

Charity registration number: 1133699

Poynton Methodist Church

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Poynton Methodist Church

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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	1,038	1,038	1,008
	<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>

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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.