

POYNTON METHODIST CHURCH

England & Wales · Charity number 1133699

Details

Status Registered

Legal form Previously excepted

Registered 2010-01-22

Register [View on the Charity Commission register](#)

Contact

Address Poynton Methodist Church
Civic Hall
Park Lane
Poynton
Stockport
Cheshire
SK12 1RB

Phone 01625 871592

Email office@poyntonmethodist.org

Website www.poyntonmethodistchurch.org

Activities

Objects: The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of -(a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;(b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;(c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;(d) any purpose for the time being of any charity being a charity subsidiary or ancillary to the Methodist Church.

Activities: Providing a place of worship in Poynton.Maintain premises for spiritual, educational & social needs of the congregation and the wider community

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£115,280	£101,175	-	-
2024-08-31	£124,042	£103,382	-	-
2023-08-31	£108,313	£109,767	-	-
2022-08-31	£104,901	£105,771	-	-
2021-08-31	£85,489	£102,846	-	-
2020-08-31	£220,006	£217,672	-	-

Trustees

Name	Role	Appointed
ANNE CATHARINE BATTERTON		2023-09-01
Alexander John Price		2020-09-01
BRIAN DOOLEY		2022-06-01
CHRISTINE JANE DING		2019-09-01
DAVID DIPPIE		
DAVID WILLIAM HOLMES		2011-06-30
Gillian Freeman		2021-01-01
JEAN DRINKWATER		2011-06-30
JOHN TURNER		2011-06-30
JUDITH MARY RIDGWAY		2024-09-01
Jane Robson		2014-09-01
MARGARET JOAN HAWKYARD		2011-06-30
ROGER DRINKWATER		
Richard Jonathan Baker		2023-03-14
STEWART NEVILLE BRADLEY		2016-09-01
SUSAN VERGHESE		2022-09-01
Stephen Michael Dallin		2025-09-01
ZOE DAWSON		2023-09-01

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Poynton Methodist Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10 to 11
Balance Sheet	12
Notes to the Financial Statements	13 to 20

Poynton Methodist Church

Reference and Administrative Details

Trustees

S Bradley, Secretary
J Robson, Treasurer
C Ding, Steward
A Batterton, Steward
J Ridgeway, Steward
J Turner, Pastoral Secretary
R Drinkwater, Finance Committee
G Freeman, Safeguarding officer
D Holmes, Property
M Hawkyard, Worship
J Drinkwater
S Verghese
B Dooley
Z Dawson
D Dippie
R Baker
Rev. S Dallin

Other Officers

A Price, Circuit Steward

Principal Office

The Civic Hall car park
Park Lane
Poynton
Cheshire
SK12 1RB

Charity Registration Number

1133699

Bankers

Co-operative Bank Plc

Independent Examiner

JP Roper
McKellens
Chartered Accountants
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2025.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church initially employed three staff on a part time basis.

There is currently a cleaner who works 15 hours per week and a church administrator/secretary who is contracted for 8 hours per week. There is also a room bookings secretary who is contracted for 4 hours each week.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers, it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. Room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations. These include:-

3rd Poynton Guides, 2nd and 7th Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Kids Zone (after school and school holiday provision for children), Peak Pony Club, Poynton Male Voice Choir, Poynton Youth Brass band, East Cheshire Eye Society and National Childbirth Society, Baby Yoga (relaxation class for pregnant women) and the Peak Audax Cycling Club, Vox-X (Church singing group) and the Church Film Club, Board games events, Pilates class, Church Toddler group and Middlewood doctors' surgery.

Poynton Methodist Church

Trustees' Report (continued)

Working with Children and Young People:

The area at the back of the church is arranged to provide a space for families with young children to stay together in Church. It is furnished with child sized furniture and sofas with toys, books and musical instruments. Sometimes on Sundays when children are present, there is an area at the front of the Church where children's activities take place, to enable those adults engaged with the children to participate in worship. If families attend Church on a Sunday when there is no formal teaching, there is always a volunteer arranged on a rota, to be ready to engage and ensure a welcome to families and children.

Breakfast church has now been running for some time. The idea of an early service is to ensure that church is available for families even on Sundays when children have other activities which may pull them away. Families are able to enjoy a craft, breakfast, Bible story and chat, song and short prayer. Anyone is welcome.

Muddy church has continued on the third Sunday of each month. with around 4-5 families attending each time. We have enjoyed being outdoors together.

There is a very active Toddlers playgroup, running on Thursdays in term time.

We are part of the Circuit Methodist Families Together led by our Circuit Family Worker, whose support group has a representative from Poynton Methodist Church. As a Circuit there are regular events for families and children at different churches within the circuit, including a Messy Church one Saturday each month and regular holiday events. Families from Poynton have attended events at other churches and are encouraged to do so. Members from PMC support the team delivering the Circuit events.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

As an extension of safeguarding, anyone who deals with people in an official capacity, or is instrumental in the decision-making processes of the Church, must complete an Equality, Diversity and Inclusivity course run by the Methodist Connexion.

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.

Poynton Methodist Church

Trustees' Report (continued)

Achievements and performance

Place in the Community:

The church is involved with Christian education, welfare and fellowship for all ages within the church family and offers a wide variety of programmes and activities centred on the premises. The church stewards and various committees monitor the activities of the groups, which meet both on and off the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis.

The church members have created a Community Garden in two areas around the Church. There are benches for use by anyone wanting to meet with friends or just take time out to relax.

Membership

The Church membership has reduced during the past year and at the 8th October 2025 stood at 114.

Pastoral

Importantly, the pastoral care within the church is a joint undertaking between ordained ministry and teams of lay members.

The function of the group is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits. Pastoral team members are expected to attend safeguarding training courses (and/or refresher courses) at appropriate times and intervals to ensure that a high standard of care is being offered. The church has its own safeguarding officer who supervises the relevant training in conjunction with external organisers (ie. at circuit or district level).

Most of the church news – in particular about services and significant events continues to be spread via the website and social media and also displayed within the church premises. We are fortunate to be able to reach a good level of distribution in this way, although there still remains a small group who receive hand deliveries.

Poynton Methodist Church

Trustees' Report (continued)

Opportunities for Worship and study:

The regular patterns of worship have been continued with the main act of worship taking place on Sunday at 10.30am. There is a crèche for very young children, which enables parents to participate in the service knowing that their children are being well cared for. Tea/coffee are served after the Service and a time of fellowship enjoyed.

Once each month, usually the 2nd Sunday, the six churches in the Circuit share worship, meeting either at Poynton or Macclesfield. These services are regularly well attended.

Also once a month an afternoon Service is offered at 2.30pm. This provides worship for those who find an afternoon service easier to attend. This takes the form of a short traditional service followed by tea and cake and a time of fellowship. On one Sunday a month we hold Breakfast Church aimed at families at 9.00am and a Muddy Church, again aimed at families where environmental issues are considered and craft activities offered.

We hold a monthly mid-week service at 12 noon on Wednesdays, followed by lunch. This is a more informal style of worship, usually led by local preachers. Prayer groups and study groups continue to meet.

There is a regular coffee morning every Wednesday, giving the members the chance to socialise.

The online presence for worship and study has continued.

Financial review

The Charity recorded a surplus of £13,981 on its unrestricted funds for the year and a surplus for the year of £123 on its restricted funds.

Unrestricted funds have increased to £175,028.

Restricted Funds - Restricted reserves amounted to £9,940, specifically to assist with the Flower Fund (£382) and bequests for specific purposes (£9,558).

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £52,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Poynton Methodist Church

Trustees' Report (continued)

Plans for future periods

Managing Change

During the year 1st September 2024 to 31st August 2025 the 6 churches in the Macclesfield Circuit shared one Minister, who divided his time between his circuit work, and his new post at Cliff College, Derbyshire. More responsibility fell on the shoulders of the laity, particularly church stewards and local preachers. All members of the churches, including Poynton, stepped up to the plate. There were more services led by members of the churches. These are known as "own arrangement" services. Many thoughtful and often challenging services were presented in this way.

It was wonderful to see the way that many people contributed to ensure that the life of the churches not only carried on, but thrived.

In September 2025 two new full-time ministers joined the Circuit. Rev. Stephen Dallin has responsibility for Poynton, as well as Prestbury and Broken Cross.

Eco Church Group

The Eco Church Group is comprised of 7 members of the congregation and the minister which met twice in 2025.

Eco Church Awards: We received our silver award in May 2023 but were uncertain as to whether it was going to be possible to attain gold level. In October 2024 Eco Church revised their survey form with the result that we dropped below silver level (and even below bronze level of one of the categories). This was a considerable demotivator for a period. We have come to accept, however, that the requirements for the new form will leave us in a much better position and, more importantly, that attaining gold looks more realistic under the new framework.

Recently we have held a series of meetings to assess what would be required to aim for a gold award and we hope to bring a formal proposal to the next church council.

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

Poynton Methodist Church

Trustees' Report (continued)

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 6 years. However, there are exceptions where posts would otherwise remain unfilled.

Major risks and management of those risks

The Church Council has a range of policies, which are updated regularly, covering the following areas:
Safeguarding, and working with children and vulnerable adults.

Health & Safety

Financial & Office systems

Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 25 March 2026 and signed on its behalf by:



Rev. S Dallin
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 March 2026 and signed on its behalf by:



Rev. S Dallin
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

I report to the trustees on my examination of the accounts of Poynton Methodist Church for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of Poynton 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 the Poynton Methodist Church's 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

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 Poynton 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.



.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

Date: 1/4/26

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2025

2025	Note	Unrestricted £	Restricted £	Endowment £	Total 2025 £	Total 2024 £
Income and Endowments from:						
Donations and legacies		53,058	250	-	53,308	63,228
Other trading activities		6,867	-	-	6,867	5,057
Investment income	4	6,298	-	-	6,298	6,117
Other income		<u>48,807</u>	<u>-</u>	<u>-</u>	<u>48,807</u>	<u>49,640</u>
Total Income		<u>115,030</u>	<u>250</u>	<u>-</u>	<u>115,280</u>	<u>124,042</u>
Expenditure on:						
Charitable activities		(84,105)	(126)	-	(84,231)	(79,903)
Other expenditure	8	<u>(16,944)</u>	<u>-</u>	<u>-</u>	<u>(16,944)</u>	<u>(23,479)</u>
Total Expenditure		<u>(101,049)</u>	<u>(126)</u>	<u>-</u>	<u>(101,175)</u>	<u>(103,382)</u>
Net movement in funds		13,981	124	-	14,105	20,660
Reconciliation of funds						
Total funds brought forward		<u>161,045</u>	<u>9,817</u>	<u>1,327</u>	<u>172,189</u>	<u>151,530</u>
Total funds carried forward	14	<u><u>175,026</u></u>	<u><u>9,941</u></u>	<u><u>1,327</u></u>	<u><u>186,294</u></u>	<u><u>172,190</u></u>

The notes on pages 13 to 20 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

2024	Note	Unrestricted £	Restricted £	Endowment £	Total 2024 £	Total 2023 £
Income and Endowments from:						
Donations and legacies		63,133	95	-	63,228	57,854
Other trading activities		5,057	-	-	5,057	2,182
Investment income	4	6,117	-	-	6,117	3,739
Other income		<u>49,640</u>	<u>-</u>	<u>-</u>	<u>49,640</u>	<u>44,538</u>
Total Income		<u>123,947</u>	<u>95</u>	<u>-</u>	<u>124,042</u>	<u>108,313</u>
Expenditure on:						
Charitable activities		(79,635)	(268)	-	(79,903)	(84,856)
Other expenditure	8	<u>(23,479)</u>	<u>-</u>	<u>-</u>	<u>(23,479)</u>	<u>(24,911)</u>
Total Expenditure		<u>(103,114)</u>	<u>(268)</u>	<u>-</u>	<u>(103,382)</u>	<u>(109,767)</u>
Net movement in funds		20,833	(173)	-	20,660	(1,454)
Reconciliation of funds						
Total funds brought forward		<u>140,212</u>	<u>9,991</u>	<u>1,327</u>	<u>151,530</u>	<u>152,987</u>
Total funds carried forward	14	<u><u>161,045</u></u>	<u><u>9,818</u></u>	<u><u>1,327</u></u>	<u><u>172,190</u></u>	<u><u>151,533</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

Poynton Methodist Church
(Registration number: 1133699)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	24,968	19,366
Investments	11	10,883	10,883
Cash at bank and in hand	12	<u>152,392</u>	<u>142,845</u>
		188,243	173,094
Creditors: Amounts falling due within one year	13	<u>(1,949)</u>	<u>(904)</u>
Net assets		<u>186,294</u>	<u>172,190</u>
Funds of the charity:			
Endowment		1,327	1,327
Restricted		9,941	9,818
Unrestricted income funds			
Unrestricted		<u>175,026</u>	<u>161,045</u>
Total funds	14	<u>186,294</u>	<u>172,190</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 25 March 2026 and signed on their behalf by:


 J Robson
 Trustee


 Rev. S Dallin
 Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	43,273	250	43,523	43,899
Legacies	-	-	-	9,000
Gift aid reclaimed	9,785	-	9,785	10,329
	<u>53,058</u>	<u>250</u>	<u>53,308</u>	<u>63,228</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

3 Income from other trading activities

	Unrestricted		
	General	Total	Total
	£	2025	2024
	£	£	£
Sales of goods and services	2,760	2,760	2,140
Fundraising	4,107	4,107	2,917
	<u>6,867</u>	<u>6,867</u>	<u>5,057</u>

4 Investment income

	Unrestricted		
	General	Total	Total
	£	2025	2024
	£	£	£
Bank Interest	5,801	5,801	5,562
TMCP Funds interest	497	497	555
	<u>6,298</u>	<u>6,298</u>	<u>6,117</u>

5 Other income

	Unrestricted		
	General	Total	Total
	£	2025	2024
	£	£	£
Fees	2,256	2,256	2,780
Rental income	40,177	40,177	41,481
Feed in tariff	6,374	6,374	5,379
	<u>48,807</u>	<u>48,807</u>	<u>49,640</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

6 Expenditure on charitable activities

Note	Unrestricted		Total	Total
	General	Restricted	2025	2024
	£	£	£	£
Payments to Circuit	48,626	-	48,626	47,208
Employment costs	18,186	-	18,186	16,707
Pension costs	292	-	292	-
Materials	1,551	126	1,677	1,066
Youth Work	1,000	-	1,000	1,021
Music	3,599	-	3,599	424
Outreach & Ministry	938	-	938	936
PA & Equipment	3,361	-	3,361	7,097
Telephone	817	-	817	533
Charitable Donations	4,358	-	4,358	3,861
Credit card charges	36	-	36	23
Credit card charges	16	-	16	19
Sundry expenses	287	-	287	-
Governance costs	7	1,038	1,038	1,008
	<u>84,105</u>	<u>126</u>	<u>84,231</u>	<u>79,903</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	<u>1,038</u>	<u>1,038</u>	<u>1,008</u>
	<u>1,038</u>	<u>1,038</u>	<u>1,008</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

8 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2025	2024
		£	£
Sundry expenses	524	524	492
Administration of investments	35	35	31
Repairs and maintenance	3,001	3,001	6,804
Computer software and maintenance costs	158	158	71
Light, heat and power	6,895	6,895	10,468
Insurance	2,678	2,678	2,602
Printing, postage and stationery	355	355	377
Cleaning	1,228	1,228	1,173
Gardening	1,960	1,960	1,361
Legal and professional fees	110	110	100
	<u>16,944</u>	<u>16,944</u>	<u>23,479</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2025	2024
	£	£
Prepayments	12,155	12,156
Other debtors	12,813	7,210
	<u>24,968</u>	<u>19,366</u>

11 Current asset investments

	2025	2024
	£	£
Cash deposits	<u>10,883</u>	<u>10,883</u>

12 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	326	216
Cash at bank	20,518	15,671
Short-term deposits	131,548	126,958
	<u>152,392</u>	<u>142,845</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	363	204
Other creditors	17	324
Pension scheme creditor	292	276
Accruals	1,277	100
	<u>1,949</u>	<u>904</u>

14 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2025 £
Unrestricted					
<i>General funds</i>					
General Fund	136,076	112,100	(98,913)	(3,680)	145,583
Parent & Toddler group	1,545	2,000	(1,482)	(1,000)	1,063
Ladies Fellowship	225	735	(398)	(267)	295
VOX Singing Group	114	195	(256)	(53)	-
Total General Funds	<u>137,960</u>	<u>115,030</u>	<u>(101,049)</u>	<u>(5,000)</u>	<u>146,941</u>
<i>Designated funds</i>					
Property Fund	23,085	-	-	5,000	28,085
Total Designated Funds	<u>23,085</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>28,085</u>
Total unrestricted	<u>161,045</u>	<u>115,030</u>	<u>(101,049)</u>	<u>-</u>	<u>175,026</u>
Restricted Funds					
Bequests	9,558	-	-	-	9,558
Flower Fund	259	250	(126)	-	383
Restricted	9,817	250	(126)	-	9,941
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	<u>172,189</u>	<u>115,280</u>	<u>(101,175)</u>	<u>-</u>	<u>186,294</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted					
<i>General funds</i>					
General Fund	120,978	120,884	(102,133)	(3,653)	136,076
Parent & Toddler group	829	2,283	(591)	(976)	1,545
Ladies Fellowship	320	471	(195)	(371)	225
VOX Singing Group	-	309	(195)	-	114
Total General Funds	<u>122,127</u>	<u>123,947</u>	<u>(103,114)</u>	<u>(5,000)</u>	<u>137,960</u>
<i>Designated funds</i>					
Property Fund	<u>18,085</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>23,085</u>
Total Designated Funds	<u>18,085</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>23,085</u>
Total unrestricted	<u>140,212</u>	<u>123,947</u>	<u>(103,114)</u>	<u>-</u>	<u>161,045</u>
Restricted Funds					
Bequests	9,558	-	-	-	9,558
Flower Fund	<u>433</u>	<u>95</u>	<u>(268)</u>	<u>-</u>	<u>260</u>
Restricted	<u>9,991</u>	<u>95</u>	<u>(268)</u>	<u>-</u>	<u>9,818</u>
Endowment					
Permanent	<u>1,327</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,327</u>
Total funds	<u>151,530</u>	<u>124,042</u>	<u>(103,382)</u>	<u>-</u>	<u>172,190</u>

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated		Permanent	at 31 August
	£	£	£	£	2025
Current assets	150,880	28,085	9,941	1,327	190,233
Current liabilities	<u>(3,939)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,939)</u>
Total net assets	<u>146,941</u>	<u>28,085</u>	<u>9,941</u>	<u>1,327</u>	<u>186,294</u>
	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated		Permanent	at 31 August
	£	£	£	£	2024
Current assets	138,864	23,085	9,818	1,327	173,094
Current liabilities	<u>(904)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(904)</u>
Total net assets	<u>137,960</u>	<u>23,085</u>	<u>9,818</u>	<u>1,327</u>	<u>172,190</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements
for the Year Ended 31 August 2024

Poynton Methodist Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12 to 13
Balance Sheet	14
Notes to the Financial Statements	15 to 21

Poynton Methodist Church

Reference and Administrative Details

Trustees	Rev. Dr. G Edwards, Chair S Bradley, Secretary J Robson, Treasurer C Ding, Steward A Batterton, Steward J Ridgeway, Steward J Turner, Pastoral Secretary R Drinkwater, Finance Committee G Freeman, Safeguarding officer D Holmes, Property M Hawkyard, Worship J Drinkwater S Verghese B Dooley R Ratcliffe Z Dawson D Dippie R Baker
Other Officers	A Price, Circuit Steward
Principal Office	The Civic Hall car park Park Lane Poynton Cheshire SK12 1RB
Charity Registration Number	1133699
Bankers	Co-operative Bank Plc
Independent Examiner	JP Roper McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road, Heaton Mersey Stockport Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

This was the first year when the Church Family was able to come together and worship, study and socialise in the Church building free from the restrictions and fears of Covid 19. As time went by, more and more of our members and others forming part of that family returned, feeling more relaxed mixing with others without the inhibitions of social distancing and face masks.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church initially employed two staff on a part time basis.

There is currently a cleaner who works 15 hours per week and a church administrator/secretary who is contracted for 8 hours per week.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. Room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations. These include:

3rd Poynton Guides, 2nd and 7th Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Kids Zone (after school and school holiday provision for children), Peak Pony Club, Poynton Male Voice Choir, Sing Zest (adult choir), Poynton Youth Brass band, East Cheshire Eye Society and National Childbirth Society, Bloom Baby, Tiny Talk, Baby Yoga (relaxation class for pregnant women) and the Peak Audax Cycling Club, Vox-X (Church singing group) and the Church Film Club.

The premises are also used by our local Medical Partnership for staff training.

Poynton Methodist Church

Trustees' Report (continued)

Working with Children and Young People:

The area at the back of the church is arranged to provide a space for families with young children to stay together in Church. It is furnished with child sized furniture and sofas with toys, books and musical instruments. Recently, on Sundays when children are present, there is an area at the front of the Church where children's activities take place, to enable those adults engaged with the children to participate in worship. If families attend Church on a Sunday when there is no formal teaching, there is always a volunteer arranged on a rota, to be ready to engage and ensure a welcome to families and children.

Breakfast church has now been running for three years. The idea of an early service is to ensure that church is available for families even on Sundays when children have other activities which may pull them away. Families are able to enjoy a craft, breakfast, Bible story and chat, song and short prayer. Anyone is welcome. There are currently four regular families which is great, but we would love more.

Muddy church has continued on the third Sunday of each month with around 3-4 families attending each time. We have enjoyed being outdoors together, crafting and sharing stories to celebrate St Patrick's day, Easter, Pentecost and our return to school in September.

We are part of the Circuit Methodist Families Together led by our Circuit Family Worker, whose support group has a representative from Poynton Methodist Church. As a Circuit there are regular events for families and children at different churches within the circuit, including a Messy Church one Saturday each month and regular holiday events. Families from Poynton have attended events at other churches and are encouraged to do so. Members from PMC support the team delivering the Circuit events.

As always, we are very grateful to all those who help in our children's work.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

As an extension of safeguarding, anyone who deals with people in an official capacity, or is instrumental in the decision-making processes of the Church, must participate in training by completing an Equality, Diversion and Inclusivity course run by the Methodist Connexion.

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.

Poynton Methodist Church

Trustees' Report (continued)

Achievements and performance

Place in the Community: The church is involved with Christian education, welfare and fellowship for all ages within the Church family and offers a wide variety of programmes and activities centred on the premises. The church stewards and various committees monitor the activities of the groups, which meet both on and off the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis.

The church members have created a Community Garden in two areas around the Church. There are benches for use by anyone wanting to meet with friends or just take time out to relax.

Membership

The Church membership has reduced during the past year and at the 8th October 2024 stood at 123. During the year four members have died, one has transferred membership to another church and seven have ceased to meet here. Incoming, we have had one new member, three who transferred their membership into Poynton Methodist Church from elsewhere, plus two who have chosen to have their membership reinstated.

Pastoral Oct 2023 – Oct 2024

Importantly, the pastoral care within the church is a joint undertaking between ordained ministry and teams of lay members. As quite frequently happens, the latest year has seen the not-unexpected slight change in the organisation of the team. The overall lay team remains at about 21 in number.

The function of the group is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits. Pastoral team members are expected to attend safeguarding training courses (and/or refresher courses) at appropriate times and intervals to ensure that a high standard of care is being offered. The church has its own safeguarding officer who supervises the relevant training in conjunction with external organisers (ie. at circuit or district level).

Most of the church news – in particular about services and significant events continues to be spread via the website and social media and also displayed within the church premises. We are fortunate to be able to reach a good level of distribution in this way; and there still remains a small group who receive hand deliveries.

Opportunities for Worship and study:

The regular patterns of worship have been continued. the main act of worship taking place on Sunday at 10.30am. There is a crèche for very young children, which enables parents to participate in the service knowing that their children are being well cared for. Tea/coffee are served after the Service and a time of fellowship enjoyed.

Also once a month an afternoon Service is offered at 2.30pm. This provides worship for those who find an afternoon service easier to attend. This takes the form of a short traditional service followed by tea and cake and a time of fellowship.

Poynton Methodist Church

Trustees' Report (continued)

On one Sunday a month we hold Breakfast Church aimed at families at 9.00am and a Muddy Church, again aimed at families where environmental issues are considered and craft activities offered.

We hold a monthly mid-week service at 12 noon on Wednesdays, followed by lunch. This is a more informal style of worship, led by local preachers. Prayer groups and study groups continue to meet. There is a new prayer group which meets on Tuesday evenings. This group is currently concentrating on a revival scheme for the life and growth of the church.

There is a regular coffee morning every Wednesday, giving the members the chance to socialise.

The online presence for worship and study has continued.

Financial review

The Charity recorded a profit of £20831 on its unrestricted funds for the year and a loss for the year of £174 on its restricted funds and we are pleased to report that this is an improvement over the previous few years. This is due in part to a generous bequest and in part to an increase in room bookings, although there continues to be significant financial pressures, notably the ongoing energy costs.

Unrestricted funds have increased to £161047.

Restricted Funds - Restricted reserves amounted to £9817, specifically to assist with the Flower Fund (£259) and bequests for specific purposes (£9558). The Community Garden Project restricted reserve fund has now been fully utilised and the balance of expenditure and ongoing maintenance have been (and will continue to be) funded by the Church.

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £52,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Poynton Methodist Church

Trustees' Report (continued)

Plans for future periods

Plans for future periods – Managing Change

2024/2025 is a challenging year for all the Churches in the Macclesfield Circuit. In the summer of 2024, the minister with responsibility for Poynton, along with the churches in Prestbury and Broken Cross, announced that she was taking early retirement from the ministry, effective from the 31st August 2024. At the same time, an announcement was made that the Circuit Superintendent, who also has pastoral responsibility for the churches at Macclesfield, and the rural churches at Gawsorth and Langley, had accepted an academic appointment at Cliff College, Derbyshire.

In order that the Macclesfield Circuit would not be left totally bereft of presbyterial support, he generously offered to spend half his time at Cliff College, and the other half continuing his role as Circuit Superintendent.

This has caused some changes to the patterns of worship at all the churches in the circuit, with more services being taken by local preachers and on one Sunday each month all the churches worshipping together either at Poynton or Macclesfield.

Some Sundays have been designated on the circuit plan as "Own Arrangements." These services are led by members of the congregation, supported by local preachers and musicians. They often bring a different perspective to the worship and life of the Church which has been well received.

We look to the future with hope for growth, and it was a joy to learn recently that there will be two new full-time ministers joining the circuit from 1st September 2025. One will be based in Poynton, but will also have responsibility for Prestbury and Broken Cross.

Our Future Story

One of the aims stated in our Mission Statement is to "Go out, share the Good News, and serve in the world." It is acknowledged that evangelism is an integral part of our calling. Another part is the deepening of our own faith and dedication to follow and serve Christ.

As numbers decline in all the established churches, it is seen as vital that we do not only pay lip service to our Mission Statement, but also that we should have a mission plan, to effectively share the Good News which Jesus brought with those outside the Church. Before this can be achieved, we need to look inwards and see whether our faith and trust in God is sufficiently deep to share it with others.

We believe that we cannot undertake this mission in our own strength. Much prayer and inspired planning is required, and this planning is initially being led by our Tuesday evening prayer group. The Methodist Church Connexional mission website has much helpful material and tools with which churches can work and plan for mission.

Innovative ideas are required to enable us to engage with those not used to our Christian traditions and forms of worship. We are only at the start of that journey. It may be a long one, but the Trustees believe that unless we embark on the journey, then we are only planning for "palliative care" for our Church.

Poynton Methodist Church

Trustees' Report (continued)

Update

In January 2024, the above-mentioned prayer group decided, after in-depth discussion, that we should approach our worshippers, both members and non-members, with our own questionnaire designed to obtain their views of what was good and not-so-good about our Church, specifically asking what they thought we should do about mission. This was enthusiastically completed by over 70 worshippers and covered 4 categories of church life - worship, evangelism, learning and caring and lastly, service. Collating the responses led to the formation of a Strategic Plan (effectively a mission plan). It was sub-divided into 3 Tactical Plans, each spanning approximately 6-8 months over a 2 year time period. These Tactical Plans contain specific actions, with the now completed 1st plan covering mainly practical, administrative actions. The 2nd plan contains a mix of further administrative actions, and actions to find ways of bringing our Church family together in prayer, bible study and pastoral care. The 3rd plan will cover mainly outreach.

Finally, it was decided right from the start, that if just one person is brought into God's Kingdom during this mission process, then we would take that as a mark of 'success', but at the very least, as we go through this process, the deepening of our faith will bring much joy to all involved.

Eco Church Group

The Eco Church Group is comprised of 7 members of the congregation and the minister, which met twice in 2024.

Eco Church Awards.

We reached bronze level in late 2022 and received our silver award on 5th May 2023. We are currently quite close to the gold level.

Activities

Several actions have been taken over 2024:

- Talk by Melanie Baker during morning worship on Sunday 18th February when she talked about her PhD, studying the introduction of Beavers at Hatchmere by the Cheshire Wildlife Trust.
- Butterfly Cloud mobile installation at church during Creationtide (September 1st to October 4th) and then at Poynton Baptist Church (8th - 18th November)
- Annual Climate Service on 8th September 2024 which was also a Circuit Service.
- Fund-raising concert with Epiphany on 29th September. Two performances raised a total of £453.30 divided equally between our Eco Church Charities – Ocean Clean Up, Christian Aid and Cheshire Wildlife Trust.
- Continuing inclusion of regular eco-tips in the Newsletter and on slides before worship.
- Richard Baker has led eco-themed worship at Poynton, Broken Cross, Prestbury and Marple Ridge and led workshops for Hope in North East Cheshire's Seasons of Creation programme and at Gawsforth Methodist Church.

Future Plans

The group have reviewed our progress towards a gold award and, whilst challenging, think this could be achievable by summer of 2025. The main area we need to address is Community and Global Engagement where a particular issue is that there does not appear to be much green activity within Poynton with which to engage. We are thus proposing a twin track approach. In early 2025 we will be focussing on several small initiatives that can be achieved internally. Later in 2025, we would like to try and stimulate and engage with some green activities within the local community. We hope this will result in a large Eco Fair to be held in the late spring or early summer building on the success of the Eco Festival in 2023.

Poynton Methodist Church

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 6 years. However, there are exceptions where posts would otherwise remain unfilled.

Poynton Methodist Church

Trustees' Report (continued)

Major risks and management of those risks

The Church Council has a range of policies, which are updated regularly, covering the following areas:
Safeguarding, and working with children and vulnerable adults.

Health & Safety

Financial & Office systems

Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial instruments

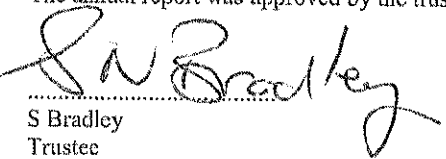
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 11 March 2025 and signed on its behalf by:



S Bradley
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 March 2025 and signed on its behalf by:


.....
S Bradley
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

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

Responsibilities and basis of report

As the charity trustees of Poynton Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

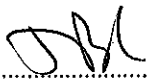
I report in respect of my examination of the Poynton Methodist Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Poynton 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.


.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

Date: 19/3/25

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2024

2024	Note	Unrestricted £	Restricted £	Endowment £	Total 2024 £	Total 2023 £
Income and Endowments from:						
Donations and legacies		63,133	95	-	63,228	57,854
Other trading activities		5,057	-	-	5,057	2,182
Investment income	4	6,117	-	-	6,117	3,739
Other income		49,640	-	-	49,640	44,538
Total Income		<u>123,947</u>	<u>95</u>	<u>-</u>	<u>124,042</u>	<u>108,313</u>
Expenditure on:						
Charitable activities		(79,635)	(268)	-	(79,903)	(84,856)
Other expenditure	8	(23,479)	-	-	(23,479)	(24,911)
Total Expenditure		<u>(103,114)</u>	<u>(268)</u>	<u>-</u>	<u>(103,382)</u>	<u>(109,767)</u>
Net movement in funds		20,833	(173)	-	20,660	(1,454)
Reconciliation of funds						
Total funds brought forward		<u>140,212</u>	<u>9,991</u>	<u>1,327</u>	<u>151,530</u>	<u>152,987</u>
Total funds carried forward	14	<u><u>161,045</u></u>	<u><u>9,818</u></u>	<u><u>1,327</u></u>	<u><u>172,190</u></u>	<u><u>151,533</u></u>

The notes on pages 15 to 21 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

2023	Note	Unrestricted £	Restricted £	Endowment £	Total 2023 £	Total 2022 £
Income and Endowments from:						
Donations and legacies		57,504	350	-	57,854	66,457
Other trading activities		2,182	-	-	2,182	1,283
Investment income	4	3,739	-	-	3,739	422
Other income		<u>44,538</u>	<u>-</u>	<u>-</u>	<u>44,538</u>	<u>36,739</u>
Total Income		<u>107,963</u>	<u>350</u>	<u>-</u>	<u>108,313</u>	<u>104,901</u>
Expenditure on:						
Charitable activities		(81,978)	(2,878)	-	(84,856)	(87,452)
Other expenditure	8	<u>(24,911)</u>	<u>-</u>	<u>-</u>	<u>(24,911)</u>	<u>(18,319)</u>
Total Expenditure		<u>(106,889)</u>	<u>(2,878)</u>	<u>-</u>	<u>(109,767)</u>	<u>(105,771)</u>
Net movement in funds		1,074	(2,528)	-	(1,454)	(870)
Reconciliation of funds						
Total funds brought forward		<u>139,139</u>	<u>12,521</u>	<u>1,327</u>	<u>152,987</u>	<u>153,858</u>
Total funds carried forward	14	<u>140,213</u>	<u>9,993</u>	<u>1,327</u>	<u>151,533</u>	<u>152,988</u>

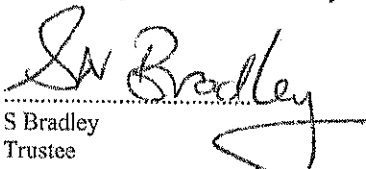
All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 21 form an integral part of these financial statements.

Poynton Methodist Church
(Registration number: 1133699)
Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	19,366	17,975
Investments	11	10,883	10,883
Cash at bank and in hand	12	<u>142,845</u>	<u>123,743</u>
		173,094	152,601
Creditors: Amounts falling due within one year	13	<u>(904)</u>	<u>(1,068)</u>
Net assets		<u>172,190</u>	<u>151,533</u>
Funds of the charity:			
Endowment		1,327	1,327
Restricted		9,818	9,993
Unrestricted income funds			
Unrestricted		<u>161,045</u>	<u>140,213</u>
Total funds	14	<u>172,190</u>	<u>151,533</u>

The financial statements on pages 12 to 21 were approved by the trustees, and authorised for issue on 11 March 2025 and signed on their behalf by:


 S Bradley
 Trustee


 J Robson
 Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	43,804	95	43,899	47,371
Legacies	9,000	-	9,000	-
Gift aid reclaimed	10,329	-	10,329	10,483
	63,133	95	63,228	57,854

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

3 Income from other trading activities

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Sales of goods and services	2,140	2,140	271
Fundraising	2,917	2,917	1,911
	<u>5,057</u>	<u>5,057</u>	<u>2,182</u>

4 Investment income

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Bank Interest	5,562	5,562	3,411
TMCP Funds interest	555	555	328
	<u>6,117</u>	<u>6,117</u>	<u>3,739</u>

5 Other income

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Fees	2,780	2,780	1,772
Rental income	41,481	41,481	37,336
Feed in tariff	5,379	5,379	5,430
	<u>49,640</u>	<u>49,640</u>	<u>44,538</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted		Total	Total
		General	Restricted	2024	2023
		£	£	£	£
Payments to Circuit		47,208	-	47,208	56,250
Employment costs		16,707	-	16,707	15,027
Pension costs		-	-	-	841
Materials		798	268	1,066	955
Youth Work		1,021	-	1,021	530
Music		424	-	424	498
Outreach & Ministry		936	-	936	1,751
PA & Equipment		7,097	-	7,097	2,921
Telephone		533	-	533	676
Charitable Donations		3,861	-	3,861	4,368
Credit card charges		23	-	23	18
Credit card charges		19	-	19	17
CTIP		-	-	-	50
Governance costs	7	1,008	-	1,008	954
		<u>79,635</u>	<u>268</u>	<u>79,903</u>	<u>84,856</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,008	1,008	954
	<u>1,008</u>	<u>1,008</u>	<u>954</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

8 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Sundry expenses	492	492	389
Administration of investments	31	31	31
Repairs and maintenance	6,804	6,804	9,274
Computer software and maintenance costs	71	71	208
Light, heat and power	10,468	10,468	7,332
Insurance	2,602	2,602	2,575
Printing, postage and stationery	377	377	344
Cleaning	1,173	1,173	1,045
Gardening	1,361	1,361	3,597
Legal and professional fees	100	100	116
	<u>23,479</u>	<u>23,479</u>	<u>24,911</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2024	2023
	£	£
Prepayments	12,156	11,802
Other debtors	7,210	6,173
	<u>19,366</u>	<u>17,975</u>

11 Current asset investments

	2024	2023
	£	£
Cash deposits	<u>10,883</u>	<u>10,883</u>

12 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	216	126
Cash at bank	15,671	23,420
Short-term deposits	126,958	100,197
	<u>142,845</u>	<u>123,743</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	204	114
Other creditors	324	557
Pension scheme creditor	276	235
Accruals	100	162
	<u>904</u>	<u>1,068</u>

14 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
Unrestricted					
<i>General funds</i>					
General Fund	120,978	120,884	(102,133)	(3,653)	136,076
Parent & Toddler group	829	2,283	(591)	(976)	1,545
Ladies Fellowship	320	471	(195)	(371)	225
VOX Singing Group	-	309	(195)	-	114
Total General Funds	<u>122,127</u>	<u>123,947</u>	<u>(103,114)</u>	<u>(5,000)</u>	<u>137,960</u>
<i>Designated funds</i>					
Property Fund	18,085	-	-	5,000	23,085
Total Designated Funds	<u>18,085</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>23,085</u>
Total unrestricted	<u>140,212</u>	<u>123,947</u>	<u>(103,114)</u>	<u>-</u>	<u>161,045</u>
Restricted Funds					
Bequests	9,558	-	-	-	9,558
Flower Fund	433	95	(268)	-	260
Restricted	<u>9,991</u>	<u>95</u>	<u>(268)</u>	<u>-</u>	<u>9,818</u>
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	<u>151,530</u>	<u>124,042</u>	<u>(103,382)</u>	<u>-</u>	<u>172,190</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted					
<i>General funds</i>					
General Fund	124,628	105,977	(105,975)	(3,810)	120,820
Parent & Toddler group	851	1,614	(591)	(887)	987
Ladies Fellowship	575	372	(323)	(303)	321
Total General Funds	126,054	107,963	(106,889)	(5,000)	122,128
<i>Designated funds</i>					
Property Fund	13,085	-	-	5,000	18,085
Total Designated Funds	13,085	-	-	5,000	18,085
Total unrestricted	139,139	107,963	(106,889)	-	140,213
Restricted Funds					
Bequests	9,558	-	-	-	9,558
Flower Fund	451	252	(268)	-	435
Community Garden Project	-	98	(2,610)	-	(2,512)
Restricted	10,009	350	(2,878)	-	7,481
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	150,475	108,313	(109,767)	-	149,021

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Endowment funds	Total funds at 31 August 2023
	General £	Designated £	£	Permanent £	£
Current assets	138,864	23,085	9,818	1,327	173,094
Current liabilities	(904)	-	-	-	(904)
Total net assets	137,960	23,085	9,818	1,327	172,190

16 Related party transactions

There were no related party transactions in the year.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2023

Poynton Methodist Church

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12 to 13
Balance Sheet	14
Notes to the Financial Statements	15 to 22

Poynton Methodist Church

Reference and Administrative Details

Trustees	Rev R Watson, Chair S Bradley, Secretary J Robson, Treasurer J Gibbons, Steward J Profitt, Steward C Ding, Steward M Martin, Steward D Dippie, Circuit Steward J Turner, Pastoral Secretary R Drinkwater, Finance Committee G Freeman, Safeguarding officer D Holmes, Property M Hawkyard, Worship J Drinkwater S Verghese B Dooley R Ratcliffe Z Dawson
Other Officers	A Price, Circuit Steward A Bourne, Circuit Children and Families Co-ordinator
Principal Office	The Civic Hall car park Park Lane Poynton Cheshire SK12 1RB
Charity Registration Number	1133699
Bankers	Co-operative Bank Plc
Independent Examiner	JP Roper McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road, Heaton Mersey Stockport Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2023.

This was the first year when the Church Family was able to come together and worship, study and socialise in the Church building free from the restrictions and fears of Covid 19. As time went by, more and more of our members and others forming part of that family returned, feeling more relaxed mixing with others without the inhibitions of social distancing and face masks.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church initially employed two staff on a part time basis.

There is currently a cleaner who works 15 hours per week and a church administrator/secretary who works 8 hours per week.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. Room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations,

These include:- 3rd Poynton Guides, 2nd and 7th Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Kids Zone (after school and school holiday provision for children), Cheshire Carers, Peak Pony Club, Poynton Male Voice Choir, Sing Zest (adult choir), Poynton Youth Brass band, East Cheshire Eye Society, National Childbirth Society, Bloom Baby (baby massage), Baby Yoga (relaxation class for pregnant woman) and the Peak Audax Cycling Club. The premises are also used by our local Medical Partnership for staff training and our District Nurses for their monthly meetings for pregnant women.

Poynton Methodist Church

Trustees' Report (continued)

Working with Children and Young People:

Teaching across the age ranges is delivered on the first Sunday of each month at the early Breakfast Church and on the third Sunday at Muddy Church, which shares the regular meeting time for worship. We are part of the Circuit Methodist Families Together, led by our Circuit Family Worker, whose support group has a representative from PMC. As a Circuit, at least one of our Churches holds an event each weekend for families and children, including a Messy Church one Saturday each month and regular holiday events. Families from Poynton have attended events at other churches and are encouraged to do so. Members from PMC support the team delivering the Circuit events.

The Toddlers Group is run under the auspices of the Church, led by volunteer members of the Church.

The area at the back of the church is arranged to provide a space for families with young children to stay together in Church. It is furnished with child sized furniture and sofas with toys, books and musical instruments. If families attend Church on a Sunday when there is no formal teaching, there is always a volunteer arranged on a rota to be ready to engage and ensure a warm welcome.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

As an extension of safeguarding, anyone who deals with people in an official capacity, or is instrumental in the decision-making processes of the Church, must participate in training by completing an Equality, Diversity and Inclusivity course run by the Methodist Connexion.

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.

Poynton Methodist Church

Trustees' Report (continued)

Achievements and performance

Place in the Community

The church is involved with Christian education, welfare and fellowship for all ages within the Church family and offers a wide variety of programmes and activities. The church stewards and various committees monitor the activities of the groups, which meet both on and off the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group which organises ecumenical worship and activities within the village of Poynton.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis.

The work of creating a Community Garden in two areas around the Church has been completed. Fuller details appear later in this report.

Membership

The Church membership has increased slightly during the past year and at the 3rd October 2023 stood at 129. Two members died during the year. Five people transferred their membership into Poynton Methodist Church from elsewhere. Two people moved away from Poynton and transferred their membership to other churches.

Pastoral Oct 2022 – Oct 2023

Importantly, the pastoral care within the church is a joint undertaking between ordained ministry and teams of lay members. As happens in most years, the latest year has seen the not-unexpected change in the organisation of the team. This can be due in part to the natural ebb and flow of those wishing to be pastoral visitors; it also allows for the inclusion of new members moving into, or transferring into, the church family – and, sadly, for any departures from the church family. The overall lay team remains at about 21 in number and continues to be led by a pastoral secretary together with one or two more senior pastoral visitors.

The function of the group is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits. Team members are expected to attend safeguarding training courses (and/or refresher courses) at appropriate times and intervals to ensure that a high standard of care is being offered. Such training is usually organised at Circuit or District level.

In the post-pandemic environment, the amount of personal face-to-face contact or telephone calling that is carried out by pastoral visitors must be a balanced judgement of theirs for each of the persons in their particular group. As anticipated, most of the church news (e.g. services and events) continues to be spread via the internet. We are fortunate to be able to reach a good level of distribution in this way, although there still remains a small group who are kept in touch by hand deliveries.

Opportunities for Worship and study

The regular patterns of worship have continued, with the main act of worship taking place on Sunday at 10.30am. There is a crèche for very young children, which enables parents to participate in the service knowing that their children were being well cared for. Tea/coffee are served after the Service and a time of fellowship enjoyed.

Poynton Methodist Church

Trustees' Report (continued)

Once a month a different style of worship is offered - Café Church - which is quite informal and set around tables to enable discussion over refreshments. This is well liked by the majority.

Also, once a month an afternoon Service is offered at 2.30pm, originally to accommodate members who had previously worshipped at Green Close Chapel until its closure. It also provides worship for the elderly, and others, who find an afternoon service easier to attend. The afternoon service takes the form of a short traditional service followed by tea and cake and a time of fellowship.

There is a monthly Breakfast Church aimed at families but open to all held at 9.30am and a "Muddy Church" again aimed at families where environmental issues are considered and craft work produced.

We hold a monthly mid-week service at 12 noon followed by lunch. This alternates between a Communion Service and a more informal style of worship. Prayer groups and study groups continue to meet. There is a new prayer group which meets on Tuesday evenings. This group is currently concentrating on a revival scheme for the life and growth of the church.

There is a regular coffee morning every Wednesday, giving members the chance to socialise.

The online presence for worship and study has continued.

Financial review

The Charity recorded a profit of £1073 on its unrestricted funds for the year and a loss for the year of £2530 on its restricted funds, broadly consistent with the results in the previous year. There continues to be significant financial pressures on the Church, notably the increase in energy prices. An ongoing washroom refurbishment increased our outgoings this year, but definitely enhanced the Church facilities.

Income from donations has decreased this year, although our income from lettings has increased. Nevertheless, the church is aware of its need to increase the income it receives from donations if it is to meet its continuing and future ministry and maintenance of the facilities over the coming years.

Unrestricted funds have increased to £140214.

Restricted Funds - Restricted reserves amounted to £9991, made up of monies specifically to assist with the Flower Fund (£433) and bequests for specific purposes (£9558). The Community Garden Project restricted reserve fund was fully utilised during the year and the balance of expenditure and ongoing maintenance have been (and will continue to be) funded by the Church.

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £55,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Poynton Methodist Church

Trustees' Report (continued)

Plans for future periods

Plans for future periods – Managing Change

Work on the community garden was completed during the year. This is intended as a space where members of the community can come to relax, and even take a break after shopping in the village.

After the decision taken last year that the complete revamp of the foyer of the church was unaffordable at this time, more simple alterations have been made to make the space more welcoming. The plastered and painted foyer walls have smartened up the foyer area, and new seating has been provided. It is hoped this will become a space where people can enjoy a coffee and relax.

The toilet refurbishment has been completed which has resulted in the toilets being considerably improved.

We have also undertaken work at the rear of church putting in picnic benches. We hope that this area will be used by church members and clubs, those who hire our building and we hope to have times in the week when members of the public can use it too. It is also used for our monthly “muddy church” for our children’s outdoor time.

It is hoped that these improvements will make us more attractive to regular and casual visitors, with whom we can share our faith.

Following the decision of Church Council that we should become an Eco-church, a group was formed to champion that work, and we are making great progress. See the section below about our Eco-Church commitment.

Our Toddlers group, meeting weekly, continues to thrive. We continue to explore ways of welcoming those who attend into the wider life of the church and to share our faith.

Our Future Story

One of the aims stated in our Mission Statement is to “Go out, share the Good News, and serve in the world.” It is acknowledged that evangelism is an integral part of our calling. Another part is the deepening of our own faith and dedication to follow and serve Christ.

As numbers decline in all the established churches, it is seen as vital that we do not only pay lip service to our Mission Statement, but also that we should have a mission plan, to effectively share the Good News which Jesus brought with those outside the Church. Before this can be achieved, we need to look inwards, and see whether our faith and trust in God is sufficiently deep to share it with others.

It is realised that we cannot undertake this mission in our own strength. Much prayer and inspired planning is required, and this planning is initially being led by our Tuesday evening prayer group. The Methodist Church Connexional mission website has much helpful material with which churches can work, and the tools for them to plan for mission.

We are keen that this must not be a rehash of the way we have always done things. Innovative ideas are required to enable us to engage with those not used to our Christian traditions and forms of worship. We are only at the start of that journey. It may be a long one, but the Trustees believe that unless we embark on the journey, then we are planning only for “palliative care” for our Church.

Poynton Methodist Church

Trustees' Report (continued)

Eco Church Group

The Eco Church Group is comprised of 9 members of the congregation and the minister and met three times this year.

Eco Church Awards.

At the first Eco Church Group meeting we realised that we were already functioning at bronze level and were granted the award on application. It was decided to involve the whole congregation in planning to achieve silver at a Café Worship in January. The results of that consultation were implemented, and we reached silver status in April. This was presented to Rev. Ros by the Chairman of the District at our Eco Festival in July. We have now set ourselves the target of achieving our gold award and the Eco Church Group are continuing to meet as we work towards this.

Activities

Several actions have been taken over the year:

We have agreed to support two new charities and continue support of another:

OceanCleanUp as an overseas environmental charity and
Cheshire Wildlife Trust as a local environmental charity
Christian Aid as a charity fighting for international climate justice

- Registration as a Fairtrade church
- Annual Climate Service on 10th September 2024
- New signage and artwork for several rooms
- Including regular eco-tips in the Newsletter and on slides before worship.
- Promoting our involvement at joint services with Churches Together in Poynton and the Circuit.

Eco Festival

The group were responsible for planning the Eco Festival on 15th July which was a great success with a full church. Music was provided by the Youth Brass Band, Male Voice Choir and pop-up choir (which has now become our irregular singing group Vox). Cheshire Wildlife Trust were happy with their stall and there was a great range of activities for young people. Vegetarian burgers were served.

There was a really positive atmosphere and we would like to offer a huge thankyou to everyone who contributed.

Future Plans

The group have reviewed our progress towards a gold award and, whilst challenging, think this could be achievable by the end of 2024. The main area we need to address is Community and Global Engagement where a particular issue is that there doesn't appear to be much green activity within Poynton to engage with! We are thus proposing a twin track approach. Between now and January we will be focusing on several small initiatives that can be achieved internally. After January, we would like to try and stimulate and engage with some green activities within the local community. We hope this will result in a large Eco Fair to be held in the late spring or early summer building on the success of last year's Eco Festival.

Poynton Methodist Church

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 6 years. However, there are exceptions where posts would otherwise remain unfilled.

Poynton Methodist Church

Trustees' Report (continued)

Major risks and management of those risks

The Church Council has a range of policies, which are updated regularly, covering the following areas:
Safeguarding, and working with children and vulnerable adults.
Health & Safety
Financial & Office systems
Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial instruments

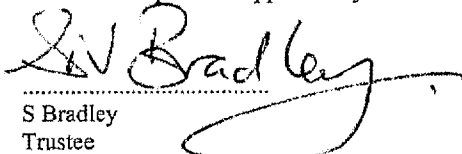
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 5 March 2024 and signed on its behalf by:


S Bradley
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

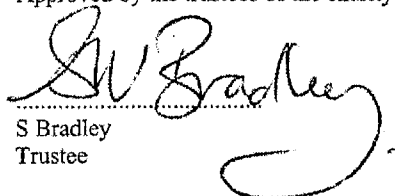
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 5 March 2024 and signed on its behalf by:



S Bradley
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

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

Responsibilities and basis of report

As the charity trustees of Poynton Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

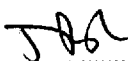
I report in respect of my examination of the Poynton Methodist Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Poynton 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.


.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

Date: 27/1/24

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2023

2023	Note	Unrestricted £	Restricted £	Endowment £	Total 2023 £	Total 2022 £
Income and Endowments from:						
Donations and legacies		57,504	350	-	57,854	66,457
Other trading activities		2,182	-	-	2,182	1,283
Investment income	4	3,739	-	-	3,739	422
Other income		44,538	-	-	44,538	36,739
Total Income		<u>107,963</u>	<u>350</u>	<u>-</u>	<u>108,313</u>	<u>104,901</u>
Expenditure on:						
Charitable activities		(81,978)	(2,878)	-	(84,856)	(87,452)
Other expenditure	8	<u>(24,911)</u>	<u>-</u>	<u>-</u>	<u>(24,911)</u>	<u>(18,319)</u>
Total Expenditure		<u>(106,889)</u>	<u>(2,878)</u>	<u>-</u>	<u>(109,767)</u>	<u>(105,771)</u>
Net movement in funds		1,074	(2,528)	-	(1,454)	(870)
Reconciliation of funds						
Total funds brought forward		<u>139,139</u>	<u>12,521</u>	<u>1,327</u>	<u>152,987</u>	<u>153,858</u>
Total funds carried forward	14	<u>140,213</u>	<u>9,993</u>	<u>1,327</u>	<u>151,533</u>	<u>152,988</u>

The notes on pages 15 to 22 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2023 (continued)

2022	Note	Unrestricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Income and Endowments from:						
Donations and legacies		59,457	7,000	-	66,457	65,714
Other trading activities		1,283	-	-	1,283	3,092
Investment income	4	422	-	-	422	163
Other income		<u>36,739</u>	<u>-</u>	<u>-</u>	<u>36,739</u>	<u>16,520</u>
Total Income		<u>97,901</u>	<u>7,000</u>	<u>-</u>	<u>104,901</u>	<u>85,489</u>
Expenditure on:						
Charitable activities		(77,590)	(9,862)	-	(87,452)	(88,609)
Other expenditure	8	<u>(18,319)</u>	<u>-</u>	<u>-</u>	<u>(18,319)</u>	<u>(14,237)</u>
Total Expenditure		<u>(95,909)</u>	<u>(9,862)</u>	<u>-</u>	<u>(105,771)</u>	<u>(102,846)</u>
Net income/(expenditure)		1,992	(2,862)	-	(870)	(17,357)
Gross transfers between funds		<u>3,367</u>	<u>(3,367)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,359	(6,229)	-	(870)	(17,357)
Reconciliation of funds						
Total funds brought forward		<u>133,781</u>	<u>18,750</u>	<u>1,327</u>	<u>153,858</u>	<u>171,215</u>
Total funds carried forward	14	<u>139,140</u>	<u>12,521</u>	<u>1,327</u>	<u>152,988</u>	<u>153,858</u>

All of the charity's activities derive from continuing operations during the above two periods.

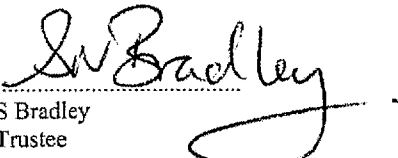
The notes on pages 15 to 22 form an integral part of these financial statements.

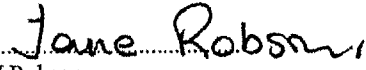
Poynton Methodist Church

(Registration number: 1133699)
Balance Sheet as at 31 August 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	17,975	21,153
Investments	11	10,883	10,883
Cash at bank and in hand	12	<u>123,741</u>	<u>121,856</u>
		152,599	153,892
Creditors: Amounts falling due within one year	13	<u>(1,068)</u>	<u>(905)</u>
Net assets		<u>151,531</u>	<u>152,987</u>
Funds of the charity:			
Endowment		1,327	1,327
Restricted		9,993	12,521
Unrestricted income funds			
Unrestricted		<u>140,213</u>	<u>139,140</u>
Total funds	14	<u>151,533</u>	<u>152,988</u>

The financial statements on pages 12 to 22 were approved by the trustees, and authorised for issue on 5 March 2024 and signed on their behalf by:


S Bradley
Trustee


J Robson
Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	47,021	350	47,371	52,943
Gift aid reclaimed	10,483	-	10,483	11,014
Grants, including capital grants;				
Grants from companies	-	-	-	2,500
	57,504	350	57,854	66,457

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

3 Income from other trading activities

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Sales of goods and services	271	271	346
Fundraising	1,911	1,911	937
	<u>2,182</u>	<u>2,182</u>	<u>1,283</u>

4 Investment income

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Bank Interest	3,411	3,411	366
TMCP Funds interest	328	328	56
	<u>3,739</u>	<u>3,739</u>	<u>422</u>

5 Other income

	Unrestricted	Total	Total
	General	2023	2022
	£	£	£
Fees	1,772	1,772	1,107
Rental income	37,336	37,336	30,840
Feed in tariff	5,430	5,430	4,792
	<u>44,538</u>	<u>44,538</u>	<u>36,739</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

6 Expenditure on charitable activities

	Note	Unrestricted		Total	Total
		General	Restricted	2023	2022
		£	£	£	£
Payments to Circuit		56,250	-	56,250	55,250
Employment costs		15,027	-	15,027	19,724
Pension costs		841	-	841	1,144
Materials		687	268	955	633
Youth Work		530	-	530	42
Music		498	-	498	481
Outreach & Ministry		1,751	-	1,751	1,009
PA & Equipment		311	2,610	2,921	1,857
Telephone		676	-	676	960
Charitable Donations		4,368	-	4,368	3,319
Credit card charges		18	-	18	16
Credit card charges		17	-	17	3
CTIP		50	-	50	2,000
Governance costs	7	954	-	954	1,014
		<u>81,978</u>	<u>2,878</u>	<u>84,856</u>	<u>87,452</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	954	954	1,014
	<u>954</u>	<u>954</u>	<u>1,014</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

8 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2023	2022
		£	£
Sundry expenses	389	389	342
Administration of investments	31	31	31
Repairs and maintenance	9,274	9,274	8,868
Computer software and maintenance costs	208	208	140
Light, heat and power	7,332	7,332	2,589
Insurance	2,575	2,575	2,461
Printing, postage and stationery	344	344	529
Cleaning	1,045	1,045	2,014
Gardening	3,597	3,597	1,224
Legal and professional fees	116	116	121
	<u>24,911</u>	<u>24,911</u>	<u>18,319</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2023	2022
	£	£
Prepayments	11,802	14,784
Other debtors	6,173	6,369
	<u>17,975</u>	<u>21,153</u>

11 Current asset investments

	2023	2022
	£	£
Cash deposits	<u>10,883</u>	<u>10,883</u>

12 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	124	171
Cash at bank	23,420	39,329
Short-term deposits	100,197	82,356
	<u>123,741</u>	<u>121,856</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	114	54
Other creditors	557	638
Pension scheme creditor	235	213
Accruals	162	-
	<u>1,068</u>	<u>905</u>

14 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2023 £
Unrestricted					
<i>General funds</i>					
General Fund	124,628	105,977	(105,975)	(3,810)	120,820
Parent & Toddler group	851	1,614	(591)	(887)	987
Ladies Fellowship	575	372	(323)	(303)	321
Total General Funds	<u>126,054</u>	<u>107,963</u>	<u>(106,889)</u>	<u>(5,000)</u>	<u>122,128</u>
<i>Designated funds</i>					
Property Fund	13,085	-	-	5,000	18,085
Total Designated Funds	<u>13,085</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>18,085</u>
Total unrestricted	<u>139,139</u>	<u>107,963</u>	<u>(106,889)</u>	<u>-</u>	<u>140,213</u>
Restricted Funds					
Bequests	9,558	-	-	-	9,558
Flower Fund	451	252	(268)	-	435
Community Garden Project	2,512	98	(2,610)	-	-
Restricted	<u>12,521</u>	<u>350</u>	<u>(2,878)</u>	<u>-</u>	<u>9,993</u>
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	<u>152,987</u>	<u>108,313</u>	<u>(109,767)</u>	<u>-</u>	<u>151,533</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted					
<i>General funds</i>					
General Fund	117,907	96,596	(88,698)	(1,177)	124,628
Parent & Toddler group	500	891	(197)	(342)	852
Ladies Fellowship	1,204	414	(929)	(114)	575
Total General Funds	119,611	97,901	(89,824)	(1,633)	126,055
<i>Designated funds</i>					
Property Fund	14,170	-	(6,085)	5,000	13,085
Total Designated Funds	14,170	-	(6,085)	5,000	13,085
Total unrestricted	133,781	97,901	(95,909)	3,367	139,140
Restricted Funds					
Church and Family Worker	8,696	2,785	(8,114)	(3,367)	-
Bequests	9,558	-	-	-	9,558
Flower Fund	496	265	(310)	-	451
Community Garden Project	-	3,950	(1,438)	-	2,512
Restricted	18,750	7,000	(9,862)	(3,367)	12,521
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	153,858	104,901	(105,771)	-	152,988

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2023
					£
Current assets	123,196	18,085	9,993	1,327	152,601
Current liabilities	(1,068)	-	-	-	(1,068)
Total net assets	122,128	18,085	9,993	1,327	151,533
	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2022
					£
Current assets	126,960	13,085	12,521	1,327	153,893
Current liabilities	(905)	-	-	-	(905)
Total net assets	126,055	13,085	12,521	1,327	152,988

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2023 (continued)

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Poynton Methodist Church

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12 to 13
Balance Sheet	14
Notes to the Financial Statements	15 to 23

Poynton Methodist Church

Reference and Administrative Details

Trustees

Rev R Watson, Chair
S Bradley, Secretary
J Robson, Treasurer
J Gibbons, Steward
J Profitt, Steward
C Ding, Steward
M Martin, Steward
D Dippie, Circuit Steward
J Turner, Pastoral Secretary
R Drinkwater, Finance Committee
G Freeman, Safeguarding officer
D Holmes, Property
M Hawkyard, Worship
J Drinkwater
G Oldham
S Verghese
B Dooley
R Ratcliffe

Other Officers

A Price, Circuit Steward

Poynton Methodist Church

Reference and Administrative Details (continued)

Principal Office	The Civic Hall car park Park Lane Poynton Cheshire SK12 1RB
Charity Registration Number	1133699
Bankers	Co-operative Bank Plc
Independent Examiner	JP Roper McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road, Heaton Mersey Stockport Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2022.

During the year covered by this report the work of Poynton Methodist Church was once again severely hampered by the outbreak of the Coronavirus known as Covid-19. The Church building was closed for long periods, and much of the work was done remotely as will be referred to later in this report. This pandemic affected all of our members and all those connected to the Church in many different ways.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church initially employed three staff on a part time basis.

There was a Children and Families Worker (who retired during the year). Her salary was funded partly by members of the Church and partly by grant from the Macclesfield Methodist Circuit.

There is currently a cleaner who works 15 hours per week and a church administrator/secretary who works 8 hours per week.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. Room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations, including:- 3rd Poynton Guides, 2nd and 7th Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Kids Zone (after school and school holiday provision for children), Cheshire Carers, Peak Pony Club, Poynton Male Voice Choir, Sing Zest (adult choir), Poynton Youth Brass band, Cantata Music Education, East Cheshire Eye Society, National Childbirth Society and the Peak Audax Cycling Club.

Poynton Methodist Church

Trustees' Report (continued)

Working with Children and Young People:

The Toddlers' Group is run under the auspices of the Church, and the Minister and Children and Families Worker were involved with that group.

There is no formal teaching across the age ranges at the morning service. Young Church concentrates on delivering a Sunday afternoon "Messy Church" at regular intervals. This combines play with structured learning and is aimed at families with younger children.

The area at the back of the Church is now arranged to provide a space for families with young children to stay together in Church. It is furnished with a sofa, child sized furniture, toys, books and musical instruments and in the year under review we had some families with young children start to worship with us. They have continued to attend and the provision now being made allows families to worship together, whilst at the same time allowing parents to participate more fully in those parts of our services more suitable for adults.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

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.

Poynton Methodist Church

Trustees' Report (continued)

Achievements and performance

Place in the Community:

The church is involved with Christian education, welfare and fellowship for all ages within the Church family and offers a wide variety of programmes and activities centred on the premises. The church stewards and various committees monitor the activities of the groups, which meet both off and on the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group which organises ecumenical worship (Christmas and Easter) and activities within the village of Poynton.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis.

During the year work was begun on creating a Community Garden in two areas around the Church. Fuller details appear later in this report

Membership

The Church membership has increased slightly during the past year and at the 4th October 2022 stood at 128. Four members died during the year. There was one new member, and 6 people transferred their membership to Poynton Methodist Church from elsewhere

Pastoral

As ever, the pastoral care within the church is a joint undertaking between ordained ministry and lay members. Since last year there has been a slight change in the organisation of the team, due in part to the natural ebb and flow of those wishing to be pastoral visitors and in part to allow for the inclusion of new members moving into the church family. The overall lay team is about 21 strong, and led by a pastoral secretary together with two senior pastoral visitors (who previously held the title of pastoral co-ordinators).

The function of the group is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits. Team members are expected to attend safeguarding training courses (and/or refresher courses) at appropriate times and intervals to ensure that a high standard of care is being offered. Such training is actually organised at a higher level than this church (ie. at circuit or district level).

During the pandemic, the previous level of personal face-to-face contacts was disallowed; and mostly this had to be replaced with telephone calls and/or the issue of church news via the internet. Now that the lockdown restrictions are no longer in place, the aim is to try and return to the doorstep calling and visiting – although internet communication will undoubtedly continue.

Poynton Methodist Church

Trustees' Report (continued)

Opportunities for Worship and study:

During the year to 31st August 2022 the regular patterns of worship were re-established, the main act of worship taking place on Sunday at 10.30am. There was a crèche for very young children, which enabled parents to participate in the service knowing that their children were being well cared for.

Different styles of worship were offered periodically. Sometimes there was Café Church which is quite informal and set around tables to enable discussion over refreshments.

The church also played host to the fellowship from Green Close Methodist Church at Pott Shrigley, whose chapel there was severely damaged by the floods in the summer of 2018. They held their service at Poynton at 2.30pm on Sundays. Sadly, it was decided that Green Close Chapel would close owing to dwindling numbers, and some of those that remain have joined in regular worship at Poynton.

We have started two new times of worship in addition to our weekly Sunday 10am service. These are a monthly Breakfast Church aimed at families but open to all and a monthly afternoon service. The afternoon service takes the form of a short traditional service followed by tea and cake and a time of fellowship. This is aimed at allowing those who cannot get to church for 10.30am to worship and have fellowship. Both these new services are proving successful and we hope that they will grow.

We have recently started another prayer group, this meets on a Tuesday evening and people are able to take part in person, or at home via Zoom, using a printout sheet. We hope that this meeting will enable us to hear more clearly the guiding of God as to our future work.

There is a regular coffee morning every Wednesday, giving the members the chance to socialise.

There are various study and prayer groups, both in person and on line

The online presence for worship and study has continued after the restrictions on meeting together were lifted.

Financial review

The Charity recorded a surplus of £1,991 on its unrestricted funds for the year and a deficit for the year of £2,863 on its restricted funds, but nevertheless a significant improvement on the previous year. This is due largely to the fact that Rental income reflects a full year's letting this year, since the lifting of Covid restrictions.

Income from donations has increased this year, however the church is aware of its need to increase the income it receives from donations if it is to meet its continuing and future ministry and maintenance of the facilities over the coming years.

Unrestricted funds have increased to £139,141.

Restricted Funds - Restricted reserves amounted to £12,520, specifically to assist with the Community Garden Project (£2,512), the Flower Fund (£450) and bequests for specific purposes (£9,558). Our Children and Family Worker left during the year and, with the agreement of our members, the balance of the Fund of £3,367 was transferred to Unrestricted Reserves.

Poynton Methodist Church

Trustees' Report (continued)

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £50,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Plans for future periods

Aims and key objectives for future periods

Coming out of Covid and assessing where we are in terms of resources, both people and financial, we came to the decision that our plans for a new frontage to church and also a new coffee area flowing into the back of church were no longer viable. We also felt that, given the national economic situation and the cost of living crisis, it would not be appropriate to try to raise large sums of money and to spend it on a new entrance at this time.

The new chairs for the worship area have since been installed, giving the worship area a more modern and spacious feel. They allow for flexibility of use in worship and other events. We do plan to upgrade the seating area in the foyer to make it more welcoming for coffee mornings and user groups.

Work on the Community Garden at the front of church has proceeded well. Seating has been installed and bulbs and shrubs planted. Spring bulbs are already coming up. We plan to have a 'no mow May' to allow wild flowers to grow and increase opportunities for insects and birds. As the weather warms we hope to see members of the public using the space. The planting of the garden was undertaken over two Saturdays and we were very pleased that members of our Toddler Group came with their children to help. It had a community feel to the effort. We are planning to plant a 'picking bed' in a tub here too so that people can pick fresh herbs etc.

We have also undertaken work at the back of church putting in picnic benches and have plans for planting of more shrubs. We hope that this area will be used by church members and clubs, those who hire our building and we hope to have times in the week when members of the public can use it too.

It is hoped that this may make us more attractive to regular and casual visitors, with whom we can share our faith.

Church Council recently voted for the church to become an Eco- church. A group has been formed and we are making progress. We have already attained Bronze status and are working towards Silver which we expect to attain in the next few months.

Our Toddlers group, meeting weekly, continues to thrive and works well in its new setting in our church hall. We continue to explore ways of welcoming those who attend into the wider life of the church and to share our faith.

Our Tuesday evening prayer group welcomes new members either in person or via Zoom.

Poynton Methodist Church

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 6 years. However, there are exceptions where posts would otherwise remain unfilled.

Poynton Methodist Church

Trustees' Report (continued)

Major risks and management of those risks

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

Safeguarding, and working with children and vulnerable adults.

Health & Safety

Financial & Office systems

Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial Instruments

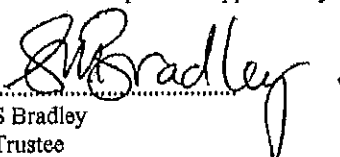
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 16 April 2023 and signed on its behalf by:


.....
S Bradley
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 16 April 2023 and signed on its behalf by:



S Bradley
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

I report to the trustees on my examination of the accounts of Poynton Methodist Church for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of Poynton 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 the Poynton Methodist Church's 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

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 Poynton 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.


.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
SK4 3GN

Date: 4/5/23

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2022

2022	Note	Unrestricted £	Restricted £	Endowment £	Total 2022 £	Total 2021 £
Income and Endowments from:						
Donations and legacies		59,457	7,000	-	66,457	65,714
Other trading activities		1,283	-	-	1,283	3,092
Investment income	4	422	-	-	422	163
Other income		36,739	-	-	36,739	16,520
Total Income		97,901	7,000	-	104,901	85,489
Expenditure on:						
Charitable activities		(77,590)	(9,862)	-	(87,452)	(88,609)
Other expenditure	8	(18,317)	-	(2)	(18,319)	(14,237)
Total Expenditure		(95,907)	(9,862)	(2)	(105,771)	(102,846)
Net income/(expenditure)		1,994	(2,862)	(2)	(870)	(17,357)
Gross transfers between funds		(114)	(3,367)	-	(3,481)	-
Net movement in funds		1,880	(6,229)	(2)	(4,351)	(17,357)
Reconciliation of funds						
Total funds brought forward		137,261	18,750	1,327	157,338	171,215
Total funds carried forward	14	139,141	12,521	1,325	152,987	153,858

The notes on pages 15 to 23 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2022 (continued)

2021	Note	Unrestricted £	Restricted £	Endowment £	Total 2021 £	Total 2020 £
Income and Endowments from:						
Donations and legacies		48,441	17,273	-	65,714	105,344
Other trading activities		3,092	-	-	3,092	5,501
Investment income	4	163	-	-	163	868
Other income		<u>16,520</u>	<u>-</u>	<u>-</u>	<u>16,520</u>	<u>108,293</u>
Total Income		<u>68,216</u>	<u>17,273</u>	<u>-</u>	<u>85,489</u>	<u>220,006</u>
Expenditure on:						
Charitable activities		(74,865)	(13,744)	-	(88,609)	(184,787)
Other expenditure	8	<u>(14,237)</u>	<u>-</u>	<u>-</u>	<u>(14,237)</u>	<u>(32,885)</u>
Total Expenditure		<u>(89,102)</u>	<u>(13,744)</u>	<u>-</u>	<u>(102,846)</u>	<u>(217,672)</u>
Net (expenditure)/income		(20,886)	3,529	-	(17,357)	2,334
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782)</u>
Net movement in funds		(20,886)	3,529	-	(17,357)	1,552
Reconciliation of funds						
Total funds brought forward		<u>154,667</u>	<u>15,221</u>	<u>1,327</u>	<u>171,215</u>	<u>169,664</u>
Total funds carried forward	14	<u>133,781</u>	<u>18,750</u>	<u>1,327</u>	<u>153,858</u>	<u>171,216</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 15 to 23 form an integral part of these financial statements.

Poynton Methodist Church

(Registration number: 1133699)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	21,153	26,783
Investments	11	10,883	10,885
Cash at bank and in hand	12	<u>121,856</u>	<u>120,861</u>
		153,892	158,529
Creditors: Amounts falling due within one year	13	<u>(905)</u>	<u>(4,671)</u>
Net assets		<u>152,987</u>	<u>153,858</u>
Funds of the charity:			
Endowment		1,325	1,327
Restricted		12,521	18,750
Unrestricted income funds			
Unrestricted		<u>139,141</u>	<u>133,781</u>
Total funds	14	<u>152,987</u>	<u>153,858</u>

The financial statements on pages 12 to 23 were approved by the trustees, and authorised for issue on 16 April 2023 and signed on their behalf by:


S Bradley
Trustee


J Robson
Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	48,493	4,450	52,943	43,400
Gift aid reclaimed	10,964	50	11,014	8,610
Grants, including capital grants;				
Government grants	-	-	-	3,704
Grants from other charities	-	-	-	10,000
Grants from companies	-	2,500	2,500	-
	59,457	7,000	66,457	65,714

3 Income from other trading activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Sales of goods and services	346	346	422
Fundraising	937	937	2,670
	1,283	1,283	3,092

4 Investment income

	Unrestricted General £	Total 2022 £	Total 2021 £
Bank Interest	366	366	120
TMCP Funds interest	56	56	43
	422	422	163

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

5 Other income

	Unrestricted	Total	Total
	General	2022	2021
	£	£	£
Fees	1,107	1,107	325
Rental income	30,840	30,840	11,626
Feed in tariff	4,792	4,792	4,569
	<u>36,739</u>	<u>36,739</u>	<u>16,520</u>

6 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2022	2021
		£	£	£	£
Payments to Circuit		55,250	-	55,250	55,250
Employment costs		12,052	7,672	19,724	25,201
Pension costs		702	442	1,144	1,424
Materials		323	310	633	287
Youth Work		42	-	42	19
Music		481	-	481	178
Outreach & Ministry		1,009	-	1,009	1,146
PA & Equipment		419	1,438	1,857	580
Telephone		960	-	960	836
Charitable Donations		3,319	-	3,319	2,914
Credit card charges		16	-	16	-
Credit card charges		3	-	3	-
CTIP		2,000	-	2,000	-
Governance costs	7	1,014	-	1,014	774
		<u>77,590</u>	<u>9,862</u>	<u>87,452</u>	<u>88,609</u>

7 Analysis of governance and support costs

Governance costs

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	1,014	1,014	774
	<u>1,014</u>	<u>1,014</u>	<u>774</u>

8 Other expenditure

	Unrestricted		Endowment	Total 2022 £	Total 2021 £
	Designated £	General £	Permanent £		
Sundry expenses	-	342	-	342	1,929
Administration of investments	-	29	2	31	22
Repairs and maintenance	6,085	2,783	-	8,868	2,268
Computer software and maintenance costs	-	140	-	140	140
Light, heat and power	-	2,589	-	2,589	1,826
Insurance	-	2,460	-	2,460	2,678
Printing, postage and stationery	-	529	-	529	611
Cleaning	-	2,015	-	2,015	2,067
Gardening	-	1,224	-	1,224	2,326
Legal and professional fees	-	121	-	121	370
	<u>6,085</u>	<u>12,232</u>	<u>2</u>	<u>18,319</u>	<u>14,237</u>

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2022 £	2021 £
Prepayments	14,784	13,813
Other debtors	<u>6,369</u>	<u>12,970</u>
	<u>21,153</u>	<u>26,783</u>

11 Current asset investments

	2022 £	2021 £
Cash deposits	<u>10,883</u>	<u>10,885</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

12 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	171	155
Cash at bank	39,329	82,295
Short-term deposits	82,356	38,412
	<u>121,856</u>	<u>120,862</u>

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	54	166
Other creditors	638	4,076
Pension scheme creditor	213	429
	<u>905</u>	<u>4,671</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

14 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted					
<i>General funds</i>					
General Fund	117,907	96,596	(88,696)	(1,177)	124,630
Parent & Toddler group	500	891	(197)	(343)	851
Ladies Fellowship	1,204	414	(929)	(114)	575
Total General Funds	119,611	97,901	(89,822)	(1,634)	126,056
<i>Designated funds</i>					
Property Fund	14,170	-	(6,085)	5,000	13,085
Total Designated Funds	14,170	-	(6,085)	5,000	13,085
Total unrestricted	133,781	97,901	(95,907)	3,366	139,141
Restricted Funds					
Church and Family Worker	8,696	2,785	(8,114)	(3,367)	-
Bequests	9,558	-	-	-	9,558
Flower Fund	496	265	(310)	-	451
Community Garden Project	-	3,950	(1,438)	-	2,512
Restricted	18,750	7,000	(9,862)	(3,367)	12,521
Endowment					
Permanent	1,327	-	(2)	-	1,325
Total funds	153,858	104,901	(105,771)	(1)	152,987

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted					
<i>General funds</i>					
General Fund	142,634	68,108	(88,651)	(4,183)	117,908
Preschool	954	-	(210)	(745)	(1)
Parent & Toddler group	705	108	(241)	(72)	500
Ladies Fellowship	1,204	-	-	-	1,204
Total General Funds	145,497	68,216	(89,102)	(5,000)	119,611
<i>Designated funds</i>					
Property Fund	9,170	-	-	5,000	14,170
Total Designated Funds	9,170	-	-	5,000	14,170
Total unrestricted	154,667	68,216	(89,102)	-	133,781
Restricted Funds					
Church and Family Worker	5,211	17,183	(13,698)	-	8,696
Bequests	9,558	-	-	-	9,558
Flower Fund	452	90	(46)	-	496
Restricted	15,221	17,273	(13,744)	-	18,750
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	171,215	85,489	(102,846)	-	153,858

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2022
Current assets	126,961	13,085	12,521	1,325	153,892
Current liabilities	(905)	-	-	-	(905)
Total net assets	126,056	13,085	12,521	1,325	152,987
	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2021
Current assets	122,541	14,170	18,750	1,327	156,788
Current liabilities	(2,930)	-	-	-	(2,930)
Total net assets	119,611	14,170	18,750	1,327	153,858

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2022 (continued)

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2021

Poynton Methodist Church

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Notes to the Financial Statements	14 to 21

Poynton Methodist Church

Reference and Administrative Details

Chair	Rev R Watson
Trustees	S Bradley, Secretary J Robson, Treasurer J Gibbons, Steward S Hughes, Steward J Profitt, Steward C Ding, Steward M Martin, Steward D Dippie, Circuit Steward J Turner, Pastoral Secretary R Drinkwater, Finance Committee G Freeman, Safeguarding officer S Holmes, Young Church I Hall, Young Church D Holmes, Property M Hawkyard, Worship J Drinkwater G Oldham P Maltby
Other Officers	A Price, Circuit Steward

Poynton Methodist Church

Reference and Administrative Details

Principal Office	The Civic Hall car park Park Lane Poynton Cheshire SK12 1RB
Charity Registration Number	1133699
Bankers	Co-operative Bank Plc
Independent Examiner	JP Roper McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road, Heaton Mersey Stockport Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2021.

During the year covered by this report the work of Poynton Methodist Church was once again severely hampered by the outbreak of the Coronavirus known as Covid-19. The Church building was closed for long periods, and much of the work was done remotely as will be referred to later in this report. This pandemic affected all of our members and all those connected to the Church in many different ways.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church employed three staff on a part time basis.

There was a Children and Families Worker (since retired) who was appointed in January 2017 and was contracted for 18 hours per week. Her salary was funded partly by members of the Church and partly by grant from the Macclesfield Methodist Circuit.

There is a cleaner who works 15 hours per week and a church administrator/secretary who works 8 hours per week. Their salaries are paid from general church funds. The Children and Families Worker and the cleaner were placed on furlough during those periods when the building was closed because of closure of the Church owing to government Covid-19 restrictions.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. In normal times (up to 1st March 2020) room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations, including:- 3rd Poynton Guides, 2nd and 7th Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Kids Zone (after school and school holiday provision for children), Open Hands, Cheshire Carers, Peak Pony Club, Poynton Male Voice Choir, Sing Zest (adult choir), Poynton Youth Brass band, Cantata Music Education, East Cheshire Eye Society and National Childbirth Society.

Poynton Methodist Church

Trustees' Report

Working with Children and Young People:

This work was severely hampered during the year because of Covid 19 restrictions on use of the Church buildings. Until our Children and Families Worker was placed on furlough much of her work was done remotely using Zoom and Facebook. When able, she continued to develop and extend links between the families and children attending those child friendly worship-based events which we were able to organise, together with helping to develop links with the numerous children's-based groups and organisations that use our premises.

The Toddlers' Group is run under the auspices of the Church, and the Minister and Children and Families Worker were involved with that group.

A decision was made not to provide formal teaching across the age ranges at the morning service. Though not an easy decision to make, it was decided that, in order to move forward, Young Church would concentrate on delivering a Sunday afternoon "Messy Church" at regular intervals, which combines play with structured learning. It was felt that this may well appeal to younger families, which in time might lead to greater attendance at the more formal services.

An area at the back of the Church has been rearranged to provide a space for families with young children to stay together in Church. It is furnished with a sofa, child sized furniture, toys, books and musical instruments.

During the current year (from September 2021) we have had some families with young children start to worship with us. Provision is being made so that families are able to worship together, whilst at the same time allowing parents to participate more fully in those parts of our services more suitable for adults.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

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.

Poynton Methodist Church

Trustees' Report

Achievements and performance

Place in the Community

In normal times, the church is involved with Christian education, welfare and fellowship for all ages within the Church family and offers a wide variety of programmes and activities centred on the premises. The church stewards and various committees monitor the activities of the groups, which meet both off and on the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group which organises ecumenical worship (Christmas and Easter) and activities within the village of Poynton.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis.

Membership

The Church membership has reduced during the past year and at 31st August 2021 stood at 121. Four members died during the year. Two people transferred membership to another church, and one had their membership reinstated between 1st September 2020 and 31st August 2021.

Pastoral

The pastoral care within the church is a joint undertaking between ordained ministry and lay members. There is a dedicated group of pastoral visitors, under the leadership of a pastoral secretary and (currently) 2 pastoral co-ordinators. The co-ordinators each work with a team of 6 to 9 pastoral visitors. Their role is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits.

Pastoral care was made difficult in the periods when we were in lockdown, and personal visits were not allowed. However, the pastoral team did their best to maintain contact via telephone, email and weekly notices. The notices were posted to those not online.

Opportunities for Worship and study:

During the year to 31st August 2021 the regular patterns of worship were severely disrupted, as there were some long periods when the Church building was closed. When we were able to worship together there was a regular pattern of worship, the main act of worship taking place on Sunday at 10.30am. There was a crèche for very young children, which enabled parents to participate in the service knowing that their children were being well cared for.

Different styles of worship were offered periodically at the main Sunday service. There was a Café Church which is quite informal and set around tables to enable discussion over refreshments. Messy Church is particularly aimed at families and young children.

The church also played host to the fellowship from Green Close Methodist Church at Pott Shrigley, whose chapel there was severely damaged by the floods in the summer of 2018. When it was possible to do so, they held their service at Poynton at 2.30pm on Sundays.

Poynton Methodist Church

Trustees' Report

That was all before places of worship were ordered to be closed by the government in a drive to restrict the spread of the Covid-19 virus. The restrictions placed severe limits on what you could do and with whom. Unfortunately, all activity within the church buildings had to stop during periods of closure. We were able to meet again from mid-September 2020, but only until the end of November when a second wave of the virus spread rapidly throughout the country. Once we were able to meet again it was necessary to introduce safety measures to prevent the spread of infection, including the wearing of face coverings and increased ventilation.

Socialising after services (an important part of Church family life) was not permitted.

These restrictions and a desire to avoid catching the virus did impact on attendances at worship.

With churches closed, it was important that ministry in both worship and pastoral care should continue. The weekly Sunday service was provided on line via pre-recorded link, and those who did not have internet connection could listen by telephone. Regular bible study was held by Zoom, as was a weekly Sunday evening prayer service. All of these were available to everyone throughout the Macclesfield Methodist circuit, the circuit ministers taking it in turn to lead the morning worship and evening worship.

There was a regular "virtual" coffee morning every Wednesday, giving the members the chance to socialise on line, this was particularly appreciated by those who were shielding.

The online presence for worship and study has continued after the restrictions on meeting together were lifted.

The weekly church notices were expanded and emailed out to all those who were able to receive email. For those who couldn't, the notices were posted out and, as some restrictions about contact eased, were hand delivered.

Financial review

The Charity recorded a loss of £20,886 on its unrestricted funds for the year.

Rental income was still very reduced this year, due to Lockdown restrictions, however since the easing of the restrictions, this is now gradually improving. Donations during the year were reduced from the previous year, which included a large one-off bequest.

The church is aware of its need to increase the income it receives from both donations and room lettings if the church is to meet its continuing and future ministry and maintenance of the facilities over the coming years. The fact that there is little rental income and reduced donations whilst the church premises have been closed have had an adverse effect on revenues.

Unrestricted funds have decreased to £133,781.

Restricted Funds - Restricted reserves amounted to £18,750, specifically to assist with the salary of the Children and Families Worker (£8,696), the Flower Fund (£496) and bequests for specific purposes (£9,558)

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £45,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Poynton Methodist Church

Trustees' Report

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Plans for future periods

Activities planned to achieve aims

One of the subjects discussed prior to the Covid pandemic was how we might engage better with the community, and make our premises more welcoming. Plans were made that would encourage people to come in for coffee and that the coffee lounge would provide a space for people with young children to come in and relax. This area would be extended into the back of the church, where there is now a play area.

New chairs and tables would be provided in the coffee area, and new chairs would be purchased for the worship area, the present ones having been in use since 1982. The building would have a lighter, more welcoming feel, with an open doors policy when the weather permits. There is already a new welcome sign outside each day.

(The new chairs for the worship area have since been installed, giving the worship area a more modern and spacious feel.)

The church is situated in the corner of a civic car park, and so it was felt that we need to make our presence known more visibly to improve "footfall" to our part of Poynton. Work is in hand to make the frontage of the church more welcoming, and work has begun on the provision of a relaxed outdoor space for use by the community. There will be seating available for use by members of the public, and a community garden between the church and the hall.

It is hoped that this may make us more attractive to regular and casual visitors, with whom we can share our faith.

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

Poynton Methodist Church

Trustees' Report

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 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, and working with children and vulnerable adults.

Health & Safety

Financial & Office systems

Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial instruments

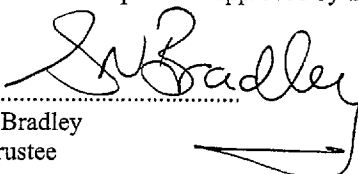
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 2 June 2022 and signed on its behalf by:


.....
S Bradley
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

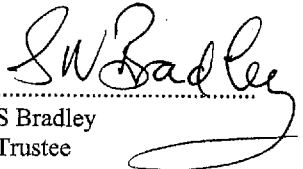
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 2 June 2022 and signed on its behalf by:


.....
S Bradley
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Poynton Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

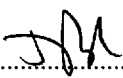
I report in respect of my examination of the Poynton Methodist Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Poynton 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.


.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

8 June 2022

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2021

2021	Note	Unrestricted £	Restricted £	Endowment £	Total 2021 £	Total 2020 £
Income and Endowments from:						
Donations and legacies		48,532	17,273	-	65,805	105,344
Other trading activities		3,092	-	-	3,092	5,501
Investment income	4	163	-	-	163	868
Other income		16,429	-	-	16,429	108,293
Total Income		<u>68,216</u>	<u>17,273</u>	<u>-</u>	<u>85,489</u>	<u>220,006</u>
Expenditure on:						
Charitable activities		(74,285)	(13,744)	-	(88,029)	(172,074)
Other expenditure	7	<u>(14,817)</u>	<u>-</u>	<u>-</u>	<u>(14,817)</u>	<u>(45,598)</u>
Total Expenditure		<u>(89,102)</u>	<u>(13,744)</u>	<u>-</u>	<u>(102,846)</u>	<u>(217,672)</u>
Net (expenditure)/income		(20,886)	3,529	-	(17,357)	2,334
Gross transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782)</u>
Net movement in funds		(20,886)	3,529	-	(17,357)	1,552
Reconciliation of funds						
Total funds brought forward		<u>154,667</u>	<u>15,221</u>	<u>1,327</u>	<u>171,215</u>	<u>169,664</u>
Total funds carried forward	15	<u>133,781</u>	<u>18,750</u>	<u>1,327</u>	<u>153,858</u>	<u>171,216</u>

The notes on pages 14 to 21 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2021

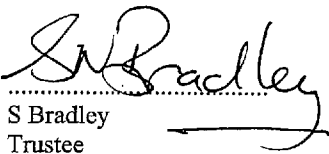
2020	Note	Unrestricted £	Restricted £	Endowment £	Total 2020 £	Total 2019 £
Income and Endowments from:						
Donations and legacies		100,204	5,140	-	105,344	75,561
Other trading activities		5,501	-	-	5,501	9,721
Investment income	4	749	25	94	868	978
Other income		<u>108,293</u>	<u>-</u>	<u>-</u>	<u>108,293</u>	<u>86,564</u>
Total Income		<u>214,747</u>	<u>5,165</u>	<u>94</u>	<u>220,006</u>	<u>172,824</u>
Expenditure on:						
Charitable activities		(158,113)	(13,961)	-	(172,074)	(129,944)
Other expenditure	7	<u>(45,576)</u>	<u>(5)</u>	<u>(17)</u>	<u>(45,598)</u>	<u>(26,835)</u>
Total Expenditure		<u>(203,689)</u>	<u>(13,966)</u>	<u>(17)</u>	<u>(217,672)</u>	<u>(156,779)</u>
Net income/(expenditure)		11,058	(8,801)	77	2,334	16,045
Gross transfers between funds		<u>(685)</u>	<u>(20)</u>	<u>(77)</u>	<u>(782)</u>	<u>6,505</u>
Net movement in funds		10,373	(8,821)	-	1,552	22,550
Reconciliation of funds						
Total funds brought forward		<u>144,295</u>	<u>24,042</u>	<u>1,327</u>	<u>169,664</u>	<u>146,330</u>
Total funds carried forward	15	<u>154,668</u>	<u>15,221</u>	<u>1,327</u>	<u>171,216</u>	<u>168,880</u>

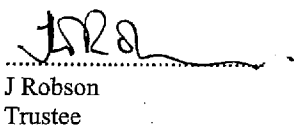
All of the charity's activities derive from continuing operations during the above two periods.

Poynton Methodist Church
(Registration number: 1133699)
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
Current assets			
Debtors	11	25,042	23,568
Investments	12	10,885	10,885
Cash at bank and in hand	13	<u>120,861</u>	<u>148,533</u>
		156,788	182,986
Creditors: Amounts falling due within one year	14	<u>(2,930)</u>	<u>(11,769)</u>
Net assets		<u>153,858</u>	<u>171,217</u>
Funds of the charity:			
Endowment		1,327	1,327
Restricted		18,750	15,221
Unrestricted income funds			
Unrestricted		<u>133,781</u>	<u>154,669</u>
Total funds	15	<u>153,858</u>	<u>171,217</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 2 June 2022 and signed on their behalf by:


 S Bradley
 Trustee


 J Robson
 Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	39,681	3,810	43,491	83,821
Donations from community groups	-	-	-	200
Gift aid reclaimed	7,680	930	8,610	10,994
Grants, including capital grants;				
Government grants	1,171	2,533	3,704	1,298
Grants from other charities	-	10,000	10,000	9,031
	<u>48,532</u>	<u>17,273</u>	<u>65,805</u>	<u>105,344</u>

3 Income from other trading activities

	Unrestricted General £	Total 2021 £	Total 2020 £
Fundraising	3,092	3,092	5,501
	<u>3,092</u>	<u>3,092</u>	<u>5,501</u>

4 Investment income

	Unrestricted General £	Total 2021 £	Total 2020 £
Bank Interest	120	120	749
TMCP Funds interest	43	43	119
	<u>163</u>	<u>163</u>	<u>868</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

5 Other income

	Unrestricted	Total	Total
	General	2021	2020
	£	£	£
Fees	234	234	83,217
Rental income	11,626	11,626	14,413
Feed in tariff	4,569	4,569	4,613
Proceeds of sale of equipment	-	-	400
Miscellaneous income	-	-	5,650
	<u>16,429</u>	<u>16,429</u>	<u>108,293</u>

6 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2021	2020
		£	£	£	£
Payments to Circuit		55,250	-	55,250	52,608
Employment costs		12,250	12,951	25,201	25,106
Pension costs		677	747	1,424	1,186
Materials		241	46	287	1,210
Youth Work		19	-	19	166
Music		178	-	178	474
Outreach & Ministry		1,146	-	1,146	2,226
PA & Equipment		-	-	-	254
Telephone		836	-	836	1,230
Charitable Donations		2,914	-	2,914	1,467
Wages		-	-	-	77,747
Materials		-	-	-	460
Redundancy		-	-	-	6,816
Printing, Postage & stationery		-	-	-	74
Governance costs	8	<u>774</u>	<u>-</u>	<u>774</u>	<u>1,050</u>
		<u>74,285</u>	<u>13,744</u>	<u>88,029</u>	<u>172,074</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

7 Other expenditure

	Unrestricted		
	General	Total	Total
	£	2021	2020
		£	£
Sundry expenses	1,184	1,184	13,849
Administration of investments	22	22	22
Repairs and maintenance	2,268	2,268	18,374
Equipment	-	-	309
Computer software and maintenance costs	-	-	231
District Partnership Fund	1,465	1,465	1,729
Light, heat and power	1,826	1,826	3,687
Insurance	2,678	2,678	2,674
Printing, postage and stationery	610	610	1,234
CTIP	-	-	432
Cleaning	2,068	2,068	1,758
Gardening	2,326	2,326	1,170
Legal and professional fees	370	370	129
	<u>14,817</u>	<u>14,817</u>	<u>45,598</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted		
	funds	Total	Total
	General	2021	2020
	£	£	£
Independent examiner fees			
Examination of the financial statements	774	774	1,050
	<u>774</u>	<u>774</u>	<u>1,050</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

11 Debtors

	2021 £	2020 £
Trade debtors	-	423
Prepayments	13,813	13,813
Other debtors	11,229	9,332
	<u>25,042</u>	<u>23,568</u>

12 Current asset investments

	2021 £	2020 £
Cash deposits	<u>10,885</u>	<u>10,885</u>

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	155	285
Cash at bank	82,295	66,706
Short-term deposits	38,412	81,541
	<u>120,862</u>	<u>148,532</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	166	971
Other creditors	2,335	1,053
Pension scheme creditor	429	543
Accruals	-	9,202
	<u>2,930</u>	<u>11,769</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

15 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted					
<i>General funds</i>					
General Fund	142,634	68,108	(88,651)	(4,183)	117,908
Preschool	954	-	(210)	(745)	(1)
Parent & Toddler group	705	108	(241)	(72)	500
Ladies Fellowship	1,204	-	-	-	1,204
Total General Funds	145,497	68,216	(89,102)	(5,000)	119,611
<i>Designated funds</i>					
Property Fund	9,170	-	-	5,000	14,170
Total Designated Funds	9,170	-	-	5,000	14,170
Total unrestricted	154,667	68,216	(89,102)	-	133,781
Restricted Funds					
Church and Family Worker	5,211	17,183	(13,698)	-	8,696
Bequests	9,558	-	-	-	9,558
Flower Fund	452	90	(46)	-	496
Restricted	15,221	17,273	(13,744)	-	18,750
Endowment					
Permanent	1,327	-	-	-	1,327
Total funds	171,215	85,489	(102,846)	-	153,858

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2021

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2020 £
Unrestricted					
<i>General funds</i>					
General Fund	125,656	120,679	(100,215)	(3,487)	142,633
Preschool	118	88,900	(87,763)	(300)	955
Parent & Toddler group	917	754	(236)	(730)	705
Ladies Fellowship	490	1,714	(615)	(385)	1,204
Total General Funds	127,181	212,047	(188,829)	(4,902)	145,497
<i>Designated funds</i>					
Property Fund	16,331	2,700	(14,860)	5,000	9,171
Total Designated Funds	16,331	2,700	(14,860)	5,000	9,171
Total unrestricted	143,512	214,747	(203,689)	98	154,668
Restricted Funds					
Church and Family Worker	14,063	4,750	(13,602)	-	5,211
Bequests	9,558	25	(5)	(20)	9,558
Flower Fund	421	390	(359)	-	452
Restricted	24,042	5,165	(13,966)	(20)	15,221
Endowment					
Permanent	1,327	94	(17)	(77)	1,327
Total funds	168,881	220,006	(217,672)	1	171,216

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2021
Current assets	122,541	14,170	18,750	1,327	156,788
Current liabilities	(2,930)	-	-	-	(2,930)
Total net assets	119,611	14,170	18,750	1,327	153,858
	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated	funds	Permanent	at 31 August
	£	£	£	£	2020
Current assets	157,265	9,171	15,221	1,327	182,984
Current liabilities	(11,769)	-	-	-	(11,769)
Total net assets	145,496	9,171	15,221	1,327	171,215

POYNTON METHODIST CHURCH

England & Wales - Charity number 1133699

Accounts

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2020

Poynton Methodist Church

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11 to 12
Balance Sheet	13
Notes to the Financial Statements	14 to 22

Poynton Methodist Church

Reference and Administrative Details

Chair	Rev R Watson
Trustees	S Bradley, Secretary J Robson, Treasurer N Hood, Steward J Ridgway, ex-Steward J Gibbons, Steward S Hughes, Steward J Profitt, Steward C Ding, Steward E Evans, Steward D Dippie, Circuit Steward J Turner, Pastoral Secretary R Drinkwater, Finance Committee G Freeman, Safeguarding officer S Holmes, Young Church I Hall, Young Church D Holmes, Property M Hawkyard, Worship C Hawkyard, worship J Drinkwater H Parry G Oldham P Maltby
Other Officers	A Price, Circuit Steward

Poynton Methodist Church

Reference and Administrative Details

Principal Office	The Civic Hall car park Park Lane Poynton Cheshire SK12 1RB
Charity Registration Number	1133699
Bankers	Royal Bank of Scotland
Independent Examiner	JP Roper McKellens Chartered Accountants 11 Riverview The Embankment Business Park Vale Road, Heaton Mersey Stockport Sk4 3GN

Poynton Methodist Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2020.

During the year covered by this report the work of Poynton Methodist Church was severely hampered by the outbreak of the Coronavirus known as Covid-19. This disease spread throughout the whole world, causing much loss of life, and great financial hardship. From March the Church building was closed, and much of the work was done remotely as will be referred to later in this report. This pandemic affected all of our members and all those connected to the Church in many different ways.

Objectives and activities

Objects and aims

The Church has a Mission Statement which states that our Church Family encourages everyone:

- to come to worship God who loves us
- to follow Jesus Christ our Saviour
- to grow in fellowship, joy and love, and
- to go out, share the Good News and serve in the World

The Objects of the Charity:

To provide a place of worship, learning and caring, service, and evangelism in the town of Poynton, in accordance with the general purposes of the Methodist Church.

To maintain a suite of premises suitable for the spiritual, educational and social needs of the congregation and the wider community.

Objectives, strategies and activities

Staffing:

During the year Poynton Methodist Church employed three staff on a part time basis.

There is a Children and Family Worker who was appointed in January 2017 and is contracted for 18 hours per week. Her salary is funded partly by members of the Church and partly by grant from the Macclesfield Methodist Circuit.

There is a cleaner who works 15 hours per week and a church administrator/secretary who works 8 hours per week. Their salaries are paid from general church funds. The cleaner was placed on furlough for periods from 18th March under the government furlough scheme because of closure of the Church owing to Covid-19 restrictions.

The Church relies on an army of volunteers for day-to-day operations. Many of these are highly skilled and knowledgeable. Much of the Church maintenance is carried out by some of those volunteers. If a financial value were to be placed on the time given freely by the many volunteers it would amount to a significant sum.

Provision of Facilities:

Room hire is managed by the Room Bookings Secretary, who also assists the many users of the premises. In normal times (up to 1st March 2020) room hire provides a significant proportion of the Church's income, as well as providing a venue for many local organisations, including:- 1st and 3rd Poynton Guides, 2nd Poynton Brownies, 2nd Poynton Rainbows, Epiphany music group, Just Sing, Kids Zone (after school and school holiday provision for children), Open Hands, Cheshire Carers, Peak Pony Club, Poynton Male Voice Choir, Poynton Youth Brass band, Kidslingo and Cantata Music Education.

Poynton Methodist Church

Trustees' Report

Working with Children and Young People:

Sadly during the year, the Trustees had to make the very painful decision to close the Preschool, which had been affiliated to the Church for many years. The Preschool had been an excellent centre of learning and care, as evidenced by obtaining an "Outstanding" classification from Ofsted. Despite this, and despite a lot of hard work by the dedicated staff, supported by the management committee, various factors led to the conclusion that the Preschool was unlikely to continue to be viable into the foreseeable future.

Our Children and Families Worker continued to develop and extend links between the families and children attending our child friendly worship-based events together with helping to develop links with the numerous children's-based groups and organisations that use our premises. These would include various uniformed groups eg. Rainbows, Brownies, Guides, Preschool, and local primary schools. This work has been supported and augmented by a dedicated team of volunteers who have helped to run several very successful holiday sessions. Again, these groups were unable to meet from mid-March owing to the Coronavirus lockdown.

The Toddlers' Group is run under the auspices of the Church, and the Minister and Children and Families Worker are involved with that group.

On Sunday mornings there was a creche available for the youngest members, up to approximately 2 ½ years. The rear of the Church has been rearranged to provide a space for families with young children to stay together in Church.

From August 2019, and in line with falling numbers and changing age ranges, it was decided not to provide formal teaching across the age ranges at the morning service. Though not an easy decision to make, it was decided that, in order to move forward, Young Church would concentrate on delivering a Sunday afternoon "Messy Church" at regular intervals, which combines play with structured learning. It was felt that this may well appeal to younger families, which in time might lead to greater attendance at the more formal services.

'Evolve' is our older group for secondary and sixth form aged young people where they are encouraged to discuss and explore their Christian faith through various contemporary or biblical topics. That group was unable to meet during the second half of the year. Up until then Evolve met with several members of the congregation at the Acoustic Lounge in Poynton on some Sunday mornings.

"Who let the Dad's Out" ran throughout the first half of the year. Run by men for men and their children / grandchildren, it offered a monthly opportunity to enjoy fun, craft, games, a story, healthy snack and an outdoor play area in a safe and secure environment.

Safeguarding

Many people within the church work with, or regularly come into contact with, those who might be considered vulnerable. These groups include children, the elderly and those who have problems and come to church for help, perhaps in a weakened emotional state. The church has stringent Safeguarding policies and training in place to ensure that all those who have contact with the church may be treated with dignity and respect, in a safe and caring environment.

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.

Poynton Methodist Church

Trustees' Report

Achievements and performance

Place in the Community:

In normal times, the church is involved with Christian education, welfare and fellowship for all ages within the Church family and offers a wide variety of programmes and activities centred on the premises. The church stewards and various committees monitor the activities of the groups, which meet both off and on the premises.

Visiting speakers are arranged for special events and services during the year.

The Church supports the Churches Together in Poynton group which organises ecumenical worship (Christmas and Easter) and activities within the village of Poynton, including, in the past 12 months, an annual visit to the local High School to discuss issues of faith.

We seek to engage with all non-church-based groups who use our premises, and for those groups using them on a regular basis, a “buddy” system has been introduced so that each group has a first point of contact.

Membership:

The Church membership has reduced during the past year and at 31st August 2020 stood at 126. Six members died during the year. 1 person transferred membership to another church, 1 person was accepted into membership and 1 had their membership reinstated between 1st September 2019 and 31st August 2020.

Pastoral:

The pastoral care within the church is a joint undertaking between ordained ministry and lay members. There is a dedicated group of pastoral visitors, under the leadership of a pastoral secretary and (currently) 2 pastoral co-ordinators. The co-ordinators each work with a team of 7 to 10 pastoral visitors. Their role is to maintain a link between the church, its members and close friends and others who may no longer be able to attend worship, and to bring to the notice of the minister any who may need ministerial visits.

Pastoral care was made difficult in the periods when we were in lockdown, and personal visits were not allowed. However, the pastoral team did their best to maintain contact via telephone, email and weekly notices. The notices were posted to those not online.

Opportunities for Worship and study:

2019/2020 divided clearly into 2 halves – the period from 1st September 2019 to the middle of March 2020, and the remainder of the year to the end of August 2020.

During the 1st half there was a regular pattern of worship and study, the main act of worship taking place on Sunday at 10.30am. There was a crèche for very young children, which enabled parents to participate in the service knowing that their children were being well cared for. On the 3rd Sunday in the month there would be a communion service at 9.00am.

There were 2 mid-week worship services held once a month. On the 1st Tuesday there was an informal 30-minute service followed by a community lunch. On the 3rd Thursday of each month there was a 30-minute service of Holy Communion and once again a meal was offered afterwards.

Different styles of worship were offered periodically at the main Sunday service. There was a Café Church which is quite informal and set around tables to enable discussion over refreshments. Messy Church is particularly aimed at families and young children.

There were a number of small groups, including bible study, prayer and social groups meeting the needs of members of both the church and community.

Poynton Methodist Church

Trustees' Report

The church also played host to the fellowship from Green Close Methodist Church at Pott Shrigley, whose chapel there was severely damaged by the floods in the summer of 2018. They held their service at Poynton at 2.30pm on Sundays. It is hoped that Green Close will reopen as soon as Covid-19 restrictions allow.

That was all before places of worship were ordered to be closed by the government in a drive to restrict the spread of the Covid-19 virus. The restrictions placed severe limits on what you could do and with whom. Unfortunately, all activity within the church buildings had to stop. (We would not be able to meet again until mid-September 2020, and even then, only until the end of November when a second wave of the virus spread rapidly throughout the country.)

With churches closed, it was important that ministry in both worship and pastoral care should continue. The weekly Sunday service was moved on line via pre-recorded link, and those who did not have internet connection could listen by telephone. Regular bible study was held by Zoom, as was a weekly evening prayer service. All of these were available to everyone throughout the Macclesfield Methodist circuit, the circuit ministers taking it in turn to lead the morning worship.

There was a regular “virtual” coffee morning every Wednesday, giving the members the chance to socialise on line.

It is planned to have an online presence for worship and study after restrictions on meeting together are lifted

Financial review

The Charity recorded a surplus of £11,155 (2019: £16,438) on its unrestricted funds for the year.

The church is aware of its need to increase the income it receives from both donations and room lettings if the church is to meet its continuing and future ministry and maintenance of the facilities over the coming years. The fact that there is little rental income and reduced donations whilst the church premises are closed will have an adverse effect on revenues.

Unrestricted funds have increased to £154,667 (2019: £143,512)

Restricted Funds

Restricted reserves amounted to £15,221 (2019: £24,042), specifically to assist with the salary of the Children and Families Worker (£5,211), the Flower Fund (£452) and bequests for specific purposes (£9558)

During the year grants were received from Allchurches Trust (£1500), Poynton Area Community Partnership (£1000) and a donation of £200 from Epiphany.

Policy on reserves

It is the policy of the church to maintain unrestricted funds, which are the free reserves of the church, at a level which equates to at least six months unrestricted expenditure in order to provide sufficient funds to cover management, administration and support costs in the immediate future. We therefore aim to have no less than £50,000 in reserves at any time. The reserves policy is based on Methodist guidelines, and is reviewed from time to time.

Principal funding sources

Donations from the congregation, room hire fees and bequests.

Poynton Methodist Church

Trustees' Report

Investment policy and objectives

The Charity invests surplus funds with the Methodist Church investment scheme

Plans for future periods

Activities planned to achieve aims

Welcome

At the Annual Church meeting each year there is an agenda item entitled "Conversation on the work of God." One of the subjects discussed in 2019 was how we might engage better with the community, and make our premises more welcoming. It was hoped that the plans which emanated from that meeting would encourage people to come in for coffee and that the coffee lounge would provide a space for people with young children to come in and relax. This area would be extended into the back of the church, where there is now a play area.

New chairs and tables would be provided in the coffee area, and new chairs would be purchased for the worship area, the present ones having been in use since 1982. The building would have a lighter, more welcoming feel, with an open doors policy when the weather permits. There is already a new welcome sign outside each day.

Progress with those plans was put on hold owing to the Covid-19 restrictions on access to the church. The new chairs for the worship area have been purchased and are currently in storage until the congregation can meet again without restrictions.

The church is situated in the corner of a civic car park, and so it is felt that we need to make our presence known more visibly to improve "footfall" to our part of Poynton. There are now plans to make the frontage of the church more welcoming, and to provide a relaxed outdoor space for use by the community. There will be seating available for use by members of the public, and a community garden between the church and the hall.

It is hoped that this may make us more attractive to regular and casual visitors, with whom we can share our faith.

Structure, governance and management

Nature of governing document

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

Poynton Methodist Church was granted charitable status on 30 December 2008 under Charity Number 1133699, and registered on 22 January 2010.

The Trustees are aware that these are challenging times for churches of most denominations. We live in a secular society where people live busy lives, and there is little interest in matters of faith. However, the Trustees believe that Poynton Methodist Church is well equipped both financially and spiritually to meet that challenge.

Poynton Methodist Church

Trustees' Report

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 Annual Church Meeting held in the summer each year.

Induction and training of trustees

Trustees are periodically reminded of their legal obligations under charity law.

Organisational structure

The Church Council as Managing Trustees administer the Charity. They meet at least twice a year. There is a Finance Committee which has delegated powers to deal with finance and audit, plus other sub-committees which meet regularly. A proportion of the Trustees are appointed each year by those attending the Annual Church Meeting, held usually in July, and at 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 period not exceeding 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, and working with children and vulnerable adults.

Health & Safety

Financial & Office systems

Hazards - fire etc.

These policies are reviewed by the Trustees on a regular basis.

Financial instruments

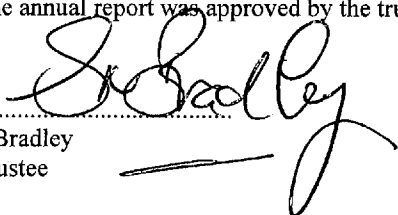
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The annual report was approved by the trustees of the charity on 9 March 2021 and signed on its behalf by:


S Bradley
Trustee

Poynton Methodist Church

Statement of Trustees' Responsibilities

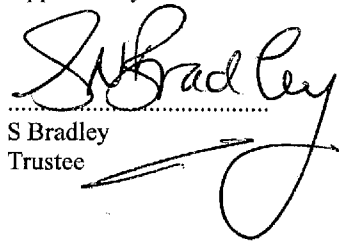
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 9 March 2021 and signed on its behalf by:


.....
S Bradley
Trustee

Poynton Methodist Church

Independent Examiner's Report to the trustees of Poynton Methodist Church

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Poynton Methodist Church you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

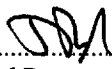
I report in respect of my examination of the Poynton Methodist Church's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Poynton 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.


.....
Paul Roper
Independent Examiner
McKellens
11 Riverview
The Embankment Business Park
Vale Road, Heaton Mersey
Stockport
Sk4 3GN

31 March 2021

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2020

2020	Note	Unrestricted £	Restricted £	Endowment £	Total 2020 £	Total 2019 £
Income and Endowments from:						
Donations and legacies		100,204	5,140	-	105,344	75,561
Other trading activities		5,501	-	-	5,501	9,721
Investment income	4	749	25	94	868	978
Other income		<u>108,293</u>	<u>-</u>	<u>-</u>	<u>108,293</u>	<u>86,564</u>
Total Income		<u>214,747</u>	<u>5,165</u>	<u>94</u>	<u>220,006</u>	<u>172,824</u>
Expenditure on:						
Charitable activities		(169,732)	(13,961)	-	(183,693)	(130,480)
Other expenditure	7	<u>(33,957)</u>	<u>(5)</u>	<u>(17)</u>	<u>(33,979)</u>	<u>(26,299)</u>
Total Expenditure		<u>(203,689)</u>	<u>(13,966)</u>	<u>(17)</u>	<u>(217,672)</u>	<u>(156,779)</u>
Net income/(expenditure)		11,058	(8,801)	77	2,334	16,045
Gross transfers between funds		<u>97</u>	<u>(20)</u>	<u>(77)</u>	<u>-</u>	<u>-</u>
Net movement in funds		11,155	(8,821)	-	2,334	16,045
Reconciliation of funds						
Total funds brought forward		<u>143,512</u>	<u>24,042</u>	<u>1,327</u>	<u>168,881</u>	<u>152,835</u>
Total funds carried forward	15	<u>154,667</u>	<u>15,221</u>	<u>1,327</u>	<u>171,215</u>	<u>168,880</u>

The notes on pages 14 to 22 form an integral part of these financial statements.

Poynton Methodist Church

Statement of Financial Activities for the Year Ended 31 August 2020

2019	Note	Unrestricted £	Restricted £	Endowment £	Total 2019 £	Total 2018 £
Income and Endowments from:						
Donations and legacies		62,067	13,494	-	75,561	72,454
Other trading activities		9,721	-	-	9,721	13,701
Investment income	4	881	81	16	978	553
Other income		<u>86,564</u>	<u>-</u>	<u>-</u>	<u>86,564</u>	<u>71,121</u>
Total Income		<u>159,233</u>	<u>13,575</u>	<u>16</u>	<u>172,824</u>	<u>157,829</u>
Expenditure on:						
Charitable activities		(116,518)	(13,962)	-	(130,480)	(132,213)
Other expenditure	7	<u>(26,277)</u>	<u>(19)</u>	<u>(3)</u>	<u>(26,299)</u>	<u>(21,512)</u>
Total Expenditure		<u>(142,795)</u>	<u>(13,981)</u>	<u>(3)</u>	<u>(156,779)</u>	<u>(153,725)</u>
Net income/(expenditure)		16,438	(406)	13	16,045	4,104
Gross transfers between funds		<u>(511)</u>	<u>535</u>	<u>(24)</u>	<u>-</u>	<u>-</u>
Net movement in funds		15,927	129	(11)	16,045	4,104
Reconciliation of funds						
Total funds brought forward		<u>127,585</u>	<u>23,913</u>	<u>1,337</u>	<u>152,835</u>	<u>148,732</u>
Total funds carried forward	15	<u>143,512</u>	<u>24,042</u>	<u>1,326</u>	<u>168,880</u>	<u>152,836</u>

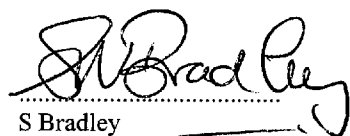
All of the charity's activities derive from continuing operations during the above two periods.

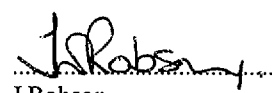
The notes on pages 14 to 22 form an integral part of these financial statements.

Poynton Methodist Church
(Registration number: 1133699)
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
Current assets			
Debtors	11	23,568	19,382
Investments	12	10,885	10,885
Cash at bank and in hand	13	<u>148,531</u>	<u>163,402</u>
		182,984	193,669
Creditors: Amounts falling due within one year	14	<u>(11,769)</u>	<u>(24,789)</u>
Net assets		<u>171,215</u>	<u>168,880</u>
Funds of the charity:			
Endowment		1,327	1,326
Restricted		15,221	24,042
Unrestricted income funds			
Unrestricted		<u>154,667</u>	<u>143,512</u>
Total funds	15	<u>171,215</u>	<u>168,880</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on 9 March 2021 and signed on their behalf by:


 S Bradley
 Trustee


 J Robson
 Trustee

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Poynton Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Trade debtors

Trade debtors are amounts due from customers for services performed and are recognised at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The church has a permanent endowment fund which it is entitled to spend the income arising but not to reduce the capital amount held.

2 Income from donations and legacies

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;					
Donations from individuals	2,500	77,131	4,190	83,821	56,194
Donations from community groups	200	-	-	200	-
Gift aid reclaimed	-	10,044	950	10,994	10,297
Grants, including capital grants;					
Government grants	-	1,298	-	1,298	-
Grants from other charities	-	9,031	-	9,031	9,070
	<u>2,700</u>	<u>97,504</u>	<u>5,140</u>	<u>105,344</u>	<u>75,561</u>

3 Income from other trading activities

	Unrestricted General £	Total 2020 £	Total 2019 £
Sales of goods and services	-	-	841
Fundraising	<u>5,501</u>	<u>5,501</u>	<u>8,880</u>
	<u>5,501</u>	<u>5,501</u>	<u>9,721</u>

4 Investment income

	Unrestricted General £	Restricted £	Endowment Permanent £	Total 2020 £	Total 2019 £
Bank Interest	749	-	-	749	881
TMCP Funds interest	<u>-</u>	<u>25</u>	<u>94</u>	<u>119</u>	<u>97</u>
	<u>749</u>	<u>25</u>	<u>94</u>	<u>868</u>	<u>978</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

5 Other income

	Unrestricted	Total	Total
	General	2020	2019
	£	£	£
Fees	83,217	83,217	51,857
Rental income	14,413	14,413	30,468
Feed in tariff	4,613	4,613	4,238
Proceeds of sale of equipment	400	400	-
Miscellaneous income	5,650	5,650	1
	<u>108,293</u>	<u>108,293</u>	<u>86,564</u>

6 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2020	2019
		£	£	£	£
Payments to Circuit		52,608	-	52,608	39,456
Employment costs		11,504	13,602	25,106	24,617
Pension costs		1,186	-	1,186	1,327
Materials		851	359	1,210	2,374
Youth Work		166	-	166	281
Music		474	-	474	450
Outreach & Ministry		2,226	-	2,226	944
PA & Equipment		12,535	-	12,535	870
Office Expenses		70	-	70	-
Printing, postage & stationery		57	-	57	-
Charitable Donations		1,467	-	1,467	1,715
Wages		77,747	-	77,747	56,500
Materials		460	-	460	431
Redundancy		6,816	-	6,816	-
Telephone		441	-	441	472
Printing, Postage & stationery		74	-	74	23
Governance costs	8	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>1,020</u>
		<u>169,732</u>	<u>13,961</u>	<u>183,693</u>	<u>130,480</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

7 Other expenditure

	Unrestricted		Endowment		Total 2020	Total 2019
	Designated £	General £	Restricted £	Permanent £	£	£
Charitable donations	-	-	-	-	-	775
Sundry expenses	-	1,441	-	-	1,441	729
Administration of investments	-	-	5	17	22	22
Repairs and maintenance	14,860	3,514	-	-	18,374	6,385
Equipment	-	308	-	-	308	458
Telephone and fax	-	790	-	-	790	334
Computer software and maintenance costs	-	231	-	-	231	-
District Partnership Fund	-	1,729	-	-	1,729	1,703
Redundancy costs	-	-	-	-	-	2,000
Light, heat and power	-	3,687	-	-	3,687	4,159
Insurance	-	2,674	-	-	2,674	2,637
Printing, postage and stationery	-	1,234	-	-	1,234	2,327
CTIP	-	432	-	-	432	794
Cleaning	-	1,758	-	-	1,758	2,340
Gardening	-	1,170	-	-	1,170	1,170
Legal and professional fees	-	129	-	-	129	159
Bank charges	-	-	-	-	-	307
	<u>14,860</u>	<u>19,097</u>	<u>5</u>	<u>17</u>	<u>33,979</u>	<u>26,299</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	<u>1,050</u>	<u>1,050</u>	<u>1,020</u>
	<u>1,050</u>	<u>1,050</u>	<u>1,020</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2020 £	2019 £
Trade debtors	423	790
Prepayments	13,813	13,152
Other debtors	9,332	5,440
	<u>23,568</u>	<u>19,382</u>

12 Current asset investments

	2020 £	2019 £
Cash deposits	<u>10,885</u>	<u>10,885</u>

13 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	285	237
Cash at bank	66,706	41,503
Short-term deposits	81,541	121,662
	<u>148,532</u>	<u>163,402</u>

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	971	1,113
Other creditors	1,053	3,382
Pension scheme creditor	543	924
Accruals	9,202	6,426
Deferred income	-	12,944
	<u>11,769</u>	<u>24,789</u>

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

15 Funds

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2020 £
Unrestricted					
<i>General funds</i>					
General Fund	125,656	120,679	(100,214)	(3,488)	142,633
Preschool	118	88,900	(87,764)	(300)	954
Parent & Toddler group	917	754	(236)	(730)	705
Ladies Fellowship	490	1,714	(615)	(385)	1,204
Total General Funds	127,181	212,047	(188,829)	(4,903)	145,496
<i>Designated funds</i>					
Property Fund	16,331	2,700	(14,860)	5,000	9,171
Total Designated Funds	16,331	2,700	(14,860)	5,000	9,171
Total unrestricted	143,512	214,747	(203,689)	97	154,667
Restricted Funds					
Church and Family Worker	14,063	4,750	(13,602)	-	5,211
Bequests	9,558	25	(5)	(20)	9,558
Flower Fund	421	390	(359)	-	452
Restricted	24,042	5,165	(13,966)	(20)	15,221
Endowment					
Permanent	1,327	94	(17)	(77)	1,327
Total funds	168,881	220,006	(217,672)	-	171,215

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2019 £
Unrestricted					
<i>General funds</i>					
General Fund	115,311	101,033	(80,177)	(10,485)	125,682
Preschool	(874)	53,905	(59,738)	6,800	93
Parent & Toddler group	950	1,275	(288)	(1,020)	917
Ladies Fellowship	508	2,179	(1,662)	(535)	490
Traidcraft	227	841	(930)	(139)	(1)
Flower Team	132	-	-	(132)	-
Total General Funds	116,254	159,233	(142,795)	(5,511)	127,181
<i>Designated funds</i>					
Property Fund	11,331	-	-	5,000	16,331
Total Designated Funds	11,331	-	-	5,000	16,331
Total unrestricted	127,585	159,233	(142,795)	(511)	143,512
Restricted Funds					
Church and Family Worker	14,316	13,113	(13,366)	-	14,063
Bequests	9,597	81	(19)	(101)	9,558
Flower Fund	-	381	(596)	636	421
Restricted	23,913	13,575	(13,981)	535	24,042
Endowment					
Permanent	1,337	16	(3)	(24)	1,326
Total funds	152,835	172,824	(156,779)	-	168,880

Poynton Methodist Church

Notes to the Financial Statements for the Year Ended 31 August 2020

16 Analysis of net assets between funds

	Unrestricted funds			Endowment funds	Total funds
	General	Designated	Other	Permanent	at 31 August
	£	£	£	£	2020
Current assets	157,265	9,171	15,221	1,327	182,984
Current liabilities	(11,769)	-	-	-	(11,769)
Total net assets	<u>145,496</u>	<u>9,171</u>	<u>15,221</u>	<u>1,327</u>	<u>171,215</u>

	Unrestricted funds		Restricted funds	Endowment funds	Total funds
	General	Designated		Permanent	at 31 August
	£	£	£	£	2019
Current assets	151,970	16,331	24,042	1,326	193,669
Current liabilities	(24,789)	-	-	-	(24,789)
Total net assets	<u>127,181</u>	<u>16,331</u>	<u>24,042</u>	<u>1,326</u>	<u>168,880</u>