

BRAMHALL METHODIST CHURCH

FINANCIAL REPORT

YEAR ENDED 31st 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 Centrepont 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 Centrepont 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 31st 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 Centrepont 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 1st 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.

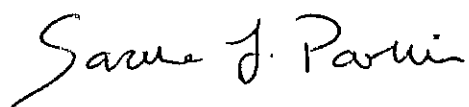
In respect of the former the Church continues to work to spread the gospel and in respect of the latter formal independent inspections are done every 5 years. The next inspection was due in 2021, but was postponed until 2022 and all items from the last inspection have been dealt with.

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 21st June 2021 and signed on their behalf by;

Reverend Sarah Parkin - Trustee

A handwritten signature in black ink, reading "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
163,476		163,476
67,935	221,544	289,479
42		42
231,453	221,544	452,997
262,411	209,118	471,529
-30,958	12,426	-18,532
0	0	0
-30,958	12,426	-18,532
0	0	0
-30,958	12,426	-18,532
101,882	96,814	198,696
70,924	109,240	180,164

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
169,723		169,723
108,418	201,192	309,610
489		489
278,630	201,192	479,822
371,903	193,474	565,377
-93,273	7,718	-85,555
0	0	0
-93,273	7,718	-85,555
0	0	0
-93,273	7,718	-85,555
195,155	89,096	284,251
101,882	96,814	198,696

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	20,358	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 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
TOTAL INCOMING RESOURCES	232,427	20,677		13,781	11,745	278,630
TOTAL RESOURCES EXPENDED	230,037	23,332	8,000	15,285	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

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

31st August 2020

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

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

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

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

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

BRAMHALL METHODIST CHURCH

INCOME AND EXPENDITURE ACCOUNT

	General and Property Account			
	Notes	Actual	Actual	Actual
		12 months	12 months	12 months
		31/08/2021	31/08/2021	31/08/2020
EXPENDITURE				
<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
Total Other			1,875	2,613
<i>Children and Young People</i>				
Junior Church				65
Fun Club				33
Messy Church				193
Youth Events				
Total Other			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				
Halls				1,844
Life Group material				
Flyers etc for various events				226
Total Course and Events			240	4,972
Pastoral Assistance				
Total Other			0	0
<i>World Neighbourhood and Community</i>		40		
Praying for our planet		1,280		
Other Grants	1	228		228
Total Grants and Donations			1,548	228
Outreach				
Royal British Legion Poppy Appeal				
Total Other			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
Total Property Costs			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
Total Running Costs			7,109	18,197
TOTAL EXPENDITURE			£213,951	£230,037

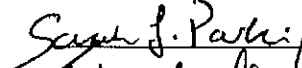
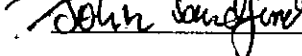
BRAMHALL METHODIST CHURCH

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
CURRENT ASSETS					
<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
Debtors					
General	11,939		4	12,833	
Pre-School	<u></u>			<u>304</u>	
		11,939			13,137
TOTAL CURRENT ASSETS		199,609			213,167
CURRENT LIABILITIES					
CREDITORS					
General	8,105		3	11,009	
Pre-School	<u>11,340</u>	19,445		<u>3,462</u>	14,471
NET ASSETS		<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	

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 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 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
1 Grants World Neighbourhood and Community		
Food4hungry	228	228
	<u>228</u>	<u>228</u>
2 Special Collections		
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	360	
Macmillan	494	
Methodist Homes	690	
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>
3 Creditors		
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>
4 Debtors		
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>
5 General		
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
7 Property Renovation Reserve		
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>
8 Memorial Fund		
At start of year		
Funds utilised		
At end of year	<u>0</u>	<u>0</u>
9 Special Projects Reserve		
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
INCOME				
Sales	12,275	19,644	6,308	13,781
Miscellaneous Income	236	1,033		
TOTAL INCOME	<u>12,511</u>	<u>20,677</u>	<u>6,308</u>	<u>13,781</u>
EXPENDITURE				
Occupation Charges	6,975	9,300	7,500	7,500
Coffee Shop Supplies			999	3,728
Churches Together Bramhall and Woodford			3,500	3,500
Strawberry Tea				
Equipment for Premises	746		2,148	557
Miscellaneous Expenditure	236	1,032		
Contribution to Coffee shop works				5,000
TOTAL EXPENDITURE	<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
Community Grants and Donations	4,500	13,000	0	0
	<u>54</u>	<u>-2,655</u>	<u>-7,839</u>	<u>-6,504</u>
Transfer	<u>-53</u>		<u>53</u>	
Transfer Special Projects Reserve	<u>1,500</u>	<u>10,500</u>	<u>0</u>	<u>0</u>
Balance for year	-1,499	-13,155	-7,786	-6,504
Balance 1.9.2020	6,592	19,747	23,082	29,586
BALANCE 31.8.2021	<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		
carry forward	<u>4,500</u>	TOTAL	<u>4,500</u>

BRAMHALL METHODIST CHURCH PRE-SCHOOL

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2021

Note 11

INCOME	2021 £	2020 £
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

EXPENDITURE	2021 £	2020 £
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

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