the electronic doors to the entry to the church.

Restricted funds:

The Pre-School is treated as a restricted fund and holds a reserve of £111,769 (2021 £102,852) an increase of £8,917 (2022 decrease £6,388) compared to the previous year.

Income specifically raised for Bitesize church and expenditure on Bitesize Church has been shown in a new Restricted fund.

#### *Policy on reserves*

The Church council approves a detailed reserve policy each year for each of the unrestricted and restricted funds.

In summary the General and Property reserve is set at a level to absorb the occasional year where this account is in deficit.

Other designated reserves for the Thrift shop and Coffee shop are set to provide working capital for those operations and a hedge against the risk of equipment failure or the crystallisation of other risks

The Trustees are conscious of the significant suite of buildings that they are responsible for maintaining. In 2020 and 2021 and to a lesser extent in 2022 significant spending has taken place from this reserve and the Trustees consider that this reserve needs strengthening to make sure that the buildings can be maintained to their current high standards.

#### *Principal funding sources*

Donations from the congregation, donations from Pre-school, Coffee shop and Thrift shop to reflect premises use and room hire fees from outside organisations.

#### *Investment policy and Objectives*

The Charity invests surplus funds with either the Trustees for Methodist Church purposes (TMCP) or the Central Finance Board of the Methodist Church. All investments are cash based.

#### **Plans for the future**

##### *People*

Sarah Parkin remains our Minister.

Our Lay pastor in the period was Matt Hill but he left us in July 2023. In January 2024 we appointed Jo Smith as our part-time Pastoral worker.

Catherine Armstrong is our Children and Family worker and Rachael Pennells our office administrator.

#### **Structure, governance and management**

The Methodist Church is constituted under the Methodist Church Act 1976. The local Church is part of the national Methodist Church (the Connexion). The local church's property is held on Model Trusts by the Custodian Trustee, The Trustees for Methodist Church Purposes. Management of that property, and responsibility for the local church's spiritual and financial affairs, is delegated to the local Church Council to act as Managing Trustee.

Bramhall Methodist Church is a registered Charity number 1130747.

### *Recruitment and appointment of trustees*

Some members are appointed to Church Council by virtue of the office they hold within the life of the church. The Church Council is responsible for making such appointments. The Church Stewards and representatives of the congregation are appointed at the Church General Meeting held in early summer each year.

### *Induction and Training of Trustees*

Trustees are periodically reminded of their legal obligation under Charity law.

### **Organisational Structure**

The Managing Trustees administer the charity. They meet at least twice a year. There is a Resources Committee that has delegated powers to deal with finance and property matters, plus other sub-committees that meet regularly. A proportion of the Trustees are appointed each year by those attending the Church General meeting, held usually in April, and which all members are entitled to attend and vote. According to the rules and regulations of the Methodist Church such trustees normally serve for a maximum period of 6 years.

### **Major Risks and management of those risks**

The Church Council has a range of policies, which are updated regularly, covering the following areas.

Safeguarding, working with children and vulnerable adults

Health and Safety

Financial and office systems

Hazards – fire etc.

The Trustees in particular take their responsibilities for Safeguarding young people and vulnerable adults very seriously and have a Safeguarding officer in place who attends the Resources Committee meetings and Church Council meetings.

The Trustees retain a full suite of insurance policies with a specialist Church Insurer – Methodist Insurance Ltd.

More longer-term risks are the increased age of the congregation and potential for large repair and maintenance cost to the buildings.

In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years.

### **Public Benefit**

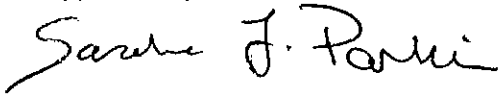
The Trustees confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission for England and Wales.

**Trustees**

The trustees who served during the year are as follows:

Catherine Armstrong	Matt Hill till 30/7/23	Anna -Louise Power
John Benvie	Claire Lee	John Sandford
Ian Castledine	Carole Lomax from 13/7/22	John Theakston till 30/4/23
Angela Clowes	Kenneth Low	Alison Thornley
Gillian Day from 18/1/23	Roo Lumb	John Thornley
Nigel Day from 20/4/23	Wesley McKee till 30/4/23	Eleanor Wright till 30/4/23
Philippa Fitzpatrick from	June Nightingale	
Sue Graham from 30/4/23	Lynne Ormiston	
Christine Hall	Sarah Parkin	

Approved by the Trustees on 23<sup>rd</sup> June 2024 and signed on their behalf by;



Reverend Sarah Parkin - Trustee

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report to the trustees on my examination of the accounts of Bramhall Methodist Church for the year ended 31 August 2023.

### **Responsibilities and basis of report**

As the charity trustees of Bramhall Methodist Church 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 Bramhall Methodist Church 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**

Since Bramhall Methodist Church gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Bramhall Methodist Church 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 accounting 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.

  
.....

J. P. Roper FCA  
Independent examiner  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

26 June 2024

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**SUMMARY**

**31st August 2023**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable Activities**

**Net Incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2022**

**FUND BALANCE carried forward 31st AUGUST 2023**

	<b>Actual 12 months 31.8.2023 Unrestricted</b>	<b>Actual 12 Months 31.8.2023 Restricted</b>	<b>Actual 12 months 31.8.2023 Total</b>
Income from donations and legacies	147,678	3,200	150,878
Income from charitable activities	106,990	239,635	346,625
Investment Income	828		826
<b>TOTAL INCOMING RESOURCES</b>	<b>255,494</b>	<b>242,835</b>	<b>498,329</b>
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	<b>283,515</b>	<b>209,009</b>	<b>492,524</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>-28,021</b>	<b>33,826</b>	<b>5,805</b>
<b>Gross transfers between funds</b>	<b>23,001</b>	<b>-23,001</b>	<b>0</b>
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>-5,020</b>	<b>10,825</b>	<b>5,805</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-5,020</b>	<b>10,825</b>	<b>5,805</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2022</b>	<b>85,324</b>	<b>102,852</b>	<b>188,176</b>
<b>FUND BALANCE carried forward 31st AUGUST 2023</b>	<b>80,304</b>	<b>113,677</b>	<b>193,981</b>

**31st August 2022**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable activities**

**Net Incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2021**

**FUND BALANCE carried forward 31st AUGUST 2022**

	<b>Actual 12 months 31.8.2022 Unrestricted</b>	<b>Actual 12 Months 31.8.2022 Restricted</b>	<b>Actual 12 months 31.8.2022 Total</b>
Income from donations and legacies	156,066		156,066
Income from charitable activities	128,643	212,909	341,552
Investment Income	134	37	171
<b>TOTAL INCOMING RESOURCES</b>	<b>284,843</b>	<b>212,946</b>	<b>497,789</b>
<b>TOTAL RESOURCES EXPENDED- Charitable activities</b>	<b>270,443</b>	<b>219,334</b>	<b>489,777</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
<b>Gross transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2021</b>	<b>70,924</b>	<b>109,240</b>	<b>180,164</b>
<b>FUND BALANCE carried forward 31st AUGUST 2022</b>	<b>85,324</b>	<b>102,852</b>	<b>188,176</b>

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**UNRESTRICTED FUNDS SUMMARY**

31st August 2023

	Actual 12 months 31.8.2023 Unrestricted Gen& Prop	Actual 12 Months 31.8.2023 Designated Thrft	Actual 12 Months 31.8.2023 Designated Special Pro	Actual 12 Months 31.8.2023 Designated Coffee	Actual 12 Months 31.8.2023 Designated Prop Ren	Actual 12 months 31.8.2023 Total
<b>TOTAL INCOMING RESOURCES</b>	184,718	40,742		28,934	1,100	255,494
<b>TOTAL RESOURCES EXPENDED</b>	230,666	29,628		16,735	8,588	285,617
<b>Net Incoming/(outgoing) resources before transfers</b>	-45,948	11,214	0	12,199	-5,488	-28,021
<b>Gross transfers between funds</b>	35,065	-9,300		-7,500	4,738	23,001
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	-10,883	1,914	0	4,699	-750	-5,020
<b>Other recognised gains/losses</b>	0	0	0	0	0	0
<b>Net movement of funds</b>	-10,883	1,914	0	4,699	-750	-5,020
<b>RECONCILIATION OF FUNDS</b>						
<b>FUND BALANCE 1st September 2022</b>	37,344	17,205	9,550	20,475	760	85,324
<b>FUND BALANCE carried forward 31st AUGUST 2023</b>	26,461	19,119	9,550	25,174	0	80,304

31st August 2022

	Actual 12 months 31.8.2022 Unrestricted Gen& Prop	Actual 12 Months 31.8.2022 Designated Thrft	Actual 12 Months 31.8.2022 Designated Special Pro	Actual 12 Months 31.8.2022 Designated Coffee	Actual 12 Months 31.8.2022 Designated Prop Ren	Actual 12 months 31.8.2022 Total
<b>TOTAL INCOMING RESOURCES</b>	226,939	36,396		21,508		284,843
<b>TOTAL RESOURCES EXPENDED</b>	219,299	24,284		16,329	10,531	270,443
<b>Net Incoming/(outgoing) resources before transfers</b>	7,640	12,112	0	5,179	-10,531	14,400
<b>Gross transfers between funds</b>	-7,000				7,000	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	640	12,112	0	5,179	-3,531	14,400
<b>Other recognised gains/losses</b>	0			0	0	0
<b>Net movement of funds</b>	640	12,112	0	5,179	-3,531	14,400
<b>RECONCILIATION OF FUNDS</b>						
<b>FUND BALANCE 1st September 2021</b>	36,704	5,093	9,550	15,298	4,281	70,924
<b>FUND BALANCE carried forward 31st AUGUST 2022</b>	37,344	17,205	9,550	20,475	750	85,324

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**RESTRICTED FUNDS SUMMARY 2023**

31st August 2023

	Actual 12 Months 31.8.2023 Restricted Pre- School	Actual 12 Months 31.8.2023 Restricted Bitesize Church	Actual 12 Months 31.8.2023 Restricted Total
<b>TOTAL INCOMING RESOURCES</b>	239,635	3,200	242,835
<b>TOTAL RESOURCES EXPENDED</b>	207,717	1,292	209,009
<b>Net Incoming/(outgoing) resources before transfers</b>	31,918	1,908	33,826
<b>Gross transfers between funds</b>	-23,001	0	-23,001
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	8,917	1,908	10,825
<b>Other recognised gains/losses</b>	0	0	0
<b>Net movement of funds</b>	8,917	1,908	10,825
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2022</b>	102,852	0	102,852
<b>FUND BALANCE carried forward 31st AUGUST 2023</b>	111,769	1,908	113,677

31st August 2022

	Actual 12 Months 31.8.2022 Restricted Pre- School
<b>TOTAL INCOMING RESOURCES</b>	212,946
<b>TOTAL RESOURCES EXPENDED</b>	219,334
<b>Net Incoming/(outgoing) resources before transfers</b>	-6,388
<b>Gross transfers between funds</b>	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	-6,388
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	-6,388
<b>RECONCILIATION OF FUNDS</b>	
<b>FUND BALANCE 1st September 2021</b>	109,240
<b>FUND BALANCE carried forward 31st AUGUST 2022</b>	102,852

**BRAMHALL METHODIST CHURCH****INCOME AND EXPENDITURE ACCOUNT****Summary of General and Property Account**

	<b>Actual 12 months 31.8.2023</b>	<b>Actual 12 months 31.8.2022</b>
<b>Total Income per detailed Income and Expenditure Account</b>	224,519	226,939
<b>Total Expenditure per detailed Income and Expenditure account</b>	<u>230,666</u>	<u>219,299</u>
<b>Surplus/Deficit for the year</b>	-6,147	7,640
	<u>-6,147</u>	<u>7,640</u>
<b>Net Surplus/Deficit for the year</b>	-6,147	7,640
	<u>-6,147</u>	<u>7,640</u>
	<u>-6,147</u>	<u>7,640</u>
<b>FUND BALANCE 1st September 2022</b>	37,344	36,704
<b>Transfer to Property Renovation Reserve</b>	<u>-4,736</u>	<u>-7,000</u>
<b>FUND BALANCE carried forward 31st August 2023</b>	<u>26,461</u>	<u>37,344</u>

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

**General and Property Account**

	Notes	Actual 12 months 31/08/2023	Actual 12 months 31/08/2023	Actual 12 months 31/08/2022	Actual 12 months 31/08/2022
<b>INCOME</b>					
<i>Worship, Prayer and Exploring Christianity</i>					
Donations and legacies		4,074		4,014	
<b>Total Other</b>			4,074		4,014
<i>Children and Young People</i>					
Fun Club		2,000			
<b>Total Other</b>			2,000		0
<i>Fellowship and Supporting Life's Journey</i>					
Halle Concerts				180	
Other					
<b>Total Course and Events</b>			0		180
<i>World Neighbourhood and Community</i>					
Eco Festival				2,439	
Praying for our planet			0		2,439
<b>Resources</b>					
Planned Giving		111,646		122,612	
Loose Cash		3,366		2,683	
Income Tax Refund		27,492		26,757	
<b>Total Offering and Tax Reclaim</b>			142,504		152,052
Contributions from Church organisations - Church Centre		25,695		25,316	
Contributions from Church organisations - Centrepont		17,700		16,800	
Room Hire external Church Centre		3,835		406	
Room Hire external Centrepont		25,221		24,493	
Fees		378			
Ground Rent and Sundry		2,386		1,105	
<b>Total Property Income</b>			75,115		68,120
Bank Interest		826		134	
<b>Total Interest and Investment Income</b>			826		134
<b>Other</b>					
<b>TOTAL INCOME</b>			<b>224,519</b>		<b>226,939</b>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

General and Property Account

	Notes	Actual 12 months 31/08/2023	Actual 12 months 31/08/2023	Actual 12 months 31/08/2022	Actual 12 months 31/08/2022
<b>EXPENDITURE</b>					
<i>Worship, Prayer, Christianity Explored</i>					
Copyright Licences		1,436		1,385	
Alpha		285		158	
Catering and Coffee		41		120	
Piano, Microphones, Projector		502			
Christmas Decorations					
Palm Crosses					
Prayer handbooks and other books		55		368	
Flowers and Plants		381		348	
Sundry		1,101		392	
<b>Total Other</b>			3,781		2,769
<i>Children and Young People</i>					
Junior Church		583			
Fun Club		64		125	
Messy Church		199		72	
Youth Events					
<b>Total Other</b>			846		197
<i>Fellowship and Supporting Life's Journey</i>					
Living Life to the full					
Lent Lectures				140	
Methodism in Bramhall book				1,387	
Jubilee				1,100	
Halle					
Ultimate Book Club				100	
Other		435		170	
<b>Total Course and Events</b>			435		2,897
Pastoral Assistance				2,512	
<b>Total Other</b>			0		2,512
<i>World Neighbourhood and Community</i>					
Eco Festival				1,034	
Praying for our planet				3,255	
Other	1	910		500	
<b>Total Grants and Donations</b>			919	228	5,017
Outreach					
Royal British Legion Poppy Appeal					
<b>Total Other</b>			0		0
<i>Resources</i>					
Circuit Assessment, Pastor and Family Worker and administrator			149,564		137,475
Heat, Light and Power		9,113		8,861	
Water		1,670		1,887	
Cleaning		24,052		24,560	
Insurance		8,283		8,499	
Servicing		3,911		4,671	
Chief Rent and Security				5	
Maintenance and Repairs		19,997		12,453	
<b>Total Property Costs</b>			67,026		60,935
Church Administrator				1,785	
Printing and Stationery		2,063		99	
Publicity		127			
Telephone and Internet		3,021		2,655	
Audit and accountancy		1,402		1,336	
Education and Training		253			
Bank Charges and Payroll Fees		933		1,009	
Minister Expenses		182			
Streaming and other computer				563	
Other Sundries		114		50	
<b>Total Running Costs</b>			8,095		7,497
<b>TOTAL EXPENDITURE</b>			<b>£230,666</b>		<b>£219,299</b>

**BRAMHALL METHODIST CHURCH**

**BALANCE SHEET 31st AUGUST 2023**

	As At 31 August 2023	As At 31 August 2023	Notes	As At 31 August 2022	As At 31 August 2022
<b>CURRENT ASSETS</b>					
<i>Investments</i>					
<u>Trust Funds</u>		2,727	6		2,649
<i>Cash</i>					
Deposit (CFB General)	15,329			19,678	
Deposit (CFB Property)	2,831			2,736	
Deposit (CFB Centrepoint Legacy)	69			67	
Thrift Shop and Coffee Shop	44,294			37,681	
Pre-School	113,285			108,461	
General and Property	12,480			12,126	
Cash in hand	_____			100	
		188,288			180,849
<b>Debtors</b>					
General	10,885		4	17,086	
Pre-School	4,393			881	
		15,278			17,967
<b>TOTAL CURRENT ASSETS</b>		206,293			201,465
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
General	6,503		3	6,799	
Pre-School	5,909	12,412		6,490	13,289
<b>NET ASSETS</b>		<u>£193,881</u>			<u>£188,176</u>

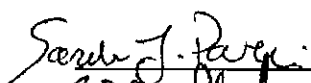
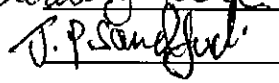
**REPRESENTED BY:**

General and Property Account	26,461	5	37,344
Property Renovation Reserve	0	7	750
Thrift Shop	19,119	10	17,205
Special Projects Reserve	9,550	9	9,550
Coffee Shop	25,174	10	20,475
Bitsize Fund	1,908	8	0
Pre-School	111,769	11	102,852

£193,881

£188,176

Signed on behalf of Church Council

  
 Sarah Parkin  
  
 John Sandford

Minister

Finance Co-ordinator

Dated 24 June 2024

**Bramhall Methodist Church**  
**Accounting policies**

**1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 1993. There have been no changes in accounting policies in the year.

**2 Fund Accounting**

General funds are Unrestricted funds which are available for use at the discretion of Church Council in furtherance of the general objectives of the charity and which have not been designated for other purposes

Designated funds comprise Unrestricted funds that have been set aside by Church Council for particular purposes. The aim and use of each designated fund is set out below.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and uses of each Restricted fund is set out below.

Endowment Funds are restricted funds representing gifts where the Capital is normally unavailable for spending and the income from which is either Restricted or Unrestricted.

*Designated Funds*

**Thrift Shop**

The Thrift shop fund shows the activity of the Charity shop run by the Church. The surpluses, after payment of a contribution for the upkeep of the premises and charitable donations made by the Thrift shop Committee, have been designated by Church Council for use in special projects and not for the normal running costs of the Church. Such special projects should have widespread support amongst the membership of the Church and currently include supporting youth work in the village of Bramhall as well as donations to local and international charities as from time to time determined by Church Council

**Coffee Shop**

The Coffee Shop fund shows the activity of the Coffee shop run by the Church, and staffed by Volunteers from most of the Churches in Bramhall. The surpluses after a contribution towards the premises cost and money for the development and equipment of the shop have been designated by Church Council to be given to support Christian projects preferably but not exclusively in Bramhall and the wider Stockport and Manchester area.

**Property renovation**

The Property Renovation fund represents funds set aside from previous surpluses and designated by Church Council for major repairs to the suite of Church buildings

*Restricted Funds*

**Pre-School**

The Pre-School fund shows the activity of the Pre-School run by the Church. Any surpluses after payment of staff and other costs including a contribution towards premises costs are to be used to support the Pre-School.

**Memorial Fund**

The Memorial fund was set up from donations for the purpose of providing memorials to Church Members

## **Accounting policies continued**

### **3 Incoming Resources**

All Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive the income and the amount can be quantified with reasonable accuracy.

Incoming resources are received in cash from donations, church activities, grants and property income.

Grants receivable are accounted for in the period in which they are awarded and are allocated to the fund to which they relate.

Cash donations, Thrift shop, Coffee shop and Pre-School income are included in full in the Statement of Financial Activities on a receivable basis.

Contributions towards premises costs by Thrift shop, Coffee shop, Pre-School and other Church organisations are treated as income and expenditure in the income and expenditure accounts and as a transfer in the Fund accounts.

Incoming Resources are allocated to the activity to which they relate, as set out in the Church Vision document. Incoming resources from general congregational giving and from Premises Income are allocated to the Resources activity.

### **4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate to the activity to which they relate, as set out in the Church Vision document. Costs that underpin all the various activities such as Ministry and Premises costs are shown in the Resources activity.

Grants payable are charged in the year that the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### **5 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### **6 Tangible Fixed Assets**

The Church and associated building are legally owned by the Methodist Connexion. The local church charity does therefore not own the buildings nor are they entitled to any proceeds on sale. Therefore these charity accounts do not include any value for the Church and associated premises. All expenditure on the Church Buildings is therefore considered as maintenance and charged to the appropriate fund account in the year it is incurred.

Expenditure on office equipment and other capital items over £3,000 (previously £2,000) is capitalised and written off over its estimated useful life.

### **7 Communion/Special collections**

Special Collections are taken regularly for other organisations and Charities. Such collection money does not form part of the Resources of the Church as any money held is due to be paid over to the organisations collected for. Note 2 gives a memorandum record of the collections during the year.

### **8 Gifts in Kind/Volunteers**

Gifts in kind, particularly gifts to the Thrift Shop, and Volunteer time are not valued in these accounts because of the difficulty of identifying and valuing them.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2023**

**NOTES TO THE ACCOUNTS**

	<b>Actual 2023</b>	<b>Actual 2022</b>
<b>1 Grants World Neighbourhood and Community</b>		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
<b>2 Special Collections</b>		
Wellspring	60	
Action For Children	1,487	681
Barnabus		321
Christian Aid	828	1,291
CAP	180	
Foodbanks	6,521	5,748
Ukraine appeal		1,456
World Mission	279	684
Maggies Centre		707
Methodist Mission in Britain	301	393
Dogs for Good		416
Walthew House	528	
Self Help Africa		359
The Rowley projects		570
All We Can	548	154
Dec Turkey/Syria	856	
Seashell Trust	845	
Methodist Homes	525	1,568
Alzheimers	759	
National Literacy	537	
Message Trust	815	
Leprosy	271	
Compassion UK	50	
Sri Lanka	155	
St Anns Hosplice		674
Toy service/Shoebox	554	155
Wilmslow Youth		616
Richards Leaving Present		720
	<u>16,069</u>	<u>16,491</u>
<b>3 Creditors</b>		
Property Accruals	1,672	3,299
Other Accruals	4,831	3,500
Pre-school	5,909	6,490
PAYE/NI		0
	<u>12,412</u>	<u>13,289</u>
<b>4 Debtors</b>		
Gift aid receivable	10,635	9,723
Property and General	250	7,363
Pre School	4,393	881
	<u>15,278</u>	<u>17,967</u>
<b>5 General</b>		
<b>At start of year</b>	37,344	36,704
Surplus/(Deficit) from General Account	- 6,147	7,640
Transfer To Property Renovation Reserve	-4736	-7,000
<b>At end of year</b>	<u>26,461</u>	<u>37,344</u>
<b>6 Trust Funds</b>		

There are no separate restricted trust Funds.

All legacies which are held by TMCP are for general use and therefore have been taken through the general account.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2023**

**NOTES TO THE ACCOUNTS**

	<b>2023</b>	<b>2022</b>
<b>7 Property Renovation Reserve</b>		
At start of year	750	4,281
Grants and donations	1,100	
Expenditure on the back hall	-6,588	-10,531
Transfer from General account	<u>4,736</u>	<u>7000</u>
<b>At end of year</b>	<u>0</u>	<u>750</u>
<b>8 Bitsize Church</b>		
Grants and Donations	3,200	
Less Expenditure		
Publicity and promotion	-1,092	
Children and Junior Church	-248	
Sundry	-24	
<b>At end of year</b>	<u>1,836</u>	<u>0</u>
<b>9 Special projects reserve</b>		
At start of year	9,550	9,550
Transfer from Thrift Shop		
The Mill (Millennium Youth Coffee Bar)		
Hotshots		
<b>At end of year</b>	<u>9,550</u>	<u>9,550</u>

**BRAMHALL METHODIST CHURCH**

**THRIFT SHOP AND COFFEE SHOP ACCOUNTS**

**YEAR ENDED 31st AUGUST 2023**

Note 10

	<b>THRIFT SHOP</b>		<b>COFFEE SHOP</b>	
	<b>Actual 2023</b>	<b>Actual 2022</b>	<b>Actual 2023</b>	<b>Actual 2022</b>
<b>INCOME</b>				
Sales	39,922	35,514	28,934	21,308
Donation	820	400		200
Miscellaneous income		482		
<b>TOTAL INCOME</b>	<u>40,742</u>	<u>36,396</u>	<u>28,934</u>	<u>21,508</u>
<b>EXPENDITURE</b>				
Occupation Charges	9,300	9,300	7,500	7,500
Coffee Shop Supplies			6,269	4,132
Churches Together Bramhall and Woodford			3,500	3,500
Strawberry Tea	58	24		
Equipment for Premises	150	477	6,966	1,197
Miscellaneous Expenditure	820	483		
Contribution to Coffee shop works				
<b>TOTAL EXPENDITURE</b>	<u>10,328</u>	<u>10,284</u>	<u>24,235</u>	<u>16,329</u>
Surplus/Deficit for the year	30,414	26,112	4,699	5,179
<b>Community Grants and Donations</b>	28,500	14,000	0	0
	<u>1,914</u>	<u>12,112</u>	<u>4,699</u>	<u>5,179</u>
<b>Transfer</b>				
<b>Transfer Special Projects Reserve</b>			0	0
<b>Balance for year</b>	1,914	12,112	4,699	5,179
Balance 1.9.2022	17,205	5,093	20,475	15,296
<b>BALANCE 31.8.2023</b>	<u>19,119</u>	<u>17,205</u>	<u>25,174</u>	<u>20,475</u>

<b>DONATIONS</b>	<b>£</b>		<b>£</b>
Dec Paklstan Floods appeal	2,000	Brought Forward	16,000
Manchester City Mission	1,000	Solving Kids Cancer UK	1,000
Abaseen Foundation	1,000	Alzheimer's Society	1,000
Blood Cancer UK	1,000	Versus Arthritis UK	1,000
Epilepsy Action	1,000	Stockport Canal Boat Trust	1,000
The Wheelyboats Trust	1,000	Gtr Man Royal British Legion	500
Maggles Manchester	1,000	Emmellnes's Pantry	500
Farm Africa	1,000	Macclesfield Meth Church	500
Royal Free Charity Fund 24	1,000	DEC Ukraine Appeal	2,000
Dec Turkish Syria Earthquake Appeal	3,000	BMC Bitesize Church	2,000
UK Med	1,000	The Rowley Projects	1,000
Barnabus Ald	1,000	The Mill Youth Centre	2,000
Swan UK	1,000		
carry forward	<b>16,000</b>	<b>TOTAL</b>	<u><b>28,500</b></u>



**BRAMHALL METHODIST CHURCH**

England & Wales - Charity number 1130747

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# Accounts

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**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT**

**YEAR ENDED 31<sup>ST</sup> AUGUST 2022**

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT and ACCOUNTS**

**YEAR ENDED 31st AUGUST 2022**

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6 Balance Sheet	15
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## **Bramhall Methodist Church**

### **Trustees Report**

#### **Achievements and Performance**

We seek to be a people who love God each other and the World.

We aim to be a church that puts Jesus at the heart of life, where everyone can: belong and feel at home; discover and grow in faith; receive support for daily life; contribute and get involved in church life.

We assess our performance under 4 domains (as set out in the Income and Expenditure account):

Worship Prayer and Christianity Explored; Children and Young people; Fellowship and Supporting Life's Journey and World Neighbourhood and Community.

The annual report which is filed with these Financial statements sets out in detail the activities of the Church and we set out in this report the key highlights.

The Church has a large suite of buildings, the Church itself, the Church Centre and the Centrepoint building and is located in the Centre of the Village of Bramhall. Our aim is to be a community hub: key activities are regular worship; service to the Community through the running of a Pre-school (in the Church centre) and a Coffee shop and Thrift shop (in the Centrepoint building); and hiring out our facilities for community activities.

During 2022 we have re-established the use of our building and facilities for in-person activities following the Pandemic, as well as continuing all our services on-line as well as in -person.

#### *Worship Prayer and Christianity explored*

We currently have around 300 members, having had around 400 members for many years. We run three regular weekly services, Thursday morning, 10.00 Sunday both at Church and a more contemporary worship at Centrepoint (Praise at the Point/ Connect) and a Sunday evening service held once a month (a reduction from the weekly evening service held pre-pandemic) but hold over 160 services a year.

Our Sunday and Thursday morning services have continued uninterrupted during the year.

Connect with God; Connect with each other; Connect with our community. Connect launched in July 2020 and is a new act of worship replacing Praise@the point, and with a particular focus on growing the Kingdom of God and has continued during the year. In-person worship is supplemented by streaming the service on YouTube.

We regularly meet in small groups to explore our faith with over 100 members attending Life and House Groups regularly.

Worship night provides a monthly time and space for informal worship, reflecting on a particular passage of scripture and has been meeting every four weeks.

The Church is regularly open for prayer with communal prayer on Thursday mornings.

We also run other special classes; notable events in the year were the continuation of the Ultimate Book Club and our Lent lectures; and running a very successful Alpha course where people can both come to and deepen their faith.

### *Children and Young People*

As well as our regular Sunday morning Sunday school we run a monthly Messy Church service attended by over 15 children and their parents. We are currently in the process of building back our Children and Young people's activities and our Sunday school activities that have reduced compared to Pre-pandemic times. We tried to recruit a Children and Family worker during the year but could not find a suitable person. However, we have managed to recruit in 2023 and this is starting to grow this work again. The Church is also linked to: the 1<sup>st</sup> Woodford scout group; 12 Bramhall Rainbows; 11<sup>th</sup> and 12<sup>th</sup> Bramhall Brownies; and 11<sup>th</sup> Bramhall Guides.

In addition, the Church runs its own Pre-School, rated Outstanding at its last Ofsted inspection. This has been open throughout the year.

The Church has also supports the youth work in the village by giving to the Mill, a youth Club project run by Churches together in Bramhall. However, during the pandemic this was scaled back and in 2022 no money was donated. We will be looking to how we can further support this work in 2023.

### *Fellowship and Supporting Life's Journey*

The annual report sets out the many activities of groups that meet to give fellowship to one another. These range from Choirs to rambling and everything in between.

The Church was fully involved in the Jubilee celebrations with a party in front of the Church for the community.

During the year to celebrate our 125<sup>th</sup> year the book 'Methodism in Bramhall' was updated and republished.

Our Pastoral care visitors continue to provide a hugely valued service to individuals across the Church family.

### *World Neighbourhood and Community*

The Coffee shop provides a service to the local community where people can meet and chat.

The coffee shop resumed full service in 2022 after being closed for periods during the pandemic

The Thrift shop provides an opportunity for re-cycling goods as well as being a point of social contact. As a charity shop it sells goods at reasonable prices and supports other charities with specific goods, e.g. Manchester mission with warm men's clothing. After a donation to the Church, for use of the premises, money raised by the Thrift shop is distributed to local, national and international charities. The Thrift shop was fully operational during 2022 and the accounts contain a record of the giving to charity.

Communion Collections are held monthly to support a wide range of Charitable and other good causes. Giving continued during the pandemic and, in particular, the Church supported two local foodbanks raising over £5,700.

In the run up to COP 21 the climate emergency was a major theme in Church life, as agreed by Church Council in September 2020. Lent 2021 provided a period of internal reflection with a series of

studies prepared by our Minister Rev Sarah Parker and lay Pastor Richard Baker. This was followed by a series of external speakers under the banner 'Praying for Our Planet' organised by Richard and put on in conjunction with the Manchester Council of Churches and the Methodist Connexion. This culminated in our Eco festival held at Church in October 2021.

The Church also applied for Eco Church accreditation, initially receiving the Bronze award and by October 2021 receiving the Silver award.

### **Financial Review**

The Charity recorded net incoming resources of £640 (2021 outgoing £2,904) on the General and Property unrestricted reserve and in total, including designated and restricted funds, a net incoming £8012 (2021 outgoing £18,532).

Financially, we have seen income from hiring out our Property increase, with the opening up of our premises and our strategy to be a community hub. However, our Congregational giving has reduced as our congregational numbers have declined.

Unrestricted funds have increased to £85,324 (2021 £70,924). Of these funds £750 (2021 £4,281) is reserved for future maintenance, repair and improvement to our suite of buildings.

The reduction occurred because of the refurbishment of the back hall to make it a Community hub.

### *Building developments*

After a period of significant spend on our property in 2019, 2020 and 2021 with refurbishment of Centrepoint and the coffee shop, and repainting the Church spending in 2022 was limited to the refurbishment of the back hall in the Church building as part of our strategy of becoming a Community hub.

### Restricted funds:

The Pre-School is treated as a restricted fund and holds a reserve of £102,852 (2021 £109,240) a decrease of £6,388 (2021 increase £12,426) compared to the previous year.

### *Policy on reserves*

The Church council approves a detailed reserve policy each year for each of the unrestricted and restricted funds.

In summary the General and Property reserve is set at a level to absorb the occasional year where this account is in deficit.

Other designated reserves for the Thrift shop and Coffee shop are set to provide working capital for those operations and a hedge against the risk of equipment failure or the crystallisation of other risks

The Trustees are conscious of the significant suite of buildings that they are responsible for maintaining. In 2020 and 2021 and to a lesser extent in 2022 significant spending has taken place from this reserve and the Trustees consider that this reserve needs strengthening to make sure that the buildings can be maintained to their current high standards.

### *Principal funding sources*

Donations from the congregation, donations from Pre-school, coffee shop and thrift shop to reflect premises use and room hire fees from outside organisations.

### *Investment policy and Objectives*

The Charity invests surplus funds with either the Trustees for Methodist Church purposes (TMCP) or the Central Finance Board of the Methodist Church. All Investments are cash based.

## **Plans for the future**

### *People changes*

Sarah Parkin remains our Minister but had a sabbatical between January and March 2022. During that period we were supported by the Circuit ministry team and Rev David Clowes.

Richard Baker our lay pastor left us in November 2021 and after an interregnum we are pleased that Matt Hill joined us in July 2022.

During 2021 we tried to recruit both a Children and Family worker and a Youth worker but without success. As noted earlier we have now recruited Cathie Armstrong as a Children and Family worker and she is beginning to build back our activities in this area.

## **Structure, governance and management**

The Methodist Church is constituted under the Methodist Church Act 1976. The local Church is part of the national Methodist Church (the Connexion). The local church's property is held on Model Trusts by the Custodian Trustee, The Trustees for Methodist Church Purposes. Management of that property, and responsibility for the local church's spiritual and financial affairs, is delegated to the local Church Council to act as Managing Trustee.

Bramhall Methodist Church is a registered Charity number 1130747.

### *Recruitment and appointment of trustees*

Some members are appointed to Church Council by virtue of the office they hold within the life of the church. The Church Council is responsible for making such appointments. The Church Stewards and representatives of the congregation are appointed at the Church General Meeting held in early summer each year.

### *Induction and Training of Trustees*

Trustees are periodically reminded of their legal obligation under Charity law.

## **Organisational Structure**

The Managing Trustees administer the charity. They meet at least twice a year. There is a Resources Committee that has delegated powers to deal with finance and property matters, plus other sub-committees that meet regularly. A proportion of the Trustees are appointed each year by those attending the Church General meeting, held usually in April, and which all members are entitled to attend and vote. According to the rules and regulations of the Methodist Church such trustees normally serve for a maximum period of 6 years.

## Major Risks and management of those risks

The Church Council has a range of policies, which are updated regularly, covering the following areas.

Safeguarding, working with children and vulnerable adults

Health and Safety

Financial and office systems

Hazards – fire etc.

The Trustees in particular take their responsibilities for Safeguarding young people and vulnerable adults very seriously and have a Safeguarding officer in place who attends the Resources Committee meetings and Church Council meetings.

The Trustees retain a full suite of insurance policies with a specialist Church Insurer – Methodist Insurance Ltd.

More longer-term risks are the increased age of the congregation and potential for large repair and maintenance cost to the buildings.

In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years.

## Public Benefit

The Trustees confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission for England and Wales.

## Trustees

The trustees who served during the year are as follows:

Catherine Armstrong from 8/5/22	Mathew Hill from 31/5/22	Sarah Parkin
Richard Baker until 31/11/21	Mary Langton until 8/5/22	Anna -Louise Power
John Benvie	Claire Lee	Susan Rossall until 17/7/22
Ian Castledine	Carole Lomax from 13/7/22	John Sandford
Angela Clowes	Kenneth Low	Carol Sargent until 8/5/22
Sylvia Cowling until 8/5/22	Roo Lumb	John Theakston
Philippa Fitzpatrick from 13/7/22	Wesley McKee	Alison Thornley
Christine Hall	June Nightingale	John Thornley
Margaret Hall until 8/5/22	Lynne Ormiston	Eleanor Wright

Approved by the Trustees on 16<sup>th</sup> May 2023 and signed on their behalf by;

  
Reverend Sarah Parkin - Trustee

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report on the accounts of the charity for the year ended 31 August 2022, which are set out on pages 9 to 21.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 2011 Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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.



J. P. Roper FCA  
Independent examiner  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

6 June 2023

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**SUMMARY**

**31st August 2021**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable Activities**

**Net incoming/(outgoing) resources before transfers**

Gross transfers between funds

**Net incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2020**

**FUND BALANCE carried forward 31st AUGUST 2021**

	<b>Actual 12 months 31.8.2021 Unrestricted</b>	<b>Actual 12 Months 31.8.2021 Restricted</b>	<b>Actual 12 months 31.8.2021 Total</b>
Income from donations and legacies	163,476		163,476
Income from charitable activities	67,935	221,544	289,479
Investment Income	42		42
<b>TOTAL INCOMING RESOURCES</b>	<b>231,453</b>	<b>221,544</b>	<b>452,997</b>
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	<b>262,411</b>	<b>209,118</b>	<b>471,529</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
Gross transfers between funds	0	0	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2020</b>	<b>101,882</b>	<b>96,814</b>	<b>198,696</b>
<b>FUND BALANCE carried forward 31st AUGUST 2021</b>	<b>70,924</b>	<b>109,240</b>	<b>180,164</b>

**31st August 2022**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable activities**

**Net incoming/(outgoing) resources before transfers**

Gross transfers between funds

**Net incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2021**

**FUND BALANCE carried forward 31st AUGUST 2022**

	<b>Actual 12 months 31.8.2022 Unrestricted</b>	<b>Actual 12 Months 31.8.2022 Restricted</b>	<b>Actual 12 months 31.8.2022 Total</b>
Income from donations and legacies	156,066		156,066
Income from charitable activities	128,643	212,909	341,552
Investment Income	134	37	171
<b>TOTAL INCOMING RESOURCES</b>	<b>284,843</b>	<b>212,946</b>	<b>497,789</b>
<b>TOTAL RESOURCES EXPENDED- Charitable activities</b>	<b>270,443</b>	<b>219,334</b>	<b>489,777</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
Gross transfers between funds	0	0	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>14,400</b>	<b>-6,388</b>	<b>8,012</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2021</b>	<b>70,924</b>	<b>109,240</b>	<b>180,164</b>
<b>FUND BALANCE carried forward 31st AUGUST 2022</b>	<b>85,324</b>	<b>102,852</b>	<b>188,176</b>

BRAMHALL METHODIST CHURCH

Statement of Financial Activities

UNRESTRICTED FUNDS SUMMARY

31st August 2021

	Actual 12 months 31.8.2021 Unrestricted Gen& Prop	Actual 12 Months 31.8.2021 Designated Thrft	Actual 12 Months 31.8.2021 Designated Special Pro	Actual 12 Months 31.8.2021 Designated Coffee	Actual 12 Months 31.8.2021 Designated Prop Ren	Actual 12 months 31.8.2021 Total
TOTAL INCOMING RESOURCES	211,047	12,511		6,308	1,587	231,453
TOTAL RESOURCES EXPENDED	213,951	12,457	1,500	14,147	20,356	262,411
Net incoming/(outgoing) resources before transfers	-2,904	54	-1,500	-7,839	-18,769	-30,958
Gross transfers between funds	0	-1,553	1,500	53	0	0
Net incoming/outgoing resources before other recognised gains and losses	-2,904	-1,499	0	-7,786	-18,769	-30,958
Other recognised gains/losses	0	0	0	0	0	0
Net movement of funds	-2,904	-1,499	0	-7,786	-18,769	-30,958
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2020	39,608	6,592	9,550	23,082	23,050	101,882
FUND BALANCE carried forward 31st AUGUST 2021	36,704	5,093	9,550	15,296	4,281	70,924

31st August 2022

	Actual 12 months 31.8.2022 Unrestricted Gen& Prop	Actual 12 Months 31.8.2022 Designated Thrft	Actual 12 Months 31.8.2022 Designated Special Pro	Actual 12 Months 31.8.2022 Designated Coffee	Actual 12 Months 31.8.2022 Designated Prop Ren	Actual 12 months 31.8.2022 Total
TOTAL INCOMING RESOURCES	226,939	36,396		21,508		284,843
TOTAL RESOURCES EXPENDED	219,289	24,284		16,329	10,531	270,443
Net incoming/(outgoing) resources before transfers	7,640	12,112	0	5,179	-10,531	14,400
Gross transfers between funds	-7,000				7,000	0
Net incoming/outgoing resources before other recognised gains and losses	640	12,112	0	5,179	-3,531	14,400
Other recognised gains/losses	0			0	0	0
Net movement of funds	640	12,112	0	5,179	-3,531	14,400
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2021	36,704	5,093	9,550	16,296	4,281	70,924
FUND BALANCE carried forward 31st AUGUST 2022	37,344	17,205	9,550	20,476	750	85,324

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**RESTRICTED FUNDS SUMMARY 2022**

**31st August 2021**

	<b>Actual 12 Months 31.8.2021 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES</b>	221,544
<b>TOTAL RESOURCES EXPENDED</b>	209,118
<b>Net Incoming/(outgoing) resources before transfers</b>	12,426
<b>Gross transfers between funds</b>	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	12,426
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	12,426
<b>RECONCILIATION OF FUNDS</b>	
<b>FUND BALANCE 1st September 2020</b>	96,814
<b>FUND BALANCE carried forward 31st AUGUST 2021</b>	109,240

**31st August 2022**

	<b>Actual 12 Months 31.8.2022 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES</b>	212,946
<b>TOTAL RESOURCES EXPENDED</b>	219,334
<b>Net Incoming/(outgoing) resources before transfers</b>	-6,388
<b>Gross transfers between funds</b>	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	-6,388
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	-6,388
<b>RECONCILIATION OF FUNDS</b>	
<b>FUND BALANCE 1st September 2021</b>	109,240
<b>FUND BALANCE carried forward 31st AUGUST 2022</b>	102,852

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

**Summary of General and Property Account**

	<b>Actual 12 months 31.8.2021</b>	<b>Actual 12 months 31.8.2022</b>
<b>Total Income per detailed Income and Expenditure Account</b>	211,047	226,939
<b>Total Expenditure per detailed Income and Expenditure account</b>	<u>213,951</u>	<u>219,299</u>
<b>Surplus/Deficit for the year</b>	-2,904	7,640
	<u>-2,904</u>	<u>7,640</u>
<b>Net Surplus/Deficit for the year</b>	-2,904	7,640
	<u>-2,904</u>	<u>7,640</u>
	<u>-2,904</u>	<u>7,640</u>
<b>FUND BALANCE 1st September 2021</b>	39,608	36,704
<b>Transfer to Property Renovation Reserve</b>	0	-7,000
<b>FUND BALANCE carried forward 31st August 2022</b>	<u>36,704</u>	<u>37,344</u>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

General and Property Account

	Notes	Actual 12 months 31/08/2021	Actual 12 months 31/08/2021	Actual 12 months 31/08/2022	Actual 12 months 31/08/2022
<b>INCOME</b>					
<i>Worship, Prayer and Exploring Christianity</i>					
Donations and legacies		2,327		4,014	
<b>Total Other</b>			2,327		4,014
<i>Children and Young People</i>					
Fun Club					
<b>Total Other</b>			0		0
<i>Fellowship and Supporting Life's Journey</i>					
Halle Concerts					
Other				180	
<b>Total Course and Events</b>			0		180
<i>World Neighbourhood and Community</i>					
Eco Festival				2,439	
Praying for our planet		1,096			
			1,096		2,439
<b>Resources</b>					
Planned Giving		127,228		122,612	
Loose Cash		3,181		2,683	
Income Tax Refund		29,153		26,757	
<b>Total Offering and Tax Reclaim</b>			159,562		152,052
Contributions from Church organisations - Church Centre		22,000		25,316	
Contributions from Church organisations - Centrepont		14,475		16,800	
Room Hire external Church Centre		0		406	
Room Hire external Centrepont		6,233		24,493	
Fees		514			
Ground Rent and Sundry		4,798		1,105	
<b>Total Property Income</b>			48,020		68,120
Bank Interest		42		134	
<b>Total Interest and Investment Income</b>			42		134
<b>Other</b>					
<b>TOTAL INCOME</b>			211,047		226,939

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

	General and Property Account		Actual 12 months 31/08/2022	Actual 12 months 31/08/2022
	Notes	Actual 12 months 31/08/2021		
<b>EXPENDITURE</b>				
<i>Worship, Prayer, Christianity Explored</i>		247		
Copyright Licences		1,382	1,385	
Alpha			158	
Catering and Coffee			120	
Piano, Microphones, Projector				
Christmas Decorations		48		
Palm Crosses				
Prayer handbooks and other books			366	
Flowers and Plants		62	348	
Sundry		156	392	
<b>Total Other</b>				2,769
<b>Children and Young People</b>				
Junior Church			125	
Fun Club				
Messy Church			72	
Youth Events				
<b>Total Other</b>		0		197
<b>Fellowship and Supporting Life's Journey</b>				
Living Life to the full		240		
Lent Lectures			140	
Methodism in Bramhall book			1,387	
Jubilee			1,100	
Halle				
Ultimate Book Club			100	
Other			170	
<b>Total Course and Events</b>		240		2,897
Pastoral Assistance			2,512	
<b>Total Other</b>		0		2,512
<b>World Neighbourhood and Community</b>				
Eco Festival		40	1,034	
Praying for our planet			3,255	
Other Grants	1	1,280	500	
<b>Total Grants and Donations</b>		228	228	5,017
Outreach				
Royal British Legion Poppy Appeal				
<b>Total Other</b>		0		0
<b>Resources</b>				
<i>Circuit Assessment, Pastor and Family Worker</i>			151,345	137,476
Heat, Light and Power		9,084	8,801	
Water		2,075	1,887	
Cleaning		16,819	24,560	
Insurance		8,247	8,499	
Servicing		1,938	4,671	
Chief Rent and Security		9	5	
Maintenance and Repairs		13,862	12,453	
<b>Total Property Costs</b>				60,935
Church Secretaries				
Printing and Stationery		1,785	1,785	
Publicity		495	99	
Telephone and Internet		1,702	2,655	
Audit and accountancy		1,044	1,336	
Job adverts		350		
Bank Charges and Payroll Fees		1,104	1,009	
Minister Expenses				
Streaming and other computer		533	663	
Other Sundries		86	50	
<b>Total Running Costs</b>				7,497
<b>TOTAL EXPENDITURE</b>			<b>£213,951</b>	<b>£219,299</b>

**BRAMHALL METHODIST CHURCH**

**BALANCE SHEET 31st AUGUST 2022**

	As At 31 August 2021	As At 31 August 2021	Notes	As At 31 August 2022	As At 31 August 2022
<b>CURRENT ASSETS</b>					
<i>Investments</i>					
<u>Trust Funds</u>		2,645	6		2,649
<i>Cash</i>					
Deposit (CFB General)	16,060			19,678	
Deposit (CFB Property)	2,725			2,736	
Deposit (CFB Centrepoint Legacy)	67			67	
Thrift Shop and Coffee Shop	20,389			37,681	
Pre-School	120,580			108,461	
General and Property	25,104			12,126	
Cash In hand	<u>100</u>			<u>100</u>	
		185,025			180,849
<b>Debtors</b>					
General	11,939		4	17,086	
Pre-School	<u>          </u>			<u>881</u>	
		11,939			17,967
<b>TOTAL CURRENT ASSETS</b>		199,609			201,465
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
General	8,105		3	6,799	
Pre-School	<u>11,340</u>	19,445		<u>6,490</u>	13,289
<b>NET ASSETS</b>		<u>£180,164</u>			<u>£188,176</u>

**REPRESENTED BY:**

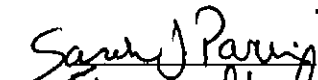
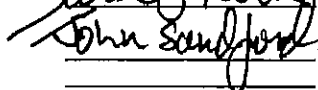
General and Property Account	36,704	5	37,344
Property Renovation Reserve	4,281	7	750
Thrift Shop	5,093	10	17,205
Special Projects Reserve	9,550	9	9,550
Coffee Shop	15,298	10	20,475
Memorial Fund		8	
Pre-School	109,240	11	102,852

£180,164

£188,176

Signed on behalf of Church Council

Dated 16 May 2023

  
 Sarah Parkin  
  
 John Sandford

Minister

Finance Co-ordinator

**Bramhall Methodist Church**  
**Accounting policies**

**1. Basis of Accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 1993. There have been no changes in accounting policies in the year.

**2 Fund Accounting**

General funds are Unrestricted funds which are available for use at the discretion of Church Council in furtherance of the general objectives of the charity and which have not been designated for other purposes

Designated funds comprise Unrestricted funds that have been set aside by Church Council for particular purposes. The aim and use of each designated fund is set out below.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and uses of each Restricted fund is set out below.

Endowment Funds are restricted funds representing gifts where the Capital is normally unavailable for spending and the Income from which is either Restricted or Unrestricted.

*Designated Funds*

**Thrift Shop**

The Thrift shop fund shows the activity of the Charity shop run by the Church. The surpluses, after payment of a contribution for the upkeep of the premises and charitable donations made by the Thrift shop Committee, have been designated by Church Council for use in special projects and not for the normal running costs of the Church. Such special projects should have widespread support amongst the membership of the Church and currently include supporting youth work in the village of Bramhall as well as donations to local and international charities as from time to time determined by Church Council

**Coffee Shop**

The Coffee Shop fund shows the activity of the Coffee shop run by the Church, and staffed by Volunteers from most of the Churches in Bramhall. The surpluses after a contribution towards the premises cost and money for the development and equipment of the shop have been designated by Church Council to be given to support Christian projects preferably but not exclusively in Bramhall and the wider Stockport and Manchester area.

**Property renovation**

The Property Renovation fund represents funds set aside from previous surpluses and designated by Church Council for major repairs to the suite of Church buildings

*Restricted Funds*

**Pre-School**

The Pre-School fund shows the activity of the Pre-School run by the Church. Any surpluses after payment of staff and other costs including a contribution towards premises costs are to be used to support the Pre-School.

**Memorial Fund**

The Memorial fund was set up from donations for the purpose of providing memorials to Church Members

## **Accounting policies continued**

### **3 Incoming Resources**

All Incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive the income and the amount can be quantified with reasonable accuracy.

Incoming resources are received in cash from donations, church activities, grants and property income.

Grants receivable are accounted for in the period in which they are awarded and are allocated to the fund to which they relate.

Cash donations, Thrift shop, Coffee shop and Pre-School income are included in full in the Statement of Financial Activities on a receivable basis.

Contributions towards premises costs by Thrift shop, Coffee shop, Pre-School and other Church organisations are treated as income in the General account and expenditure in the relevant fund or organisation account.

Incoming Resources are allocated to the activity to which they relate, as set out in the Church Vision document. Incoming resources from general congregational giving and from Premises Income are allocated to the Resources activity.

### **4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate to the activity to which they relate, as set out in the Church Vision document. Costs that underpin all the various activities such as Ministry and Premises costs are shown in the Resources activity.

Grants payable are charged in the year that the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### **5 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### **6 Tangible Fixed Assets**

The Church and associated building are legally owned by the Methodist Connexion.

The local church charity does therefore not own the buildings nor are they entitled to any proceeds on sale.

Therefore these charity accounts do not include any value for the Church and associated premises.

All expenditure on the Church Buildings is therefore considered as maintenance and charged to the appropriate fund account in the year it is incurred.

Expenditure on office equipment and other capital items over £3,000 (previously £2,000) is capitalised and written off over its estimated useful life.

### **7 Communion/Special collections**

Special Collections are taken regularly for other organisations and Charities. Such collection money does not form part of the Resources of the Church as any money held is due to be paid over to the organisations collected for.

Note 2 gives a memorandum record of the collections during the year.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2022**

**NOTES TO THE ACCOUNTS**

	Actual 2021	Actual 2022
<b>1 Grants World Neighbourhood and Community</b>		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
<b>2 Special Collections</b>		
Wellspring	224	
Action For Children	483	681
Barnabus		321
Christian Aid	603	1,291
CAP	380	
Foodbanks	9,615	5,748
Ukraine appeal		1,456
World Mission	595	664
Maggies Centre		707
Methodist Mission In Britain	579	393
Dogs for Good		416
Open Arms	105	
Self Help Africa		359
The Rowley projects		570
All We Can	580	154
Guidedogs	360	
Macmillan	494	
Methodist Homes	680	1,568
MIND	555	
Parkinsons	855	
St Anns Hospice	695	674
Toy service	1,250	155
Wilmslow Youth		616
Richards Leaving Present		720
	<u>18,053</u>	<u>16,491</u>
<b>3 Creditors</b>		
Property Accruals	2,703	3,299
Other Accruals	5,402	3,600
Pre-school	11,340	6,490
PAYE/NI	0	0
	<u>19,445</u>	<u>13,289</u>
<b>4 Debtors</b>		
Gift aid receivable	10,373	9,723
Property and General	1,566	7,363
Pre School	0	881
	<u>11,939</u>	<u>17,967</u>
<b>5 General</b>		
At start of year	39,608	36,704
Surplus/(Deficit) from General Account	- 2,904	7,640
Transfer To Property Renovation Reserve		-7,000
At end of year	<u>36,704</u>	<u>37,344</u>

In the year to 31 August 2021 the Church bought around £3,000 of monitors, TV's and streaming and other AV equipment. No single item was over £2,000 so the equipment has been expensed and not capitalised.

**6 Trust Funds**

There are no separate restricted trust Funds.

All legacies which are held by TMCP are for general use and therefore have been taken through the general account.

**BRAMHALL METHODIST CHURCH**

**YEAR ENDED 31st AUGUST 2022**

**NOTES TO THE ACCOUNTS**

	<b>2021</b>	<b>2022</b>
<b>7 Property Renovation Reserve</b>		
At start of year	23,050	4,281
Expenditure on the back hall		-10,531
Donation for Centrepont Project- restricted to that project		
Cost of Centrepont project		
Appeal for Church re-decoration- restricted to that project	500	
Cost of Church re-decoration/Plastering	-15,954	
Transfer from Coffee shop towards Centrepont Project		
Transfer from Coffee shop towards outside tables	1,087	
Coffee shop outside tables	-2,175	
Centre-point AV equipment	-2,227	
Transfer from General account		7000
At end of year	<u>4,281</u>	<u>750</u>
<b>8 Memorial fund</b>		
Funds utilised		
At end of year	<u>0</u>	<u>0</u>
<b>9 Special projects reserve</b>		
At start of year	9,550	9,550
Transfer from Thrift Shop	1,600	
The Mill (Millennium Youth Coffee Bar)	-1,500	
Hotshots		
At end of year	<u>9,550</u>	<u>9,550</u>

**BRAMHALL METHODIST CHURCH**

**THRIFT SHOP AND COFFEE SHOP ACCOUNTS**

**YEAR ENDED 31st AUGUST 2022**

Note 10

	THRIFT SHOP		COFFEE SHOP	
	Actual 2021	Actual 2022	Actual 2021	Actual 2022
<b>INCOME</b>				
Sales	12,275	35,514	6,308	21,308
Donation		400		200
Miscellaneous income	236	482		
<b>TOTAL INCOME</b>	<u>12,511</u>	<u>36,396</u>	<u>6,308</u>	<u>21,508</u>
<b>EXPENDITURE</b>				
Occupation Charges	6,975	9,300	7,500	7,500
Coffee Shop Supplies			999	4,132
Churches Together Bramhall and Woodford			3,500	3,500
Strawberry Tea		24		
Equipment for Premises	748	477	2,148	1,197
Miscellaneous Expenditure	236	483		
Contribution to Coffee shop works				
<b>TOTAL EXPENDITURE</b>	<u>7,957</u>	<u>10,284</u>	<u>14,147</u>	<u>16,329</u>
Surplus/Deficit for the year	4,554	26,112	-7,839	5,179
<b>Community Grants and Donations</b>	4,500	14,000	0	0
	<u>54</u>	<u>12,112</u>	<u>-7,839</u>	<u>5,179</u>
<b>Transfer</b>	<u>-53</u>		<u>53</u>	
<b>Transfer Special Projects Reserve</b>	<u>1,500</u>		<u>0</u>	<u>0</u>
<b>Balance for year</b>	-1,499	12,112	-7,786	5,179
Balance 1.9.2021	6,592	5,093	23,082	15,296
<b>BALANCE 31.8.2022</b>	<u>5,093</u>	<u>17,205</u>	<u>15,296</u>	<u>20,475</u>

<b>DONATIONS</b>	£		£
		Brought Forward	10,000
Blood Bikes Manchester	1,000	Asthma and British Lung Fdn	1,000
Message Trust	1,000	The Christie	1,000
Leprosy Relief Association	1,000	All We Can Ukraine Appeal	2,000
Smile Train	1,000		
National Search and Rescue Dog Assoc	1,000		
Multiple Sclerosis Society	1,000		
British Red Cross Ukraine Appeal	2,000		
Parkinsons UK	1,000		
Water Aid	1,000		
carry forward	<u>10,000</u>	<b>TOTAL</b>	<u>14,000</u>

**BRAMHALL METHODIST CHURCH PRE-SCHOOL**

**STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022**

**Note 11**

<b>INCOME</b>	<b>2021</b>	<b>2022</b>
	£	£
SMBC Grants:-		
Total Applicable for year	160,630	135,375
Fees Including deposits	59,460	75,577
JRS Grant		
Outings and Events		390
Christmas Fair/Fundraising	50	898
Children's uniforms	473	671
Donations	39	
Sundry	884	
Bank Interest	8	37
* Net of Floats & expenses		
	221,544	212,946
Surplus on ordinary activities	15,071	1,497
	15,071	1,497

<b>EXPENDITURE</b>	<b>2021</b>	<b>2022</b>
	£	£
Employment costs	159,029	164,922
BMC re Room Usage	21,600	22,000
Education Resources	5,874	8,678
Stationery & Sundries	7,293	5,341
Children's Materials	794	1,213
Equipment & Resources	2,509	2,593
Refunds of Deposits & Fees	320	150
Staff Training	2,544	1,582
Outings . Events, Gifts	50	588
Staff & Children's uniforms	669	360
Accountant's Fees - Payroll	2,470	1,455
Autopay expenses		
I.T. Materials & Support	1,451	661
Ofsted and safeguarding fees	250	310
Fish tank	576	612
Petty Cash - sundries	1,044	1004
	206,473	211,449
(Deficit)/Surplus on ordinary activities	15,071	1,497
	221,544	212,946
Capital Items & Renovations	2,845	7,885
Net surplus for year	12,426	-6,388
	15,071	1,497

<b>FUND</b>	<b>Actual</b>	<b>Actual</b>
	2021	2022
Balance 1st.September 2021	96,814	109,240
(Deficit)/Surplus for year	12,426	-6,388
Balance 31st.August 2022	<u>109,240</u>	<u>102,852</u>
Bank balance	120,580	108,461
Debtors		881
Creditors	-11,340	-6,490
	<u>109,240</u>	<u>102,852</u>

**BRAMHALL METHODIST CHURCH**

England & Wales - Charity number 1130747

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# Accounts

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**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT**

**YEAR ENDED 31<sup>st</sup> AUGUST 2021**

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT and ACCOUNTS**

**YEAR ENDED 31st AUGUST 2021**

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## Bramhall Methodist Church

### Trustees Report

#### **Achievements and Performance**

We seek to be a people who love God each other and the World.

We aim to be a church that puts Jesus at the heart of life, where everyone can: belong and feel at home; discover and grow in faith; receive support for daily life; contribute and get involved in church life.

We assess our performance under 4 domains (as set out in the Income and Expenditure account):

Worship Prayer and Christianity Explored; Children and Young people; Fellowship and Supporting Life's Journey and World Neighbourhood and Community.

The annual report which is filed with these Financial statements sets out in detail the activities of the Church and we set out in this report the key highlights.

The Church has a large suite of buildings, the Church itself, the Church Centre and the Centrepoint building and is located in the Centre of the Village of Bramhall. Our aim is to be a community hub: key activities are regular worship; service to the Community through the running of a Pre-school (in the Church centre) and a Coffee shop and Thrift shop (in the Centrepoint building); and hiring out our facilities for community activities.

During 2021 the global pandemic significantly curtailed the use of our building and facilities and physical activities, however as can be seen from the rest of this report we managed to maintain the life of the Church on-line and where possible in person.

#### *Worship Prayer and Christianity explored*

We currently have around 320 members, having had around 400 members for many years. We run three regular weekly services, Thursday morning, 10.00 Sunday both at Church and a more contemporary worship at Centrepoint (Praise at the Point/ Connect) and a Sunday evening service held once a month (a reduction from the weekly evening service held pre-pandemic) but hold over 160 services a year.

Our Sunday and Thursday morning services have continued uninterrupted since the start of the first lockdown in March 2020, initially delivered via YouTube from people's homes. Early investment in streaming technology has meant that when in-person church services began again these services could be streamed live to be available on YouTube and by telephone which enabled their continuation during subsequent lockdowns.

Connect with God; Connect with each other; Connect with our community. Connect launched in July 2020 and is a new act of worship replacing Praise@the point, and with a particular focus on growing the Kingdom of God. Initially blending in-person worship in Centrepoint (as we are able) and worship online using Zoom, we seek to establish new ways of joining together and putting our faith into action.

We regularly meet in small groups to explore our faith with over 100 members attending Life and House Groups regularly, these groups have continued for the most part meeting virtually and more latterly in person.

Worship night provides a monthly time and space for informal worship, reflecting on a particular passage of scripture. It moved successfully on to zoom and has been meeting every four weeks and is now meeting in person.

The Church is regularly open for prayer. Communal prayer continues through Zoom and in person with prayer time on a Tuesday morning.

We also run other special classes, notable events in the year were the continuation of the Ultimate Book Club.

### *Children and Young People*

As well as our regular Sunday morning Sunday school we run a monthly Messy Church service attended by over 20 children and their parents. Many activities moved on line during 2020 and some such as the fun club did not take place in 2020 or 2021. We are currently in the process of building back our Children and Young people's activities.

In addition, the Church runs its own Pre-School, rated Outstanding at its last Ofsted inspection. This has been open throughout the year.

The Church also supports the youth work in the village by giving £1,500 per annum (2020 £10,500) to the Mill, a youth Club project run by Churches together in Bramhall. The money is some of the money raised through the Thrift shop. Given the lack of face-to-face meeting and that the Thrift shop was closed for much of the period we have had to scale back our support for this venture during 2021.

### *Fellowship and Supporting Life's Journey*

The annual report sets out the many activities of groups that meet to give fellowship to one another. These range from Choirs to rambling and everything in between.

The Church regularly played host to members of the Halle Orchestra who play a series of concerts at the Church although these concerts did not take place in 2021.

### *World Neighbourhood and Community*

The Coffee shop provides a service to the local community where people can meet and chat. In autumn 2019 the Coffee shop was re-furbished and new furniture bought. In addition the toilets and Centrepoint hall were refurbished.

The coffee shop was closed for some of 2021 and provided a takeaway service at other times, 'eco' benches were purchased for outside use and as the year ended the Coffee shop started to return to more normal operation.

The Thrift shop provides an opportunity for re-cycling goods as well as being a point of social contact. As a charity shop it sells goods at reasonable prices and supports other charities with specific goods, e.g. Manchester mission with warm men's clothing. After a donation to the Church, for use of the premises, money raised by the Thrift shop is distributed to local, national and

international charities. The Thrift shop was closed for significant periods in 2021 but is now in full operation.

Communion Collections are held monthly to support a wide range of Charitable and other good causes. Giving continued during the pandemic and, in particular, the Church supported two local foodbanks raising over £9,500.

In the run up to COP 21 the climate emergency was a major theme in Church life, as agreed by Church Council in September 2020. Lent provided a period of Internal reflexion with a series of studies prepared by our Minister Rev Sarah Parker and lay Pastor Richard Baker. This was followed by a series of external speakers under the banner 'Praying for Our Planet' organised by Richard and put on in conjunction with the Manchester Council of Churches and the Methodist Connexion. This culminated in our Eco festival held at Church in October 2021.

The Church also applied for Eco Church accreditation, initially receiving the Bronze award and by October 2021 receiving the Silver award.

### **Financial Review**

The Charity recorded net outgoing resources of £2,904 (2020 incoming £2,390) on the General and Property unrestricted reserve and in total, including designated and restricted funds, a net outgoing £18,532 (2020 outgoing £85,555).

Financially while we have lost income from hiring out our Property our Congregational giving has been maintained and some of our running costs reduced. This has meant that our normal income has been broadly maintained in line with our Expenditure.

Unrestricted funds have reduced to £70,924 (2020 £101,882). Of these funds £4,281 (2020 £23,050) is reserved for future maintenance, repair and improvement to our suite of buildings.

The reduction occurred because of re-decorating/ replastering parts of the Church during its closure in summer 2020, continuing through into the Autumn of 2021, as set out below

#### *Building developments*

The Church Council had, during the year 2018/19, approved work on Centrepoin which incorporated re-configured toilets including a compliant disabled toilet, new blinds, new ceiling and lighting to the coffee shop, new entrance door, a fire alarm system and redecoration throughout. This was completed in September 2019 within the agreed budget of £55,000 plus VAT. The money for this was taken from the Property Renovation reserve. This has enhanced the Coffee shop in its mission and service and the building more generally, improving it both for use in Sunday service but also enhancing its attractiveness to outside hirers.

The Trustees have taken the opportunity in summer 2020 to re-decorate the Church, repair damaged plaster and refurbish the organ. The total of these works was £42,693 plus VAT and although there was an appeal for these works which raised £10,745. Of this some £26,257 was incurred to the year to 31<sup>st</sup> August 2020 and was reflected in the 2020 Accounts with the balance being spent in the Autumn of 2020 and reflected in these Accounts. These works together with the works on Centrepoin referred to above have extinguish all but £4,281 of our Property Renovation reserve.

#### Restricted funds:

The Pre-School is treated as a restricted fund and holds a reserve of £109,240 (2020 £96,814) an increase of £12,426 (2020 £7,718) compared to the previous year.

#### *Policy on reserves*

The Church council approves a detailed reserve policy each year for each of the unrestricted and restricted funds.

In summary the General and Property reserve is set at a level to absorb the occasional year where this account is in deficit.

Other designated reserves for the Thrift shop and Coffee shop are set to provide working capital for those operations.

The Trustees are conscious of the significant suite of buildings that they are responsible for maintaining. In 2020 and 2021 significant spending has taken place from this reserve and the Trustees consider that this reserve needs strengthening to make sure that the buildings can be maintained to their current high standards.

#### *Principal funding sources*

Donations from the congregation, donations from Pre-school, coffee shop and thrift shop to reflect premises use and room hire fees from outside organisations.

#### *Investment policy and Objectives*

The Charity invests surplus funds with either the Trustees for Methodist Church purposes (TMCP) or the Central Finance Board of the Methodist Church. All investments are cash based.

#### **Plans for the future**

##### *People changes*

Our minister Philip Berry retired in August 2020. The Rev Sarah Parkin started as our new minister on 1<sup>st</sup> September 2020.

Our children and family worker Hannah Howard left us in July 2019 and we were pleased to welcome Clare O'Keefe to that role. On the retirement of Alan Makin and Margaret McKee as church secretaries during April to June 2020 and with the pandemic curtailing the activities of a children and family worker, Clare took over the role of administration manager. Clare left that role in January 2021 and Rachel Pennells joined us in March 2021 as our administration manager.

Much thought is also being given to how we do 'Church' differently and build back as we emerge from the Pandemic.

During 2021 we tried to recruit both a Children and Family worker and a Youth worker but without success.

#### **Structure, governance and management**

The Methodist Church is constituted under the Methodist Church Act 1976. The local Church is part of the national Methodist Church (the Connexion). The local church's property is held on Model Trusts by the Custodian Trustee, The Trustees for Methodist Church Purposes. Management of that

property, and responsibility for the local church's spiritual and financial affairs, is delegated to the local Church Council to act as Managing Trustee.

Bramhall Methodist Church is a registered Charity number 1130747.

#### *Recruitment and appointment of trustees*

Some members are appointed to Church Council by virtue of the office they hold within the life of the church. The Church Council is responsible for making such appointments. The Church Stewards and representatives of the congregation are appointed at the Church General Meeting held in early summer each year.

#### *Induction and Training of Trustees*

Trustees are periodically reminded of their legal obligation under Charity law.

#### **Organisational Structure**

The Managing Trustees administer the charity. They meet at least twice a year. There is a Resources Committee that has delegated powers to deal with finance and property matters, plus other sub-committees that meet regularly. A proportion of the Trustees are appointed each year by those attending the Church General meeting, held usually in April, and which all members are entitled to attend and vote. According to the rules and regulations of the Methodist Church such trustees normally serve for a maximum period of 6 years.

In the period March 2020 to October 2020 a Management Committee was formed that had delegated powers from Church Council to respond to the emerging issues arising from the pandemic in a timely fashion. The Management Committee initially met weekly and then fortnightly. In October 2020 the normal governance arrangements of the Church resumed.

#### **Major Risks and management of those risks**

The Church Council has a range of policies, which are updated regularly, covering the following areas.

Safeguarding, working with children and vulnerable adults

Health and Safety

Financial and office systems

Hazards – fire etc.

The Trustees in particular take their responsibilities for Safeguarding young people and vulnerable adults very seriously and have a Safeguarding officer in place who attends the Resources Committee meetings and Church Council meetings.

The Trustees retain a full suite of insurance policies with a specialist Church Insurer – Methodist Insurance Ltd.

More longer-term risks are the increased age of the congregation and potential for large repair and maintenance cost to the buildings.

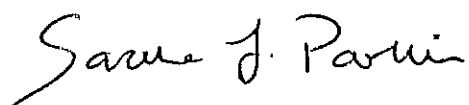
In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years. The next inspection was due in 2021, but was postponed until 2022 and all items from the last inspection have been dealt with.

**Public Benefit**

The Trustees confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission for England and Wales.

Approved by the Trustees on 21<sup>st</sup> June 2021 and signed on their behalf by;

Reverend Sarah Parkin - Trustee

A handwritten signature in black ink that reads "Sarah J. Parkin". The signature is written in a cursive style with a large initial 'S'.

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report on the accounts of the charity for the year ended 31 August 2021, which are set out on pages 10 to 22 .

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 2011 Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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.



J. P. Roper FCA  
Independent examiner  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

15 July 2022

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**SUMMARY**

**31st August 2021**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable Activities**

**Net Incoming/(outgoing) resources before transfers**

Gross transfers between funds

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2020**

**FUND BALANCE carried forward 31st AUGUST 2021**

	Actual 12 months 31.8.2021 Unrestricted	Actual 12 Months 31.8.2021 Restricted	Actual 12 months 31.8.2021 Total
Income from donations and legacies	163,476		163,476
Income from charitable activities	67,935	221,544	289,479
Investment Income	42		42
<b>TOTAL INCOMING RESOURCES</b>	<b>231,453</b>	<b>221,544</b>	<b>452,997</b>
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	<b>262,411</b>	<b>209,118</b>	<b>471,529</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
Gross transfers between funds	0	0	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-30,958</b>	<b>12,426</b>	<b>-18,532</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2020</b>	<b>101,882</b>	<b>96,814</b>	<b>198,696</b>
<b>FUND BALANCE carried forward 31st AUGUST 2021</b>	<b>70,924</b>	<b>109,240</b>	<b>180,164</b>

**31st August 2020**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable activities**

**Net Incoming/(outgoing) resources before transfers**

Gross transfers between funds

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2019**

**FUND BALANCE carried forward 31st AUGUST 2020**

	Actual 12 months 31.8.2020 Unrestricted	Actual 12 Months 31.8.2020 Restricted	Actual 12 months 31.8.2020 Total
Income from donations and legacies	169,723		169,723
Income from charitable activities	108,418	201,192	309,610
Investment Income	489		489
<b>TOTAL INCOMING RESOURCES</b>	<b>278,630</b>	<b>201,192</b>	<b>479,822</b>
<b>TOTAL RESOURCES EXPENDED- Charitable activities</b>	<b>371,903</b>	<b>193,474</b>	<b>565,377</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
Gross transfers between funds	0	0	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2019</b>	<b>195,155</b>	<b>89,096</b>	<b>284,251</b>
<b>FUND BALANCE carried forward 31st AUGUST 2020</b>	<b>101,882</b>	<b>96,814</b>	<b>198,696</b>

BRAMHALL METHODIST CHURCH

Statement of Financial Activities

UNRESTRICTED FUNDS SUMMARY

31st August 2021

	Actual 12 months 31.8.2021 Unrestricted Gen& Prop	Actual 12 Months 31.8.2021 Designated Thrift	Actual 12 Months 31.8.2021 Designated Special Pro	Actual 12 Months 31.8.2021 Designated Coffee	Actual 12 Months 31.8.2021 Designated Prop Ren	Actual 12 months 31.8.2021 Total
TOTAL INCOMING RESOURCES	211,047	12,511		6,308	1,587	231,453
TOTAL RESOURCES EXPENDED	213,951	12,457	1,500	14,147	20,356	262,411
Net incoming/(outgoing) resources before transfers	-2,904	54	-1,500	-7,839	-18,769	-30,958
Gross transfers between funds	0	-1,553	1,500	53	0	0
Net incoming/outgoing resources before other recognised gains and losses	-2,904	-1,499	0	-7,786	-18,769	-30,958
Other recognised gains/losses	0	0	0	0	0	0
Net movement of funds	-2,904	-1,499	0	-7,786	-18,769	-30,958
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2020	39,608	6,592	9,550	23,082	23,050	101,882
FUND BALANCE carried forward 31st AUGUST 2021	36,704	5,093	9,550	15,296	4,281	70,924

31st August 2020

	Actual 12 months 31.8.2020 Unrestricted Gen& Prop	Actual 12 Months 31.8.2020 Designated Thrift	Actual 12 Months 31.8.2020 Designated Special Pro	Actual 12 Months 31.8.2020 Designated Coffee	Actual 12 Months 31.8.2020 Designated Prop Ren	Actual 12 months 31.8.2020 Total
TOTAL INCOMING RESOURCES	232,427	20,677		13,781	11,745	278,630
TOTAL RESOURCES EXPENDED	230,037	23,332	8,000	15,265	95,249	371,903
Net incoming/(outgoing) resources before transfers	2,390	-2,655	-8,000	-1,504	-83,504	-93,273
Gross transfers between funds		-10,500	10,500	-5,000	5,000	0
Net incoming/outgoing resources before other recognised gains and losses	2,390	-13,155	2,500	-6,504	-78,504	-93,273
Other recognised gains/losses	0			0	0	0
Net movement of funds	2,390	-13,155	2,500	-6,504	-78,504	-93,273
RECONCILIATION OF FUNDS						
FUND BALANCE 1st September 2019	37,218	19,747	7,050	29,586	101,554	195,155
FUND BALANCE carried forward 31st AUGUST 2020	39,608	6,592	9,550	23,082	23,050	101,882

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**RESTRICTED FUNDS SUMMARY 2019**

**31st August 2021**

	<b>Actual 12 Months 31.8.2021 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES</b>	221,544
<b>TOTAL RESOURCES EXPENDED</b>	209,118
<b>Net Incoming/(outgoing) resources before transfers</b>	12,426
<b>Gross transfers between funds</b>	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	12,426
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	12,426
 <b>RECONCILIATION OF FUNDS</b>	
 <b>FUND BALANCE 1st September 2020</b>	 96,814
<b>FUND BALANCE carried forward 31st AUGUST 2021</b>	<b>109,240</b>

**31st August 2020**

	<b>Actual 12 Months 31.8.2020 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES</b>	201,192
<b>TOTAL RESOURCES EXPENDED</b>	193,474
<b>Net Incoming/(outgoing) resources before transfers</b>	7,718
<b>Gross transfers between funds</b>	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	7,718
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	7,718
 <b>RECONCILIATION OF FUNDS</b>	
 <b>FUND BALANCE 1st September 2019</b>	 89,096
<b>FUND BALANCE carried forward 31st AUGUST 2020</b>	<b>96,814</b>

**BRAMHALL METHODIST CHURCH****INCOME AND EXPENDITURE ACCOUNT****Summary of General and Property Account**

	<b>Actual 12 months 31.8.2021</b>	<b>Actual 12 months 31.8.2020</b>
<b>Total Income per detailed Income and Expenditure Account</b>	211,047	232,427
<b>Total Expenditure per detailed Income and Expenditure account</b>	<u>213,951</u>	<u>230,037</u>
<b>Surplus/Deficit for the year</b>	-2,904	2,390
	<u>-2,904</u>	<u>2,390</u>
<b>Net Surplus/Deficit for the year</b>	-2,904	2,390
	<u>-2,904</u>	<u>2,390</u>
	<u>-2,904</u>	<u>2,390</u>
<b>FUND BALANCE 1st September 2020</b>	39,608	37,218
<b>Transfer to Property Renovation Reserve</b>	0	
<b>FUND BALANCE carried forward 31st August 2021</b>	<u>36,704</u>	<u>39,608</u>

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

	General and Property Account				
	Notes	Actual 12 months 31/08/2021	Actual 12 months 31/08/2021	Actual 12 months 31/08/2020	Actual 12 months 31/08/2020
<b>INCOME</b>					
<i>Worship, Prayer and Exploring Christianity</i>					
Donations and legacies		<u>2,327</u>		<u>6,241</u>	
<b>Total Other</b>			2,327		6,241
<i>Children and Young People</i>					
Fun Club				36	
<b>Total Other</b>			0	<u>802</u>	838
<i>Fellowship and Supporting Life's Journey</i>					
Halle Concerts				2,592	
Other				64	
Living Life to the full course				515	
Science course grant and other				<u>3,952</u>	
<b>Total Course and Events</b>			0		7,123
<i>World Neighbourhood and Community</i>					
Praying for our planet		<u>1,096</u>			
			1,096		0
<b>Resources</b>					
Planned Giving		127,228		123,962	
Loose Cash		3,181		9,679	
Income Tax Refund		<u>29,153</u>		<u>29,841</u>	
<b>Total Offering and Tax Reclaim</b>			159,562		163,482
Contributions from Church organisations - Church Centre		22,000		22,850	
Contributions from Church organisations - Centrepoint		14,475		16,800	
Room Hire external Church Centre		0		1,580	
Room Hire external Centrepoint		6,233		11,715	
Fees		514		213	
Ground Rent and Sundry		<u>4,798</u>		<u>1,096</u>	
<b>Total Property Income</b>			48,020		54,254
Bank Interest		42		489	
<b>Total Interest and Investment Income</b>			42		489
<b>Other</b>					
<b>TOTAL INCOME</b>			<u>211,047</u>		<u>232,427</u>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

General and Property Account

	Notes	Actual 12 months 31/08/2021	Actual 12 months 31/08/2021	Actual 12 months 31/08/2020	Actual 12 months 31/08/2020
<b>EXPENDITURE</b>					
<i>Worship, Prayer, Christianity Explored</i>		247		518	
Copyright Licences		1,362		1,046	
Alpha				313	
Catering and Coffee				289	
Piano, Microphones, Projector					
Christmas Decorations		48			
Palm Crosses					
Prayer handbooks and other books				72	
Flowers and Plants		62		208	
Sundry		156		167	
<b>Total Other</b>			1,875		2,613
<i>Children and Young People</i>					
Junior Church				65	
Fun Club				33	
Messy Church				193	
Youth Events					
<b>Total Other</b>			0		291
<i>Fellowship and Supporting Life's Journey</i>					
Living Life to the full		240		136	
Lent Lectures					
Science Courses				2,766	
Harvest Fest					
Halle				1,844	
Life Group material					
Flyers etc for various events				226	
<b>Total Course and Events</b>			240		4,972
Pastoral Assistance					
<b>Total Other</b>			0		0
<i>World Neighbourhood and Community</i>					
Praying for our planet		40			
Other Grants	1	1,280			
<b>Total Grants and Donations</b>		228		228	
Outreach			1,548		228
Royal British Legion Poppy Appeal					
<b>Total Other</b>			0		0
<i>Resources</i>					
<i>Circuit Assessment, Pastor and Family Worker</i>			151,345		150,107
Heat, Light and Power		9,084		9,671	
Water		2,075		1,307	
Cleaning		16,619		16,662	
Insurance		8,247		8,171	
Servicing		1,938		1,213	
Chief Rent and Security		9			
Maintenance and Repairs		13,862		16,605	
<b>Total Property Costs</b>			51,834		63,629
Church Secretaries				7,166	
Printing and Stationery		1,795		3,006	
Publicity		495		360	
Telephone and Internet		1,702		1,916	
Audit and accountancy		1,044		1,200	
Job adverts		350			
Bank Charges and Payroll Fees		1,104		1,234	
Minister Expenses					
Streaming and other computer		533		3,227	
Other Sundries		86		98	
<b>Total Running Costs</b>			7,109		18,197
<b>TOTAL EXPENDITURE</b>			<b>£213,951</b>		<b>£230,037</b>

**BRAMHALL METHODIST CHURCH**

**BALANCE SHEET 31st AUGUST 2021**

	As At 31 August 2021	As At 31 August 2021	Notes	As At 31 August 2020	As At 31 August 2020
<b>CURRENT ASSETS</b>					
<i>Investments</i>					
<u>Trust Funds</u>		2,645	6		10,647
<i>Cash</i>					
Deposit (CFB General)	16,060			30,528	
Deposit (CFB Property)	2,725			12,713	
Deposit (CFB Centrepont Legacy)	67			67	
Thrift Shop and Coffee Shop	20,389			29,674	
Pre-School	120,580			99,972	
General and Property	25,104			16,329	
Cash In hand	<u>100</u>			<u>100</u>	
		185,025			189,383
<b>Debtors</b>					
General	11,939		4	12,833	
Pre-School	<u>          </u>			<u>304</u>	
		11,939			13,137
<b>TOTAL CURRENT ASSETS</b>		199,609			213,167
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
General	8,105		3	11,009	
Pre-School	<u>11,340</u>	19,445		<u>3,462</u>	14,471
<b>NET ASSETS</b>		<u>£180,164</u>			<u>£198,696</u>

**REPRESENTED BY:**

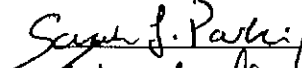
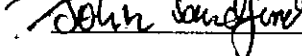
General and Property Account	36,704	5	39,608
Property Renovation Reserve	4,281	7	23,050
Thrift Shop	5,093	10	6,592
Special Projects Reserve	9,550	9	9,550
Coffee Shop	15,296	10	23,082
Memorial Fund		8	
Pre-School	109,240	11	96,814

£180,164

£198,696

Signed on behalf of Church Council

Dated 15 July 2022

  
Sarah Parkin  
  
John Sandford

Minister

Acting CFO

## **Bramhall Methodist Church Accounting policies**

### **1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost (except that Investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 1993. There have been no changes in accounting policies in the year.

### **2 Fund Accounting**

General funds are Unrestricted funds which are available for use at the discretion of Church Council in furtherance of the general objectives of the charity and which have not been designated for other purposes

Designated funds comprise Unrestricted funds that have been set aside by Church Council for particular purposes. The aim and use of each designated fund is set out below.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and uses of each Restricted fund is set out below.

Endowment Funds are restricted funds representing gifts where the Capital is normally unavailable for spending and the Income from which is either Restricted or Unrestricted.

#### *Designated Funds*

##### **Thrift Shop**

The Thrift shop funds shows the activity of the Charity shop run by the Church. The surpluses, after payment of a contribution for the upkeep of the premises and charitable donations made by the Thrift shop Committee, have been designated by Church Council for use in special projects and not for the normal running costs of the Church. Such special projects should have widespread support amongst the membership of the Church and currently include supporting youth work in the village of Bramhall as well as donations to local and international charities as from time to time determined by Church Council

##### **Coffee Shop**

The Coffee Shop fund shows the activity of the Coffee shop run by the Church, and staffed by Volunteers from all the Churches in Bramhall. As this is an ecumenical project the majority of surpluses have been designated by Church Council to be given to 'Churches Together in Bramhall and Woodford'

##### **Property renovation**

The Property Renovation fund represents funds set aside from previous surpluses and designated by Church Council for major repairs to the suite of Church buildings

#### *Restricted Funds*

##### **Pre-School**

The Pre-School fund shows the activity of the Pre-School run by the Church. Any surpluses after payment of staff and other costs including a contribution towards premises costs are to be used to support the Pre-School.

##### **Memorial Fund**

The Memorial fund was set up from donations for the purpose of providing memorials to Church Members

## **Accounting policies continued**

### **3 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive the income and the amount can be quantified with reasonable accuracy.

Incoming resources are received in cash from donations, church activities, grants and property income.

Grants receivable are accounted for in the period in which they are awarded and are allocated to the fund to which they relate.

Cash donations, Thrift shop, Coffee shop and Pre-School Income are included in full in the Statement of Financial Activities on a receivable basis.

Contributions towards premises costs by Thrift shop, Coffee shop, Pre-School and other Church organisations are treated as income in the General account and expenditure in the relevant fund or organisation account.

Incoming Resources are allocated to the activity to which they relate, as set out in the Church Vision document. Incoming resources from general congregational giving and from Premises Income are allocated to the Resources activity.

### **4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate to the activity to which they relate, as set out in the Church Vision document. Costs that underpin all the various activities such as Ministry and Premises costs are shown in the Resources activity.

Grants payable are charged in the year that the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### **5 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### **6 Tangible Fixed Assets**

The Church and associated building are legally owned by the Methodist Connexion.

The local church charity does therefore not own the buildings nor are they entitled to any proceeds on sale.

Therefore these charity accounts do not include any value for the Church and associated premises.

All expenditure on the Church Buildings is therefore considered as maintenance and charged to the appropriate fund account in the year it is incurred.

Expenditure on office equipment and other capital items over £2,000 is capitalised and written off over its estimated useful life.

### **7 Communion/Special collections**

Special Collections are taken regularly for other organisations and Charities. Such collection money does not form part of the Resources of the Church as any money held is due to be paid over to the organisations collected for.

Note 2 gives a memorandum record of the collections during the year.

BRAMHALL METHODIST CHURCH

YEAR ENDED 31st AUGUST 2021

NOTES TO THE ACCOUNTS

	Actual 2021	Actual 2020
<b>1 Grants World Neighbourhood and Community</b>		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
<b>2 Special Collections</b>		
Wellspring	224	374
Action For Children	483	1,633
Boaz Trust		651
Christian Aid	603	1,210
CAP	380	755
Foodbanks	9,615	3,570
IJM		1,740
World Mission	595	699
Macmillan		324
Methodist Mission In Britain	579	559
Narrowgate		804
Open Arms	105	590
Playlist Life		672
SNAG		632
All We Can	580	
Guldedogs	380	
Macmillan	494	
Methodist Homes	680	
MIND	555	
Parkinsons	855	
St Anns Hospice	695	
Toy service	1,250	
Philip Berry retirement gift		3,145
	<u>18,053</u>	<u>17,358</u>
<b>3 Creditors</b>		
Property Accruals	2,703	3,864
Other Accruals	5,402	7,145
Pre-school	11,340	3,482
PAYE/NI	0	0
	<u>19,445</u>	<u>14,471</u>
<b>4 Debtors</b>		
Gift aid receivable	10,373	12,608
Property and General	1,251	227
Pre School	0	304
Prepayments Eco festival	315	0
	<u>11,939</u>	<u>13,137</u>
<b>5 General</b>		
At start of year	39,608	37,218
Surplus/(Deficit) from General Account	- 2,904	2,390
Transfer To Property Renovation Reserve		
At end of year	<u>36,704</u>	<u>39,608</u>

During the year the Church bought around £3,000 of monitors, TV's and streaming and other audio visual equipment. No single item was over £2,000 so the equipment has been expensed and not capitalised.

**6 Trust Funds**

There are no separate restricted trust Funds.

All legacies which are held by TMCP are for general use and therefore have been taken through the general account.

BRAMHALL METHODIST CHURCH

YEAR ENDED 31st AUGUST 2020

NOTES TO THE ACCOUNTS

	Actual 2021	Actual 2020
<b>7 Property Renovation Reserve</b>		
At start of year	23,050	101,554
Donation for Centrepont Project- restricted to that project		1,000
Cost of Centrepont project		- 68,992
Appeal for Church re-decoration- restricted to that project	500	10,745
Cost of Church re-decoration/Plastering	-15,954	- 26,257
Transfer from Coffee shop towards Centrepont Project		5,000
Transfer from Coffee shop towards outside tables	1,087	
Coffee shop outside tables	-2,175	
Centre-point AV equipment	-2,227	
At end of year	<u>4,281</u>	<u>23,050</u>
<b>8 Memorial Fund</b>		
At start of year		
Funds utilised		
At end of year	<u>0</u>	<u>0</u>
<b>9 Special Projects Reserve</b>		
At start of year	9,550	7,050
Transfer from Thrift Shop	1,500	10,500
The Mill (Millennium Youth Coffee Bar)	-1,500	- 7,500
Hotshots		- 500
At end of year	<u>9,550</u>	<u>9,550</u>

**BRAMHALL METHODIST CHURCH**

**THRIFT SHOP AND COFFEE SHOP ACCOUNTS**

**YEAR ENDED 31st AUGUST 2021**

Note 10

	THRIFT SHOP		COFFEE SHOP	
	Actual 2021	Actual 2020	Actual 2021	Actual 2020
<b>INCOME</b>				
Sales	12,275	19,644	6,308	13,781
Miscellaneous Income	236	1,033		
<b>TOTAL INCOME</b>	<u>12,511</u>	<u>20,677</u>	<u>6,308</u>	<u>13,781</u>
<b>EXPENDITURE</b>				
Occupation Charges	6,975	9,300	7,500	7,500
Coffee Shop Supplies			999	3,728
Churches Together Bramhall and Woodford Strawberry Tea			3,500	3,500
Equipment for Premises	746		2,148	557
Miscellaneous Expenditure	236	1,032		
Contribution to Coffee shop works				5,000
<b>TOTAL EXPENDITURE</b>	<u>7,957</u>	<u>10,332</u>	<u>14,147</u>	<u>20,285</u>
Surplus/Deficit for the year	4,554	10,345	-7,839	-6,504
<b>Community Grants and Donations</b>	4,500	13,000	0	0
	<u>54</u>	<u>-2,655</u>	<u>-7,839</u>	<u>-6,504</u>
<b>Transfer</b>	<u>-53</u>		<u>53</u>	
<b>Transfer Special Projects Reserve</b>	<u>1,500</u>	<u>10,500</u>	<u>0</u>	<u>0</u>
<b>Balance for year</b>	-1,499	-13,155	-7,786	-6,504
Balance 1.9.2020	6,592	19,747	23,082	29,586
<b>BALANCE 31.8.2021</b>	<u>5,093</u>	<u>6,592</u>	<u>15,296</u>	<u>23,082</u>

**DONATIONS**

	£		£
		Brought Forward	4,500
Children with Cancer uk	1,000		
UK Sepsis Trust ltd	1,000		
ShelterBox Trust	1,000		
Stockport progress & recovery centre	1,000		
Emmaus South manchester	500		
<b>carry forward</b>	<u>4,500</u>	<b>TOTAL</b>	<u>4,500</u>

**BRAMHALL METHODIST CHURCH PRE-SCHOOL**

**STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021**

**Note 11**

<b>INCOME</b>	<b>2021</b>	<b>2020</b>
	£	£
SMBC Grants:-		
Total Applicable for year	160,630	130,819
Fees including deposits	59,460	61,386
JRS Grant		6,264
Outings and Events		0
Christmas Fair/Fundraising	50	1,788
Children's uniforms	473	520
Donations	39	
Sundry	884	294
Bank Interest	8	121
* Net of Floats & expenses		
	221,544	201,192
Surplus on ordinary activities	15,071	8,378
	15,071	8,378

<b>EXPENDITURE</b>	<b>2021</b>	<b>2020</b>
	£	£
Employment costs	159,029	148,109
BMC re Room Usage	21,600	20,400
Education Resources	5,874	8,212
Stationery & Sundries	7,293	6,761
Children's Materials	794	476
Equipment & Resources	2,509	1,078
Refunds of Deposits & Fees	320	338
Staff Training	2,544	1,121
Outings . Events, Gifts	50	1,031
Staff & Children's uniforms	669	523
Accountant's Fees - Payroll	2,470	1,844
Autopay expenses		
I.T. Materials & Support	1,451	440
Ofsted and safeguarding fees	250	330
Fish tank	576	576
Petty Cash - sundries	1,044	1575
	206,473	192,814
(Deficit)/Surplus on ordinary activities	15,071	8,378
	221,544	201,192
Capital Items & Renovations	2,645	660
Net surplus for year	12,426	7,718
	15,071	8,378

<b>FUND</b>	<b>Actual 2021</b>	<b>Actual 2020</b>
Balance 1st.September 2020	96,814	89,096
(Deficit)/Surplus for year	12,426	7,718
Balance 31st.August 2020	<u>109,240</u>	<u>96,814</u>
Bank balance	120,580	99,972
Debtors		304
Creditors	<u>-11,340</u>	<u>-3,462</u>
	<u>109,240</u>	<u>96,814</u>

**BRAMHALL METHODIST CHURCH**

England & Wales - Charity number 1130747

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# Accounts

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# BRAMHALL METHODIST CHURCH ANNUAL REPORT 2020-21



## GROWING LOVING SERVING

 **Bramhall**  
Methodist Church  
*Jesus at the heart of life*

Bramhall Methodist Church is an inclusive congregation of around 360 members that reaches out to the Bramhall village community with a wide range of social and religious services.



It is a registered charity, part of The Methodist Church in Britain, one of twelve churches that make up the Bramhall and Wythenshawe Methodist Circuit, and a member of the eight-strong inter-denominational Churches Together in Bramhall and Woodford network that promotes unity among Christian churches.



The church is also connected to the Messy Church movement that fosters informal, family-friendly worship for those who might shy away from more traditional church services.



The numerous charitable and socially responsible causes it embraces include:

- **Christian Aid** - that fights to bring an end to poverty around the world;
- **Fair Trade** - which aims to secure better prices, decent working conditions and fairer terms of trade for farmers and workers in the developing world;
- **Action for Children** - a charity actively supported by the Methodist Church that strives to make life better for the UK's most vulnerable children and young people; and
- **International Justice Mission** - supporting the Office in Bangalore, India, in their campaign to challenge slavery and human trafficking.





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We seek to be  
a people who:

**Love** God,  
each other,  
and the World

We aim to be a church that puts Jesus at  
the heart of life, where everyone can:

**belong**  
and feel at home

**discover**  
and grow in faith

**receive**  
support for daily life

**contribute**  
and get involved in church life

## Message from the Ministry Team

Dear Friends

It almost goes without saying that 2020-2021 was an unusual year, not only for Bramhall Methodist Church, but for the whole world as we endeavoured to come to terms with the impacts of a global pandemic.

For certain periods of time it has been necessary for the Church buildings to be closed, or largely out of use, but this has not meant that the Church has closed – its life has very much continued, as you will read about elsewhere in this report.

We have been blessed to be able to embrace the opportunities offered by technology. I suspect there are very few of us who had heard of Zoom and yet for many of us it is now an almost integral part of life.

There are many things we have learned, and other things which we have come to appreciate in new ways, which will stay with us in the months and years ahead.

As we look to the future, "May the God of hope fill you with all joy and peace in believing, so that you may abound in hope by the power of the Holy Spirit." (*Romans 15:13*)

Sarah and Richard



Worship & Prayer

## Worship & Prayer



### Worship

Our Sunday and Thursday morning services have continued uninterrupted since the start of the first lockdown in March 2020, initially delivered via YouTube from people's homes. In September, 'in person' church services began with the welcome for our new minister, Rev Sarah Parkin. These services are streamed live to be available on YouTube and by telephone which enabled their continuation during subsequent lockdowns.



*The church decorated for Christmas*

### Connect

Connect with God; Connect with each other; Connect with our community. Connect launched in July, and is a new act of worship replacing Praise @ the Point, and with a particular focus on growing the Kingdom of God. Initially blending in-person worship in Centrepoin (as we are able), with worship online using Zoom, we seek to establish new ways of joining together and putting our faith into action.

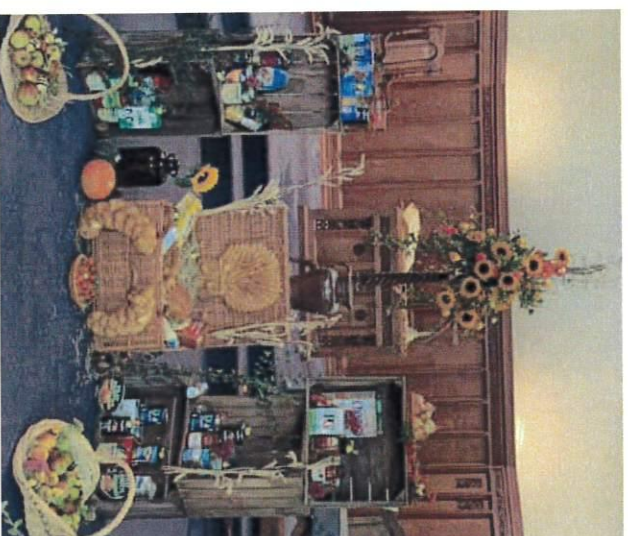
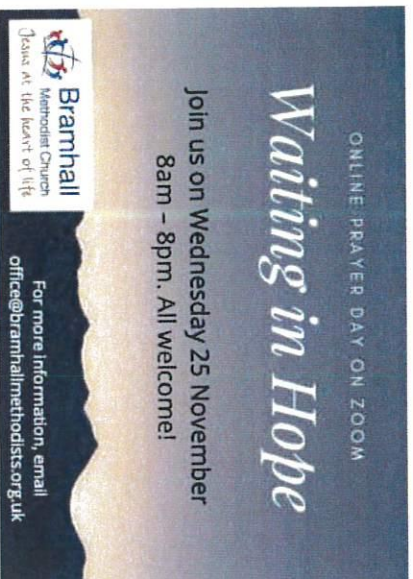


### **Worship Night**

Worship Night provides a monthly time and space for informal worship, reflecting on a particular passage of scripture. It moved successfully on to Zoom and has been meeting every four weeks.

### **Prayer Ministry**

Church Open for Prayer returned in the summer until stay-at-home restrictions forced its closure. Communal prayer continues through Zoom with Prayer Time on a Tuesday morning. We held a 12-hour Prayer Day in November where up to 60 people took part. Specific prayer requests can be sent at any time on the BMC website or the prayer email chain.



*Harvest display, September 2020*

### **Flower Ministry**

It was possible to offer flower ministry in the Church sanctuary for Harvest and Christmas during 2020. Three very talented BMC members created beautiful and uplifting displays which were greatly appreciated by those physically attending Church services and also by those watching online.





## Children & Young People

The dedication of all group leaders is much appreciated during a year that was particularly difficult for young people to meet together safely.

### Junior Church

Trailblazers met occasionally on Zoom for a bible story and games related to the theme. The Christmas party was enjoyed by all.

Tribe met on Sundays after the morning service via Zoom with six to eight young people taking part. They have used activities from BMC's Energize Urban Saints subscription to stimulate discussion. Recently they have engaged with the BMC Climate Year programme, including discussions led by guest speaker Mollie, a CoP-26 youth representative and campaign worker.



### Little Fishes

Little Fishes met on YouTube, singing playing games and crafts, including making shakers for NHS "clap for carers" doorstep events.



### Nativity

The 2020 Junior Church Nativity was a blockbuster movie filmed in the individual actors' homes. The angels had all come down with a strange virus that clipped their wings and caused the cancellation of the Holy-Olympics. But they were still able to get their message to shepherds and three very wise men (including the Chief Star Advisor), who were led to discover amazing events in Bethlehem.

### Girl Guiding Units

*Rainbows* met in the summer for outdoor games.

**11th & 12th Brownies** Zoomed regularly, adapting their badge work and games using craft items delivered to them. Promise ceremonies were held for new Brownies. Bronze and silver awards have been achieved. Lava lamps and bracelets for Mother's Day were made and scavenger hunts held.

**Guides** have also met over Zoom, working on their badges.



Brownie badges



Thanks to all group leaders for their ingenuity in adapting activities over the last 12 months.

### Scouting Units

**Beavers'** Zoom meetings meant online fun with treasure hunts, building spaghetti and marshmallow towers, making bird feeders and baking cakes in a mug. Speakers from St John's Ambulance Service and the Fire Service helped towards the First Aid badge and developing home fire escape plans. Parents have enjoyed the activities alongside their children.

**Cubs** have met on Zoom, working for digital badges, by programming computers and using software. The Great Indoors badge work has included craft work and making dens. Games have been played over Zoom and a particular highlight was a Torchlight Walk around Bramhall Park.

### Cub spaghetti towers Scout's Bake-Off cakes



**Scouts** have been Zooming, with First Aid classes, a Bake-Off, garden camping overnight, quizzes, Battleships, and other games. Theory classes on cycling and axe use have also been held. New Scouts have joined, and route maps prepared for a hike once restrictions are lifted.

## Pre-School

It's been quite a year. We've learned new words such as "bubbles" and "furlough". Covid has brought many challenges, with an enormous number of documents to read and implement. The Pre-School Management Team has been of great support in navigating these times. Once ensconced in our Pre-School bubble, we have had a fab time. We've had children in, absent, and home-schooled. We had "Pre-School @ home" when we couldn't meet. The staff have been invaluable, their dedication and commitment ensuring the children continue to be educated, nurtured and supported.

The 8by8 football team come in weekly, delivering KickStarters Super-Heroes football. Emma from Speech Leap continues her work screening and supporting our intervention work. Three new staff members joined, their passion and drive enhancing an already vibrant team. Graduation last summer was a great success despite being held remotely, as was our Nativity at Christmas.

Registration for 2021/22 academic year is looking really good so hopefully the madness and fun will continue! Manager Kathryn and Deputy Helen are happy for people to come and visit once restrictions allow.



*Harvest display  
created by Pre-School*





## Making friends

Ramblers and Strollers have had occasional walks in couples or small groups, guidelines permitting. Art and Crafters have been working on various projects individually, including making laundry bags for nurses and personal effects bags to return personal possessions in. All groups plan to meet once restrictions are lifted, and we look forward to that.

### Goodbye

In July we said farewell to Rev Phillip Berry and his wife Joanna as they retired after six years at BMC. We were able to hold a socially distanced service in Centrepoint with Church and Circuit representatives present which was streamed live. Phillip was presented with a book of greetings from the congregation along with a cheque.

We also said farewell to Alan Makin and Margaret McKee who retired as Church Administrators, and we thank them for their long and cheerful service.

We said goodbye to Clare O'Keefe as well. Clare's time as Children & Family Worker was much appreciated, and she took on the role of Covid Officer which enabled BMC to open for services (and briefly for other groups) for which we thank her.



*Goodbye to Phillip*

*and Hello to Sarah*



### Hello

In September our first service held in the newly decorated church was to welcome Rev Sarah Parkin as our minister. Church, Circuit and District representatives welcomed Sarah, with Superintendent Phillip Peacock leading the service and Chair of the District Andrew Lunn preaching.



## Supporting Life's Journey

Group leaders have worked hard to keep in contact with their members while groups have not been able to meet. In time, with God's help, we hope to be able to meet people face to face again and resume activities.

### **Pastoral Care**

Pastoral care of our congregation has been of utmost importance during the year, with many members being extremely vulnerable and others living on their own without the regular social contact that brightens their lives. The Pastoral Visitors have worked tirelessly to keep in contact with those in their care. Zoom chat groups have been set up, meeting after the Connect service and on Wednesday mornings, and telephone conversations between members are encouraged following each Sunday's service.

Volunteers have delivered the Contact magazine to those without the internet and Sarah's regular letters sent with the weekly information sheet have been warmly welcomed. A few groups of socially distanced carol singers visited some household and elderly members of the congregation to spread a little Christmas cheer.

### **Virtual Choirs**

With great help from our technical folk, singers were encouraged to join in and record music for Philip's farewell service, Sarah's welcome service and the Christmas carol service in 2020. A similar invitation is offered to record music for Easter 2021.



*Christmas Scratch Choir*



## Supporting Life in the Village

It has been a very difficult year for life in the village as the pandemic has laid waste to many of our activities. Some have been able to continue, but in a different format, some have had to close to comply with government guidelines and to keep people safe. Reacting to the initial lockdown, then some easing of restrictions followed by moves into Tier 3, Tier 4 and a further lockdown have proved particularly challenging.

We look forward in faith and hope to the day when the pandemic is brought under control, normality is restored, all our support activities can commence again, and we can continue to build God's Kingdom in this place.

### **Coffee Shop**

The Coffee Shop closed down during the first lockdown. During this period, all necessary work was undertaken to make it Covid secure. Perspex screens were installed, as was a card machine to allow contactless payment and the necessary protocols were developed to ensure staff and customers would be safe. Unfortunately, despite these efforts, the Coffee Shop has not been able to open again; it is however ready and able for when restrictions are eased.

### **Living Advent Calendar**

Over 20 shops and businesses in Bramhall Village created a Living Advent Calendar. Starting and ending at BMC, each day of Advent revealed a festive scene in a window showing what Christmas means for them, with a QR code which linked to a favourite carol. Locations of the windows were posted on the church website and followed on our social media channels. This spread a little cheer and promoted local businesses during these uncertain times.

Join us as we light up the  
village  
this December...



...one window at a time.

BRAMHALL LIVING  
ADVENT CALENDAR 2020



## Being Part of Something Bigger



### **World & Neighbourhood Team**

The meetings have been held on the ever-helpful Zoom platform and the team reviews the activities of the many service projects BMC supports locally, nationally and worldwide.

### **Communion Collections**

We supported international, national and local charities during the year. Over £5,800 has been distributed plus over £8,500 to local foodbanks. We never cease to be amazed by the prayerful generosity shown by BMC members particularly in these extraordinary times.

### **Christian Aid**

There was no envelope collection this year but Bramhall & Woodford Churches Together raised donations of £3,339. There are now volunteer teams across Bramhall and Woodford churches working with other local Christian Aid groups.

### **Thrift Shop**

Challenging as this year has been for everyone, the Thrift Shop did manage to open for seven weeks between October and December, albeit with limited staff and adhering to strict guidelines. Our regular customers were impressed by the new spacious layout of the shop and expressed how delighted they were to be back.

In May 2020, being conscious of the desperate situation of all charities, the shop focused on donating £5,000 to local and national charities. However, due to the Covid-19 lockdown the shop was financially unable to send any charity donations in October and by April 2021 the shop finances will be greatly depleted. So it is good news that, adhering to strict guidelines, the Thrift Shop hopes to re-open in mid-April.



### **Climate Year at BMC**

The CoP-26 meeting of world leaders in Glasgow in November 2021 may be our last chance as a world community to avert climate catastrophe. God requires us to take care of the planet and we are failing to do so.

At the Steward's Meeting in November 2020 it was agreed that the church would adopt Climate Consciousness as a theme for 2021. This involves several projects running in parallel and a series of services bringing these together on key dates throughout the year.

Climate change is particularly concerning for young people (who will have to live through it for longer than many of the rest of us). We believe there should be a key focus of engaging with young people within and beyond our congregation. "Young" people here should be taken as those of school and college age but also those in their twenties and early thirties.

Study groups and support jointly with other churches across the country will help individuals and groups to express their concerns to local councillors and MPs.

### **Touching the Earth Lightly**

A festival celebrating the wonder and beauty of our planet and raising awareness of its destruction and what we can do about it will be held at BMC from 14th - 17th October, culminating in our Harvest Festival on Sunday 17th October. Please save the date now!

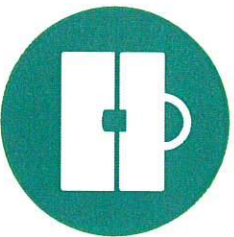


### **Eco Church Award**

Eco Church is A Rocha UK's award scheme for churches in England and Wales who want to demonstrate that the gospel is good news for God's earth.

It provides a framework to equip congregations to express our care for God's world throughout worship and teaching; in how we look after our buildings and land; in how we engage with our local community and in global campaigns, and in the personal lifestyles of our congregation. We have been awarded the Bronze level and will look at achieving higher levels during 2021.

## Resources



### Finance

The financial position of the Church remains strong. However, our overall reserves have moved from £284,000 at 31st August 2019 to a forecast position of £197,000 at 31st August 2020. This reduction has been the result of deliberate decisions by Church Council to spend some of our reserves to invest in our facilities.

In the autumn of 2019, some £65,000 was spent on the Centrepoint development scheme and during the closure of the Church buildings in summer 2020 we took the opportunity to re-paint the Church at a cost of around £27,000. We received around £12,000 from a congregational appeal, with the remainder coming from our reserves. In doing this work we identified that extensive repairs were required to the plaster and we completed this at a cost of £15,500 wholly from our reserves. Of our remaining reserves at 31st August

2020, some £100,000 relate to Pre-School. These reserves are restricted reserves that can only be used for purposes that relate to the Pre-School.

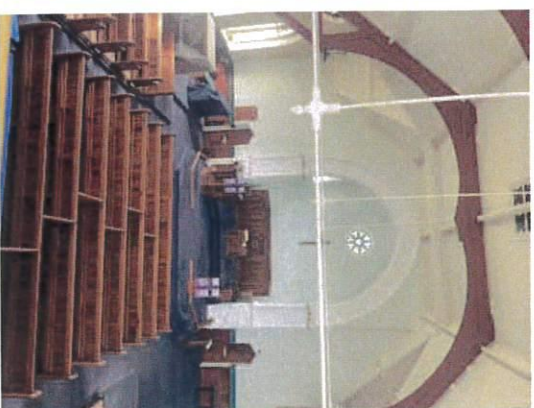
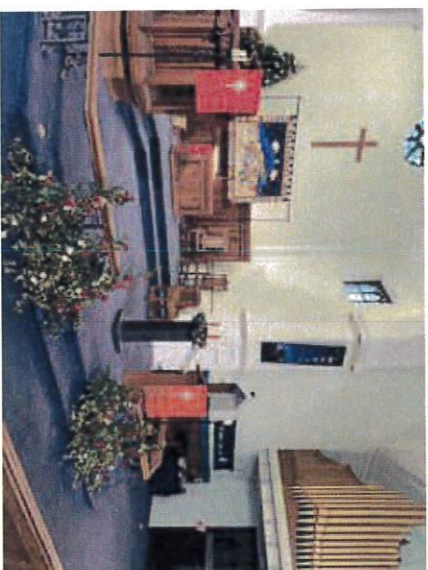
The pandemic has had a significant impact on the Property and General Account during 2020. Our property was closed for substantial period of time, including the Coffee Shop and the Thrift Shop. The reduction in outside property income was generally covered by reduced property expenditure. Our congregation responded magnificently and continued to give to the Church via direct bank transfers and standing orders and our income from giving held up well.

The forecast position is an overall break-even position for the Property and General Account for the year to 31st August 2020, but this does include 'rent donations' from the Thrift Shop and Coffee Shop leading to reductions in their overall reserves as they had little income after March 2020.

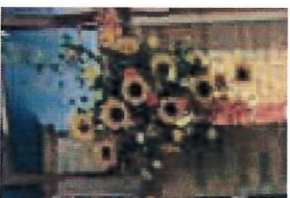
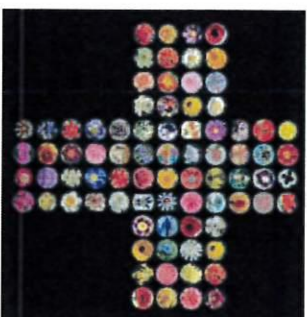
Overall financially we have survived the pandemic and managed to invest in our property so that it is in a good state to resume worship and other activities.

### Property Investment

During the first lockdown, Church Council agreed to undertake overdue repairs and redecoration of the church sanctuary. Scaffolding was erected and defective plasterwork was replaced using a traditional lime-based breathable plaster and breathable paint. The new colour scheme picked out the colours of the stained-glass windows giving a bright, fresh look to the church. The organ clean and refurbishment was carried out following the redecoration and the results are stunning.



The church buildings may have been closed, but the Church is very much alive!



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 **Bramhall**  
Methodist Church  
*Jesus at the heart of life*

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT**

**YEAR ENDED 31<sup>ST</sup> AUGUST 2020**

**BRAMHALL METHODIST CHURCH**

**FINANCIAL REPORT and ACCOUNTS**

**YEAR ENDED 31st AUGUST 2020**

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## Bramhall Methodist Church

### Trustees Report

#### **Achievements and Performance**

We seek to be a people who love God each other and the World.

We aim to be a church that puts Jesus at the heart of life, where everyone can: belong and feel at home; discover and grow in faith; receive support for daily life; contribute and get involved in church life.

We assess our performance under 4 domains (as set out in the Income and Expenditure account):

Worship Prayer and Christianity Explored; Children and Young people; Fellowship and Supporting Life's Journey and World Neighbourhood and Community.

The annual report which is filed with these Financial statements sets out in detail the activities of the Church and we set out in this report the key highlights.

The Church has a large suite of buildings, the Church itself, the Church Centre and the Centrepoint building and is located in the Centre of the Village of Bramhall. Key activities are regular worship and service to the Community through the running of a Pre-school (in the Church centre) and a coffee shop and Thrift shop (in the Centrepoint building).

During the latter half of 2020 the global pandemic significantly curtailed the use of our building and facilities, however as can be seen from the rest of this report we managed to maintain the life of the Church on-line

#### *Worship Prayer and Christianity explored*

We currently have around 360 members, having had around 400 members for many years. We run four regular weekly services, Thursday morning, 10.00 Sunday both at Church and a more contemporary worship at Centrepoint (Praise at the Point/ Connect) and over the course of the year had more than 220 Church services.

Our Sunday and Thursday morning services have continued uninterrupted since the start of the first lockdown in March 2020, initially delivered via YouTube from people's homes. Early investment in streaming technology has meant that when in-person church services began again these services could be streamed live to be available on YouTube and by telephone which enabled their continuation during subsequent lockdowns.

Connect with God; Connect with each other; Connect with our community. Connect launched in July and is a new act of worship replacing Praise@the point, and with a particular focus on growing the Kingdom of God. Initially blending in-person worship in Centrepoint (as we are able) and worship online using Zoom, we seek to establish new ways of joining together and putting our faith into action.

We regularly meet in small groups to explore our faith with over 100 members attending Life and House Groups regularly, these groups have continued for the most part meeting virtually.

Worship night provides a monthly time and space for informal worship, reflecting on a particular passage of scripture. It moved successfully on to zoom and has been meeting every four weeks.

The Church open for prayer returned in the summer until stay at home restrictions forced its closure. Communal prayer continues through Zoom with prayer time on a Tuesday morning.

We also run other special classes, notable events in the year were the continuation of the Ultimate Book Club and 152 people attended at least one 'Science and the Language of Prayer' lectures and over 40 people attended each of our Lent lectures, which took up the challenge of raising awareness and engagement in the critical issue of climate change.

#### *Children and Young People*

As well as our regular Sunday morning Sunday school we run a monthly Messy Church service attended by over 20 children and their parents an annual 'Fun Club' in the summer holidays attended by 83 children during August 2019. We also have 10 dads who bring their children to monthly 'Who let the Dads out'. Many activities moved on line during 2020 and some such as the fun club did not take place in 2020.

In addition, the Church runs its own Pre-School, rated Outstanding at its last Ofsted inspection.

Apart from the first lockdown this has been open throughout the year.

The Church also supports the youth work in the village by giving £10,500 per annum (2019 £12,000) to the Mill, a youth Club project run by Churches together in Bramhall. The money is some of the money raised through the Thrift shop. Given the lack of face to face meeting and that the Thrift shop was not open from March onwards we have had to scale back our support for this venture during 2020.

#### *Fellowship and Supporting Life's Journey*

The annual report sets out the many activities of groups that meet to give fellowship to one another. These range from Choirs to rambling and everything in between.

The Church regularly played host to members of the Halle Orchestra who play a series of concerts at the Church.

#### *World Neighbourhood and Community*

The Coffee shop provides a service to the local community where people can meet and chat. In autumn 2019 the Coffee shop was re-furbished and new furniture bought. In addition the toilets and Centrepont hall were refurbished.

However it was closed from March onwards as the pandemic took hold.

The Thrift shop provides an opportunity for re-cycling goods as well as being a point of social contact. As a charity shop it sells goods at reasonable prices and supports other charities with specific goods, e.g. Manchester mission with warm men's clothing. After a donation to the Church, for use of the premises, money raised by the Thrift shop is distributed to local, national and international charities. The Thrift shop was closed for the period from March to September and in subsequent lockdowns.

Communion Collections are held monthly to support a wide range of Charitable and other good causes. In particular giving continued during the pandemic and in particular the Church supported two local foodbanks raising over £3,500.

### **Financial Review**

The Charity recorded net incoming resources of £2,390 (2019 £8,423) on the General and Property unrestricted reserve and in total, including designated and unrestricted funds, a net outgoing £93,273 (2019 Incoming £8,423).

Financially while we have lost income from hiring out our Property our Congregational giving has been maintained and increased and some of our running costs reduced. This has meant that our normal income has been maintained in line with our Expenditure.

Unrestricted funds have reduced to £101,882 (2019 £195,155). Of these funds £23,050 (2019 £101,554) is reserved for future maintenance, repair and improvement to our suite of buildings.

The significant reduction occurred because of building work to re-furbish Centrepoint and re-decorating the Church during its closure in summer 2020, as set out below.

#### *Building developments*

The Church Council had, during the year 2018/19, approved work on Centrepoint which incorporated re-configured toilets including a compliant disabled toilet, new blinds, new ceiling and lighting to the coffee shop, new entrance door, a fire alarm system and redecoration throughout. This was completed in September 2019 within the agreed budget of £55,000 plus VAT. The money for this was taken from the Property Renovation reserve. It is anticipated that this will enhance the Coffee shop in its mission and service and the building more generally, improving it both for use in Sunday service but also enhancing its attractiveness to outside hirers.

The Trustees have taken the opportunity in summer 2020 to re-decorate the Church, repair damage plaster and refurbish the organ. The total of these works was £42,693 plus Vat and although there was an appeal for these works which raised £10,745. Of this some £26,257 was incurred to the 31<sup>st</sup> August 2020 and is reflected in these accounts with the balance being spent in the Autumn of 2020. These works together with the works on Centrepoint referred to above will extinguish our Property Renovation reserve.

#### **Restricted funds:**

The Pre-School is treated as a restricted fund and holds a reserve of £96,814 (2019 £89,906) an increase of £7,718 (2019 £467) compared to the previous year.

#### *Policy on reserves*

The Church council approves a detailed reserve policy each year for each of the unrestricted and restricted funds.

In summary the General and Property reserve is set at a level to absorb the occasional year where this account is in deficit.

Other designated reserves for the Thrift shop and Coffee shop are set to provide working capital for those operations.

The Trustees are conscious of the significant suite of buildings that they are responsible for maintaining. In 2020 significant spending took place from this reserve, with further to come in 2021 and the Trustees consider that this reserve needs strengthening to make sure that the buildings can be maintained to their current high standards.

#### *Principal funding sources*

Donations from the congregation, donations from Pre-school, coffee shop and thrift shop to reflect premises use and room hire fees from outside organisations.

#### *Investment policy and Objectives*

The Charity invests surplus funds with either the Trustees for Methodist Church purposes (TMCP) or the Central Finance Board of the Methodist Church. All investments are cash based.

#### **Plans for the future**

##### *People changes*

Our minister Philip Berry retired in August 2020. The Rev Sarah Parkin started as our new minister on 1<sup>st</sup> September 2020.

Our children and family worker Hannah Howard left us in July 2019 and we were pleased to welcomed Clare O'Keefe to that role. On the retirement of Alan Makin and Margaret McKee as church secretaries during April to June 2020 and with the pandemic curtailing the activities of a children and family worker, Clare took over the role of administration manager.

Much thought is also being given to how we do 'Church 'differently as we emerge from the Pandemic.

#### **Structure, governance and management**

The Methodist Church is constituted under the Methodist Church Act 1976. The local Church is part of the national Methodist Church (the Connexion). The local church's property is held on Model Trusts by the Custodian Trustee, The Trustees for Methodist Church Purposes. Management of that property, and responsibility for the local church's spiritual and financial affairs, is delegated to the local Church Council to act as Managing Trustee.

Bramhall Methodist Church is a registered Charity number 1130747.

##### *Recruitment and appointment of trustees*

Some members are appointed to Church Council by virtue of the office they hold within the life of the church. The Church Council is responsible for making such appointments. The Church Stewards and representatives of the congregation are appointed at the Church General Meeting held in early summer each year.

##### *Induction and Training of Trustees*

Trustees are periodically reminded of their legal obligation under Charity law.

#### **Organisational Structure**

The Managing Trustees administer the charity. They meet at least twice a year. There is a Resources Committee that has delegated powers to deal with finance and property matters, plus other sub-committees that meet regularly. A proportion of the Trustees are appointed each year by those

attending the Church General meeting, held usually in April, and which all members are entitled to attend and vote. According to the rules and regulations of the Methodist Church such trustees normally serve for a maximum period of 6 years.

In the period March 2020 to October 2020 a Management Committee was formed that had delegated powers from Church Council to respond to the emerging issues arising from the pandemic in a timely fashion. The Management Committee initially met weekly and then fortnightly. In October 2020 the normal governance arrangements of the Church resumed.

#### **Major Risks and management of those risks**

The Church Council has a range of policies, which are updated regularly, covering the following areas.

Safeguarding, working with children and vulnerable adults

Health and Safety

Financial and office systems

Hazards – fire etc.

The Trustees in particular take their responsibilities for Safeguarding young people and vulnerable adults very seriously and have a Safeguarding officer in place who attends the Resources Committee meetings and Church Council meetings.

The Trustees retain a full suite of insurance policies with a specialist Church Insurer – Methodist Insurance Ltd.

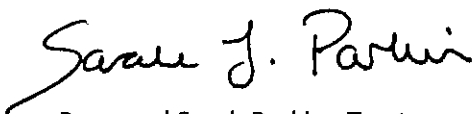
More longer-term risks are the increased age of the congregation and potential for large repair and maintenance cost to the buildings.

In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years. The next inspection is due in 2021 and all items from the last inspection have been dealt with.

#### **Public Benefit**

The Trustees confirm that they have complied with section 4 of the Charities Act 2011 to have due regard to the guidance published by the Charity Commission for England and Wales.

Approved by the Trustees on 21<sup>st</sup> June 2021 and signed on their behalf by;



Reverend Sarah Parkin - Trustee

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 9 to 21 .

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011(the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 2011 Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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.



J. P. Roper FCA  
Independent examiner  
11 Riverview  
The Embankment Business Park  
Vale Road  
Heaton Mersey  
Stockport  
SK4 3GN

21 June 2021

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**SUMMARY**

**31st August 2019**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable Activities**

**Net Incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2018**

**FUND BALANCE carried forward 31st AUGUST 2019**

	<b>Actual 12 months 31.8.2019 Unrestricted</b>	<b>Actual 12 Months 31.8.2019 Restricted</b>	<b>Actual 12 months 31.8.2019 Total</b>
Income from donations and legacies	183,285		183,285
Income from charitable activities	145,347	209,926	355,273
Investment Income	478		478
<b>TOTAL INCOMING RESOURCES</b>	<b>329,110</b>	<b>209,926</b>	<b>539,036</b>
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	<b>320,687</b>	<b>209,459</b>	<b>530,146</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>8,423</b>	<b>467</b>	<b>8,890</b>
<b>Gross transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>8,423</b>	<b>467</b>	<b>8,890</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>8,423</b>	<b>467</b>	<b>8,890</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2018</b>	<b>186,732</b>	<b>88,629</b>	<b>275,361</b>
<b>FUND BALANCE carried forward 31st AUGUST 2019</b>	<b>195,155</b>	<b>89,096</b>	<b>284,251</b>

**31st August 2020**

**Incoming Resources**

Income from donations and legacies  
Income from charitable activities  
Investment Income

**TOTAL INCOMING RESOURCES**

**TOTAL RESOURCES EXPENDED- Charitable activities**

**Net Incoming/(outgoing) resources before transfers**

**Gross transfers between funds**

**Net Incoming/outgoing resources before other recognised gains and losses**

Other recognised gains/losses

**Net movement of funds**

**RECONCILIATION OF FUNDS**

**FUND BALANCE 1st September 2019**

**FUND BALANCE carried forward 31st AUGUST 2020**

	<b>Actual 12 months 31.8.2020 Unrestricted</b>	<b>Actual 12 Months 31.8.2020 Restricted</b>	<b>Actual 12 months 31.8.2020 Total</b>
Income from donations and legacies	169,723		169,723
Income from charitable activities	108,418	201,192	309,610
Investment Income	489		489
<b>TOTAL INCOMING RESOURCES</b>	<b>278,630</b>	<b>201,192</b>	<b>479,822</b>
<b>TOTAL RESOURCES EXPENDED- Charitable activities</b>	<b>371,903</b>	<b>193,474</b>	<b>565,377</b>
<b>Net Incoming/(outgoing) resources before transfers</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
<b>Gross transfers between funds</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
Other recognised gains/losses	0	0	0
<b>Net movement of funds</b>	<b>-93,273</b>	<b>7,718</b>	<b>-85,555</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>FUND BALANCE 1st September 2019</b>	<b>195,155</b>	<b>89,096</b>	<b>284,251</b>
<b>FUND BALANCE carried forward 31st AUGUST 2020</b>	<b>101,882</b>	<b>96,814</b>	<b>198,696</b>

BRAMHALL METHODIST CHURCH

Statement of Financial Activities

UNRESTRICTED FUNDS SUMMARY

31st August 2019

	Actual 12 months 31.8.2019 Unrestricted Gen& Prop	Actual 12 Months 31.8.2019 Designated Thrft	Actual 12 Months 31.8.2019 Designated Special Pro	Actual 12 Months 31.8.2019 Designated Coffee	Actual 12 Months 31.8.2019 Designated Prop Ren	Actual 12 months 31.8.2019 Total
<b>Incoming Resources</b>						
Income from donations and legacies	183,285					183,285
Income from Charitable activities	78,745	39,551		27,051		145,347
Investment Income	478					478
<b>TOTAL INCOMING RESOURCES</b>	262,508	39,551	0	27,051	0	329,110
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	254,900	20,871	15,300	29,616	0	320,687
<b>Net Incoming/(outgoing) resources before transfers</b>	7,608	18,680	-15,300	-2,565	0	8,423
<b>Gross transfers between funds</b>	0	-12,000	12,000	0	0	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	7,608	6,680	-3,300	-2,565	0	8,423
<b>Other recognised gains/losses</b>	0	0	0	0	0	0
<b>Net movement of funds</b>	7,608	6,680	-3,300	-2,565	0	8,423
<b>RECONCILIATION OF FUNDS</b>						
<b>FUND BALANCE 1st September 2018</b>	29,610	13,067	10,350	32,151	101,554	186,732
<b>FUND BALANCE carried forward 31st AUGUST 2019</b>	37,218	19,747	7,050	29,586	101,554	195,155

31st August 2020

	Actual 12 months 31.8.2020 Unrestricted Gen& Prop	Actual 12 Months 31.8.2020 Designated Thrft	Actual 12 Months 31.8.2020 Designated Special Pro	Actual 12 Months 31.8.2020 Designated Coffee	Actual 12 Months 31.8.2020 Designated Prop Ren	Actual 12 months 31.8.2020 Total
<b>Incoming Resources</b>						
Income from donations and legacies	169,723					169,723
Income from Charitable activities	62,216	20,677		13,781	11,745	108,418
Investment Income	489					489
<b>TOTAL INCOMING RESOURCES</b>	232,427	20,677	0	13,781	11,745	278,630
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	230,037	23,332	8,000	15,285	95,249	371,903
<b>Net Incoming/(outgoing) resources before transfers</b>	2,390	-2,655	-8,000	-1,504	-83,504	-93,273
<b>Gross transfers between funds</b>		-10,500	10,500	-5,000	5,000	0
<b>Net Incoming/outgoing resources before other recognised gains and losses</b>	2,390	-13,155	2,500	-6,504	-78,504	-93,273
<b>Other recognised gains/losses</b>	0			0	0	0
<b>Net movement of funds</b>	2,390	-13,155	2,500	-6,504	-78,504	-93,273
<b>RECONCILIATION OF FUNDS</b>						
<b>FUND BALANCE 1st September 2019</b>	37,218	19,747	7,050	29,586	101,554	195,155
<b>FUND BALANCE carried forward 31st AUGUST 2020</b>	39,608	6,692	9,550	23,082	23,050	101,882

**BRAMHALL METHODIST CHURCH**

**Statement of Financial Activities**

**RESTRICTED FUNDS SUMMARY 2019**

**31st August 2020**

	<b>Actual 12 Months 31.8.2019 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES- Charitable Activities</b>	209,926
<b>TOTAL RESOURCES EXPENDED- Charitable Activities</b>	209,459
<b>Net incoming/(outgoing) resources before transfers</b>	467
<b>Gross transfers between funds</b>	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	467
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	467
<b>RECONCILIATION OF FUNDS</b>	
<b>FUND BALANCE 1st September 2018</b>	88,629
<b>FUND BALANCE carried forward 31st AUGUST 2019</b>	89,096

**31st August 2018**

	<b>Actual 12 Months 31.8.2020 Restricted Pre- School</b>
<b>TOTAL INCOMING RESOURCES- Charitable Activities</b>	201,192
<b>TOTAL RESOURCES EXPENDED-Charitable Activities</b>	193,474
<b>Net incoming/(outgoing) resources before transfers</b>	7,718
<b>Gross transfers between funds</b>	0
<b>Net incoming/outgoing resources before other recognised gains and losses</b>	7,718
<b>Other recognised gains/losses</b>	0
<b>Net movement of funds</b>	7,718
<b>RECONCILIATION OF FUNDS</b>	
<b>FUND BALANCE 1st September 2019</b>	89,096
<b>FUND BALANCE carried forward 31st AUGUST 2020</b>	96,814

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

**Summary of General and Property Account**

	<b>Actual 12 months 31.8.2019</b>	<b>Actual 12 months 31.8.2020</b>
<b>Total Income per detailed Income and Expenditure Account</b>	262,508	232,427
<b>Total Expenditure per detailed Income and Expenditure account</b>	<u>254,900</u>	<u>230,037</u>
<b>Surplus/Deficit for the year</b>	7,608	2,390
	<u>7,608</u>	<u>2,390</u>
<b>Net Surplus/Deficit for the year</b>	7,608	2,390
	<u>7,608</u>	<u>2,390</u>
<b>FUND BALANCE 1st September 2019</b>	29,610	37,218
<b>Transfer to Property Renovation Reserve</b>	0	
<b>FUND BALANCE carried forward 31st August 2020</b>	<u>37,218</u>	<u>39,608</u>

**BRAMHALL METHODIST CHURCH**

**INCOME AND EXPENDITURE ACCOUNT**

	General and Property Account		Actual 12 months 31/08/2020	Actual 12 months 31/08/2020
	Notes	Actual 12 months 31/08/2019		
<b>INCOME</b>				
<i>Worship, Prayer and Exploring Christianity</i>		71		
Donations and legacies		<u>14,604</u>	<u>6,241</u>	
<i>Total Other</i>				6,241
<i>Children and Young People</i>		643	36	
Fun Club		<u>1,251</u>	<u>802</u>	
<i>Total Other</i>				838
<i>Fellowship and Supporting Life's Journey</i>				
Halle Concerts		5,882	2,592	
Other		43	64	
Living Life to the full course			515	
Science course grant and other			<u>3,952</u>	
<i>Total Course and Events</i>				7,123
<i>World Neighbourhood and Community</i>				
Other				
				0
<i>Resources</i>				
Planned Giving		130,617	123,962	
Loose Cash		8,190	9,679	
Income Tax Refund		<u>29,803</u>	<u>29,841</u>	
<i>Total Offering and Tax Reclaim</i>				163,482
Contributions from Church organisations - Church Centre		26,379	22,850	
Contributions from Church organisations - Centrepont		16,800	16,800	
Room Hire external Church Centre		2,498	1,580	
Room Hire external Centrepont		21,074	11,715	
Fees		1,570	213	
Ground Rent and Sundry		<u>2,605</u>	<u>1,096</u>	
<i>Total Property Income</i>				54,254
Bank Interest		478	489	
<i>Total Interest and Investment Income</i>				489
<i>Other</i>				
<b>TOTAL INCOME</b>			<u>262,508</u>	<u>232,427</u>
<b>Analysis for SOFA</b>				
Income from donations and legacies			183,285	169,723
Income from charitable activities			78,745	62,215
Investment income			478	489
			<u>262,508</u>	<u>232,427</u>

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

	General and Property Account				
	Notes	Actual 12 months 31/08/2019	Actual 12 months 31/08/2019	Actual 12 months 31/08/2020	Actual 12 months 31/08/2020
<b>EXPENDITURE</b>					
<i>Worship, Prayer, Christianity Explored</i>		344		518	
Copyright Licences		860		1,046	
Alpha				313	
Catering and Coffee		263		289	
Piano, Microphones, Projector					
Christmas Decorations		397			
Palm Crosses		63			
Prayer handbooks and other books		1,255		72	
Flowers and Plants		1,228		208	
Sundry				167	
<b>Total Other</b>			4,410		2,613
<i>Children and Young People</i>					
Junior Church		44		65	
Fun Club		170		33	
Fun Club		421			
Messy Church		269		193	
Youth Events		-50			
<b>Total Other</b>			854		291
<i>Fellowship and Supporting Life's Journey</i>					
Churches Together		100		136	
Lent Lectures					
Science Course				2,766	
Harvest Fest		97			
Halle		4,004		1,844	
Life Group material					
Flyers etc for various events		377		226	
<b>Total Course and Events</b>			4,578		4,972
Pastoral Assistance		2,318			
<b>Total Other</b>			2,318		0
<i>World Neighbourhood and Community</i>					
Connexional Funds					
Other Grants	1	228		228	
<b>Total Grants and Donations</b>			228		228
Outreach		178			
Royal British Legion Poppy Appeal					
<b>Total Other</b>			178		0
<i>Resources</i>					
Circuit Assessment, Pastor and Family Worker			143,141		150,107
Heat, Light and Power		8,596		9,671	
Water		2,026		1,307	
Cleaning		21,065		16,662	
Insurance		7,807		8,171	
Servicing		2,547		1,213	
Chief Rent and Security		5			
Maintenance and Repairs		36,866		16,605	
<b>Total Property Costs</b>			78,912		53,629
Church Secretaries		9,789		7,156	
Printing and Stationery		3,983		3,006	
Publicity		297		360	
Telephone and Internet		1,747		1,916	
Audit and accountancy		2,011		1,200	
Education and Training		600			
Bank Charges and Payroll Fees		1,279		1,234	
Minister Expenses		520			
Streaming and other computer				3,227	
Other Sundries		55		98	
<b>Total Running Costs</b>			20,281		18,197
<b>TOTAL EXPENDITURE</b>			<b>£254,900</b>		<b>£230,037</b>

All expenditure is in relation to charitable activities

**BRAMHALL METHODIST CHURCH**

**BALANCE SHEET 31st AUGUST 2020**

	As At 31 August 2019	As At 31 August 2019	Notes	As At 31 August 2020	As At 31 August 2020
<b>CURRENT ASSETS</b>					
<i>Investments</i>					
<u>Trust Funds</u>		24,742	6		10,647
<i>Cash</i>					
Deposit (CFB General)	30,311			30,528	
Deposit (CFB Property)	57,583			12,713	
Deposit (CFB Centrepont Legacy)	66			67	
Thrift Shop and Coffee Shop	49,334			29,674	
Pre-School	125,985			99,972	
General and Property	32,318			16,329	
Cash In hand	<u>100</u>			<u>100</u>	
		295,697			189,383
<b>Debtors</b>					
General	10,705		4	12,833	
Pre-School	<u>238</u>			<u>304</u>	
		10,943			13,137
<b>TOTAL CURRENT ASSETS</b>		331,382			213,167
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b>					
General	10,004		3	11,009	
Pre-School	<u>37,127</u>	47,131		<u>3,482</u>	14,471
<b>NET ASSETS</b>		<u><b>£284,251</b></u>			<u><b>£198,696</b></u>

**REPRESENTED BY:**

General and Property Account	37,218	5	39,808
Property Renovation Reserve	101,554	7	23,050
Thrift Shop	19,747	10	6,592
Special Projects Reserve	7,050	9	9,550
Coffee Shop	29,586	10	23,082
Memorial Fund		8	
Pre-School	89,096	11	96,814

£284,251

£198,696

Signed on behalf of Church Council

*Sarah J. Parkin*  
*J. P. Sandford*  
81 June 2021

Sarah Parkin

Minister

John Sandford

Acting CFO

Dated

## **Bramhall Methodist Church Accounting policies**

### **1 Basis of Accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with Statement of Recommended Practice (SORP 2005) and the Charities Act 1993. There have been no changes in accounting policies in the year.

### **2 Fund Accounting**

General funds are Unrestricted funds which are available for use at the discretion of Church Council in furtherance of the general objectives of the charity and which have not been designated for other purposes

Designated funds comprise Unrestricted funds that have been set aside by Church Council for particular purposes. The aim and use of each designated fund is set out below.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The aim and uses of each Restricted fund is set out below.

Endowment Funds are restricted funds representing gifts where the Capital is normally unavailable for spending and the income from which is either Restricted or Unrestricted.

#### *Designated Funds*

##### *Thrift Shop*

The Thrift shop funds show the activity of the Charity shop run by the Church. The surpluses, after payment of a contribution for the upkeep of the premises and charitable donations made by the Thrift shop Committee, have been designated by Church Council for use in special projects and not for the normal running costs of the Church. Such special projects should have widespread support amongst the membership of the Church and currently include supporting youth work in the village of Bramhall as well as donations to local and international charities as from time to time determined by Church Council

##### *Coffee Shop*

The Coffee Shop fund shows the activity of the Coffee shop run by the Church, and staffed by Volunteers from all the Churches in Bramhall. As this is an ecumenical project the majority of surpluses have been designated by Church Council to be given to 'Churches Together in Bramhall and Woodford'

##### *Property renovation*

The Property Renovation fund represents funds set aside from previous surpluses and designated by Church Council for major repairs to the suite of Church buildings

#### *Restricted Funds*

##### *Pre-School*

The Pre-School fund shows the activity of the Pre-School run by the Church. Any surpluses after payment of staff and other costs including a contribution towards premises costs are to be used to support the Pre-School.

##### *Memorial Fund*

The Memorial fund was set up from donations for the purpose of providing memorials to Church Members

## **Accounting policies continued**

### **3 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to receive the income and the amount can be quantified with reasonable accuracy.

Incoming resources are received in cash from donations, church activities, grants and property income.

Grants receivable are accounted for in the period in which they are awarded and are allocated to the fund to which they relate.

Cash donations, Thrift shop, Coffee shop and Pre-School income are included in full in the Statement of Financial Activities on a receivable basis.

Contributions towards premises costs by Thrift shop, Coffee shop, Pre-School and other Church organisations are treated as income in the General account and expenditure in the relevant fund or organisation account.

Incoming Resources are allocated to the activity to which they relate, as set out in the Church Vision document. Incoming resources from general congregational giving and from Premises Income are allocated to the Resources activity.

### **4 Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate to the activity to which they relate, as set out in the Church Vision document. Costs that underpin all the various activities such as Ministry and Premises costs are shown in the Resources activity.

Grants payable are charged in the year that the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

### **5 Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

### **6 Tangible Fixed Assets**

The Church and associated building are legally owned by the Methodist Connexion. The local church charity does therefore not own the buildings nor are they entitled to any proceeds on sale. Therefore these charity accounts do not include any value for the Church and associated premises. All expenditure on the Church Buildings is therefore considered as maintenance and charged to the appropriate fund account in the year it is incurred.

Expenditure on office equipment and other capital items over £2,000 is capitalised and written off over its estimated useful life.

### **7 Communion/Special collections**

Special Collections are taken regularly for other organisations and Charities. Such collection money does not form part of the Resources of the Church as any money held is due to be paid over to the organisations collected for.

Note 2 gives a memorandum record of the collections during the year.

BRAMHALL METHODIST CHURCH

YEAR ENDED 31st AUGUST 2020

NOTES TO THE ACCOUNTS

	Actual 2019	Actual 2020
<b>1 Grants World Neighbourhood and Community</b>		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
<b>2 Special Collections</b>		
Wellspring		374
Action For Children		1,833
Boaz Trust		651
Christian Aid		1,210
CAP		755
Foodbanks		3,570
IJM		1,740
MA Fellowship mission		699
Macmillan		324
Methodist Mission In Britain		559
Narrowgate		804
Open Arms		590
Playlist Life		672
SNAG		632
Philip Berry retirement gift		3,145
	<u>15,144</u>	<u>17,358</u>
<b>3 Creditors</b>		
Property Accruals	994	3,864
Other Accruals	8,847	7,145
Pre-school	37,127	3,462
PAYE/NI	163	0
	<u>47,131</u>	<u>14,471</u>
<b>4 Debtors</b>		
Gift aid receivable	10,327	12,606
Property	378	227
Pre School	238	304
Prepayments		
	<u>10,943</u>	<u>13,137</u>
<b>5 General</b>		
<b>At start of year</b>	29,610	37,218
Surplus/(Deficit) from General Account	7,608	2,390
Transfer To Property Renovation Reserve		
<b>At end of year</b>	<u>37,218</u>	<u>39,608</u>

During the year the Church bought around £5,000 of monitors, TV's and streaming and other audio visual equipment. No single item was over £2,000 so the equipment has been expensed and not capitalised.

**6 Trust Funds**

There are no separate restricted trust Funds.

All legacies which are held by TMCP are for general use and therefore have been taken through the general account.

During the year a legacy for £5,000 was received from the estate of Stella Broom

This was added to the balance of the funds held at TMCP.

£5000 was removed for use to help fund the Centrepoin't project, £3600 for the installation of video live streaming equipment and £10,000 towards the cost of the Church redecoration.

BRAMHALL METHODIST CHURCH

YEAR ENDED 31st AUGUST 2020

NOTES TO THE ACCOUNTS

	Actual 2019	Actual 2020
<b>7 Property Renovation Reserve</b>		
At start of year	101,554	101,554
Donation for Centrepont Project- restricted to that project		1,000
Cost of Centrepont project		- 68,992
Appeal for Church re-decoration- restricted to that project		10,745
Cost of Church re-decoration		- 26,257
Transfer from Coffee shop towards centre point Project		5,000
At end of year	<u>101,554</u>	<u>23,050</u>
<b>8 Memorial Fund</b>		
At start of year		
Funds utilised		
At end of year	<u>0</u>	<u>0</u>
<b>9 Special Projects Reserve</b>		
At start of year	10,350	7,050
Transfer from Thrift Shop	12,000	10,500
The Mill (Millennium Youth Coffee Bar)	-15,000	- 7,500
Hotshots	-300	- 500
At end of year	<u>7,050</u>	<u>9,550</u>

**BRAMHALL METHODIST CHURCH**

**THRIFT SHOP AND COFFEE SHOP ACCOUNTS**

**YEAR ENDED 31st AUGUST 2020**

Note 10

	THRIFT SHOP		COFFEE SHOP	
	Actual 2019	Actual 2020	Actual 2019	Actual 2020
<b>INCOME</b>				
Sales	38,027	19,644	27,051	13,781
Miscellaneous income	1,524	1,033		
<b>TOTAL INCOME</b>	<u>39,551</u>	<u>20,677</u>	<u>27,051</u>	<u>13,781</u>
<b>EXPENDITURE</b>				
Occupation Charges	9,300	9,300	7,500	7,500
Coffee Shop Supplies			7,244	3,728
Churches Together Bramhall and Woodford			3,000	3,500
Strawberry Tea	22			
Equipment for Premises	25		11,872	557
Miscellaneous Expenditure	1,524	1,032		
Contribution to Coffee shop works				5,000
<b>TOTAL EXPENDITURE</b>	<u>10,871</u>	<u>10,332</u>	<u>29,616</u>	<u>20,285</u>
Surplus/Deficit for the year	28,680	10,345	-2,565	-6,504
<b>Community Grants and Donations</b>	10,000	13,000	0	0
	<u>18,680</u>	<u>-2,655</u>	<u>-2,565</u>	<u>-6,504</u>
<b>Transfer Special Projects Reserve</b>	<u>12,000</u>	<u>10,500</u>	<u>0</u>	<u>0</u>
<b>Balance for year</b>	6,680	-13,155	-2,565	-6,504
Balance 1.9.2019	13,067	19,747	32,151	29,586
<b>BALANCE 31.8.2020</b>	<u>19,747</u>	<u>6,592</u>	<u>29,586</u>	<u>23,082</u>

<b>DONATIONS</b>	£		£
UNICEF Uk	1,000	Brought Forward	8,000
All We Can	1,000	St Ann's Hospice	1,000
Royal Osteoporosis Society	500	Stockport Salvation army	1,000
Beacon Councelling	500	Age Uk Stockport	500
Orchid	500	Stockport Without Abuse	500
St Johns Ambulance	500	Hope Central Foodbank	1,000
Stockport Sharks swimming Club	500	Wythenshawe Oasis F/bank	1,000
Wythenshawe Oasis	500		
Mission Aviation Fellowship	1,000		
Wellspring Stockport	1,000		
Nat. Emergences Trust Coronavirus	1,000		
carry forward	<u>8,000</u>	<b>TOTAL</b>	<u>13,000</u>

**Equipment for Premises** This is for a new coffee machine and new furniture 2019

**Contribution to Thrift Shop works** This is a contribution to the cost of re-configuring /re-furbishing the toilets

All income and expenditure is in relation to charitable activities

**BRAMHALL METHODIST CHURCH PRE-SCHOOL**

**STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2020**

**Note 11**

<b>INCOME</b>	<b>2019</b>	<b>2020</b>
	£	£
SMBC Grants:-		
Total Applicable for year	137,089	130,819
Fees including deposits	69,160	61,386
JRS Grant		6,264
Outings and Events	1,220	0
Christmas Fair/Fundraising	2,096	1,788
Children's uniforms	134	520
Donations	50	
Sundry		294
Bank Interest	177	121
* Net of Floats & expenses		
	209,926	201,192
Surplus on ordinary activities	467	8,378
	467	8,378

<b>EXPENDITURE</b>	<b>2019</b>	<b>2020</b>
	£	£
Employment costs	158,206	148,109
BMC re Room Usage	20,000	20,400
Education Resources	8,509	8,212
Stationery & Sundries	5,690	6,761
Children's Materials	1,151	476
Equipment & Resources	2,123	1,078
Refunds of Deposits & Fees	1,552	338
Staff Training	1,999	1,121
Outings . Events, Gifts	3,420	1,031
Staff & Children's uniforms	1,202	523
Accountant's Fees - Payroll	1,834	1,844
Autopay expenses	43	
I.T. Materials & Support		440
Ofsted and safeguarding fees	220	330
Fish tank	576	576
Petty Cash - sundries	2934	1575
	209,459	192,814
(Deficit)/Surplus on ordinary activities	467	8,378
	209,926	201,192
Capital Items & Renovations		660
Net surplus for year	467	7,718
	467	8,378

<b>FUND</b>	<b>Actual</b>	<b>Actual</b>
	2019	2020
Balance 1st.September 2019	88,629	89,096
(Deficit)/Surplus for year	467	7,718
Balance 31st.August 2020	89,096	96,814
Bank balance	125,985	99,972
Debtors	238	304
Creditors	-37,127	-3,462
	89,096	96,814

**Note**  
The Pre-School buys some stationery and other supplies from Lomax Supplies, a company owned by the husband of Kathryn Lomax the Pre-School leader. All such purchases are at open market value and disclosed and approved by the Pre-school Management Committee.

All Income and expenditure is in relation to charitable activities

## **Independent examiner's report to the trustees of Bramhall Methodist Church**

I report on the accounts of the charity for the year ended 31 August 2020, which are set out on pages 9 to 21 .

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 2011 Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008.

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.



J. P. Roper FCA  
Independent examiner  
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The Embankment Business Park  
Vale Road  
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Stockport  
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21 June 2021