

**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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## **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 Centrepont 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 Centrepont 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 Centrepont (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; 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 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 Centrepont 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**

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 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**

Actual 12 months 31.8.2022 Unrestricted	Actual 12 Months 31.8.2022 Restricted	Actual 12 months 31.8.2022 Total
156,066		156,066
128,643	212,909	341,552
134	37	171
284,843	212,946	497,789
270,443	219,334	489,777
14,400	-6,388	8,012
0	0	0
14,400	-6,388	8,012
0	0	0
14,400	-6,388	8,012
70,924	109,240	180,164
85,324	102,852	188,176

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	219,299	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**

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
EXPENDITURE				
<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
<i>Total Other</i>			1,875	
				2,789
<i>Children and Young People</i>				
Junior Church				125
Fun Club				
Messy Church				72
Youth Events				
<i>Total Other</i>			0	
				197
<i>Fellowship and Supporting Life's Journey</i>				
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
<i>Total Course and Events</i>			240	
				2,897
Pastoral Assistance				2,512
<i>Total Other</i>			0	
				2,512
<i>World Neighbourhood and Community</i>				
Eco Festival		40		1,034
Praying for our planet				3,255
Other Grants	1	1,280		500
<i>Total Grants and Donations</i>		228		228
Outreach			1,548	
Royal British Legion Poppy Appeal				
<i>Total Other</i>			0	
				0
<i>Resources</i>				
<i>Circuit Assessment, Pastor and Family Worker</i>			151,345	
				137,476
Heat, Light and Power		9,084		8,881
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
<i>Total Property Costs</i>			51,834	
				60,935
Church Secretaries				
Printing and Stationery		1,795		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		563
Other Sundries		86		50
<i>Total Running Costs</i>			7,109	
				7,497
TOTAL EXPENDITURE			£213,951	£219,299

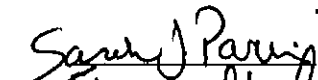
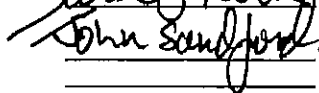
**BRAMHALL METHODIST CHURCH**

**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 Centrepont 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>
 <b>REPRESENTED BY:</b>					
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
		<u>£180,164</u>			<u>£188,176</u>

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**

	<b>THRIFT SHOP</b>		<b>COFFEE SHOP</b>	
	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Actual 2021</b>	<b>Actual 2022</b>
<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>

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

INCOME	2021 £	2022 £
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	21,800		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		1,562
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
(Deficit)/Surplus on ordinary activities	206,473 <b>15,071</b>		211,449 <b>1,497</b>
	<b>221,544</b>		<b>212,946</b>
Capital Items & Renovations	2,645		7,885
<b>Net surplus for year</b>	<b>12,426</b>		<b>-6,388</b>
	<b>15,071</b>		<b>1,497</b>

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