

**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 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.

#### *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

Centrepont. 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 Centrepont. 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; 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 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.

JPR

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**

Actual 12 months 31.8.2023 Unrestricted	Actual 12 Months 31.8.2023 Restricted	Actual 12 months 31.8.2023 Total
147,678	3,200	150,878
106,990	239,635	346,625
826		826
255,494	242,835	498,329
283,515	209,009	492,524
-28,021	33,826	5,805
23,001	-23,001	0
-5,020	10,825	5,805
0	0	0
-5,020	10,825	5,805
85,324	102,852	188,176
80,304	113,677	193,981

**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**

Actual 12 months 31.8.2024 Unrestricted	Actual 12 Months 31.8.2024 Restricted	Actual 12 months 31.8.2024 Total
155,357	10,800	166,157
121,232	248,017	369,249
1,586		1,586
278,175	258,817	536,992
275,814	240,639	516,453
2,361	18,178	20,539
24,501	-24,501	0
26,862	-6,323	20,539
0	0	0
26,862	-6,323	20,539
80,304	113,677	193,981
107,166	107,354	214,520

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**

	<b>Actual 12 Months 31.8.2023 Restricted Pre- School</b>	<b>Actual 12 Months 31.8.2023 Restricted Bitesize Church</b>	<b>Actual 12 Months 31.8.2023 Restricted Total</b>
<b>TOTAL INCOMING RESOURCES</b>	239,835	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**

	<b>Actual 12 Months 31.8.2024 Restricted Pre- School</b>	<b>Actual 12 Months 31.8.2024 Restricted Bitesize Church</b>	<b>Actual 12 Months 31.8.2024 Restricted Total</b>
<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**

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

**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
<b>EXPENDITURE</b>				
<i><b>Worship, Prayer, Christianity Explored</b></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><b>Children and Young People</b></i>				
Junior Church		583		1,265
Fun Club		64		357
Messy Church		199		153
Youth Events				
<b>Total Other</b>			846	1,775
<i><b>Fellowship and Supporting Life's Journey</b></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><b>World Neighbourhood and Community</b></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
<i><b>Resources</b></i>				
Circuit Assessment, Pastor and Family Worker and administrator			149,564	141,215
Heat, Light and Power		9,113		13,170
Water		1,670		2,229
Cleaning		24,052		27,275
Insurance		8,283		8,001
Servicing		3,911		4,009
Chief Rent and Security				
Maintenance and Repairs		19,997		15,074
<b>Total Property Costs</b>			67,026	69,758
Printing and Stationery		2,063		1,599
Publicity		127		170
Telephone and Internet		3,021		3,947
Audit and accountancy		1,402		1,294
Education and Training		253		30
Bank Charges and Payroll Fees		933		928
Minister Expenses		182		
Streaming and other computer				
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 Centrepont 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 J. Parkin*  
*John Sandford*

Sarah Parkin

John Sandford

Minister

Finance Co-ordinator

## Bramhall Methodist Church

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

	2023	2024
	£	£
<b>Statement of cash flows</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>
	2023	2024
	£	£
<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>
	2023	2024
	£	£
<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
Walthew 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	5,136
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>		
At start of year	750	0
Grants and donations	1,100	
Expenditure on the back hall	-6,586	
Transfer from General account	4,736	15,000
At end of year	<u>0</u>	<u>15,000</u>
<b>8 Bilsze Church</b>		
At Start of year		1,908
Income		
Caleb Grant		6,000
BMC Thrift Shop	2,000	3,000
Communion Collection		550
Individual donations	1,200	1,250
Total Income	<u>3,200</u>	<u>10,800</u>
Less Expenditure		
Food and Hospitality		1,350
Room Hire		840
Media Equipment and Licence		1,113
Publicity and promotion	1,020	883
Children and Junior Church	248	71
Sundry	24	325
Total Expenditure	<u>1,292</u>	<u>4,582</u>
At end of year	<u>1,908</u>	<u>8,126</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		
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 2024

Note 10

	THRIFT SHOP		COFFEE SHOP	
	Actual 2023	Actual 2024	Actual 2023	Actual 2024
<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>

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

INCOME	2023 £	2024 £
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
(Deficit)/Surplus on ordinary activities	227,995 <b>11,640</b>	235,872 <b>12,145</b>
	239,635	248,017
Refurbishment and Renovation	2,723	24,686
<b>Net deficit/ surplus for year</b>	8,917	-12,541
	11,640	12,145

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