

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2022

Poynton Methodist Church

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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

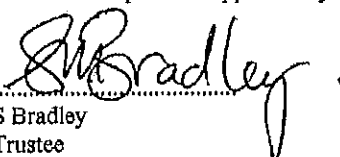
Objectives and policies

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.


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	-
	<u>59,457</u>	<u>7,000</u>	<u>66,457</u>	<u>65,714</u>

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
	<u>1,283</u>	<u>1,283</u>	<u>3,092</u>

4 Investment income

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

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		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		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.