

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Details

Other names	SHIRLEY METHODIST CHURCH - MOSELEY RD & SPARKHILL CIRCUIT
Status	Registered
Legal form	Previously excepted
Registered	2010-01-28
Register	View on the Charity Commission register

Contact

Address	Shirley Methodist Church 257 Stratford Road Shirley Solihull B90 3AL
Phone	01217447679
Email	office@shirleymethodist.org.uk
Website	www.shirleymethodist.org.uk

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: The advancement of the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church

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.
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£121,715	£116,678	-	-
2023-08-31	£109,075	£117,100	-	-
2022-08-31	£134,392	£103,206	-	-
2021-08-31	£75,003	£91,225	-	-
2020-08-31	£102,343	£121,982	-	-

Trustees

Name	Role	Appointed
ANN BUTLER		2012-04-29
BEVERLEY STUART HOLLIS		2019-06-19
JEAN HAMILTON		
JILL DUNWOODY		2018-04-26
JULIAN MICHAEL BACHE		2015-05-01
LOIS CAROLINE BEAUMONT BA. PGCE		
MARGARET PIKE		
Nicholas John Mund		2021-10-17
PATRICIA MARY LOWE BA, PGCE		
Regina Fletcher		2019-04-10
Rev Caroline Hague		2019-09-01
Ruth Mary Low		2021-10-17

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Accounts

Charity registration number 1133870

SHIRLEY METHODIST CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

SHIRLEY METHODIST CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Caroline Hague
John Adams
Julian Bache
Louis Beaumont
Ann Butler
Jill Dunwoody
Gina Fletcher
Jean Hamilton
Stuart Hollis
Ruth Low
Pat Lowe
Jean Meeson
Nicholas Mund
Margaret Pike
Stella Staight
Bill Russell
Hilary Wilson
Barbara Boffey

Charity number

1133870

Independent examiner

Thomas and Young Limited
Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

SHIRLEY METHODIST CHURCH

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SHIRLEY METHODIST CHURCH

TRUSTEES REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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 2019).

Objectives and activities

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

The Mission Statement of Shirley Methodist Church

The calling of the Methodist Church is to respond to the gospel of God's love in Christ, and to live out our discipleship in worship and mission.

Our purpose is:

Worship: Celebrating God's activity in our lives, the church and the world.

Outreach: Caring for and supporting individuals and communities.

Welcome: Embracing all in spiritual and social activities.

In addition, we endorse a statement suggested by the Inclusive Church network.

We believe in inclusive Church – Church which does not discriminate on any level, on grounds of economic power, gender, mental health, physical ability, age, race, neurodiversity or sexuality. We believe in Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our Church buildings face directly onto the High Street (Stratford Road) in Shirley and are therefore ideally placed to serve the local community in Shirley. The Church buildings consist of a foyer area with adjacent main worship space, chapel and a coffee shop with servery (these were all completed in 1994). In addition, there are two halls, a smaller function room, a church office and a kitchen. The Church premises are extensively used by both Church groups and external groups throughout the week. The chapel is available for private prayer when the coffee shop is open.

SHIRLEY METHODIST CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Regular Services

Morning Family Worship (Sunday mornings)
Wednesday Morning Service ('Make Wednesday Special')

In addition, there are occasional 'special services' including a very popular Christingle Service at Christmas. The Church is also used by the Birmingham Methodist Circuit for joint services and occasionally by the national Methodist Church e.g. Ordination Services.

A thriving congregation of the Global Mission Church (Cantonese speaking church of Hong Kong Nationals) now meets in our Worship Space on Sunday afternoons.

Church Groups include:

Church Choir (which supports worship on Sunday mornings and at special services)
Bowling Club
Boys Brigade and Girls Association
Bible Study Group
Guide group (although strictly not a Church group, it nevertheless is part of our community and takes part in church activities.)

Pastoral Support

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the congregation is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

Octagon Coffee Shop

The Church's Octagon Coffee shop is open on five mornings per week. It is run entirely by volunteers and provides a welcoming environment to all, serving hot drinks and snacks at moderate prices. We are a Fairtrade Church and all tea, coffee and sugar used in the coffee shop and by Church groups carries the Fairtrade logo.

Other Groups which meet on Church premises

The church buildings are in demand throughout the week by external groups. Charities which use the premises include ALANON, Alzheimer's support group and the Macular Society. Other social groups include Shirley Photographic Club, WI, U3A, Quilters, dance and yoga groups and toddler groups. The main worship space provides an excellent acoustic for concerts and is used by both Church groups and other local musical groups

Church Window

Our window facing the High Street has provided an ideal opportunity to present displays with positive and uplifting messages to members of our community, even if they do not cross the threshold of the church building. These have included displays for festivals and special services in the church's calendar as well as marking national events such as the Jubilee.

SHIRLEY METHODIST CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Charitable donations

During the year 2022-23 approximately £5,000 was raised for external charities including All We Can (the Methodist Relief & Development agency), Action for Children, Methodist Homes, Leprosy Mission, and Christian Aid. We also act as a drop-off point for donations to a local food bank. (Note: some of the money will have been sent directly to the Charity so will not appear in the accounts).

Eco Church

Shirley Methodist Church supports the Eco Church movement. At present we are a bronze award holder and are working towards silver. We include articles on eco matters to promote better practice in our monthly newsletter, and we facilitate the recycling of 'difficult' items such as blister packs, plastic pens, and old spectacles

Ecumenical Partnerships

The Church continues to be an active partner in Shirley Churches Together. The Churches cooperate with publicity in the local press at major festivals. There are joint events such as Good Friday Walk of Witness and the churches are regularly linked by Prayer Envoys.

Safeguarding

Shirley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

Financial review

The financial statements show a surplus for the year of £5,037 (2023: £8,025 deficit), and the total fund balance at 31 August 2024 was £84,276.

During the year legacies totalling £Nil were received (2023: £Nil).

SHIRLEY METHODIST CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Reserves policy

The Church needs to hold reserves primarily to manage the funds passing through its accounts. On the expenditure side there are a number of substantial items that arise and are settled on a quarterly basis, whilst on the income side offerings, room hire and Gift Aid tax relief claims vary widely month to month. Secondly, reserves are held to provide for funds for future projects to develop the work of the Church and/or maintain or improve the fabric and facilities of the Church buildings.

As Trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, primary reserves of £30,000. The secondary reserves, held in the Designated Funds, arise from surpluses transferred from the general operations of the Church plus individual substantial donations and legacies received from time to time. The size of such reserves varies over time because of the nature of the income and also the adoption of particular projects. These typically see work to raise funds prior to the project being undertaken and the costs incurred. These reserves are also held against unforeseen contingencies. The target for secondary reserves is a further sum equal to that for the primary reserves.

For the year to 31 August 2024 annual expenditure totalled £116,678 and the reserves held stood at £40,897 in the Unrestricted Fund and a further £43,379 in the Restricted Funds.

The Restricted Funds received a substantial legacy in the year 2013 and this is being used to fund developments over a few years.

The position on reserves is reviewed in quarterly figures and this policy will be formally considered in the preparation of the annual accounts each year.

The Future

The cost of living crisis following the outbreak of the Ukraine conflict has been a challenge, with fuel costs being a particular concern. However at the present time, the Church's finances are in a satisfactory position with cash reserves in excess of our advised minimum of £40,000. We pray for God's guidance as we seek a way forward, and that Shirley Methodist Church will continue to be a hub of activity on the Shirley High Street and in our community.

Major risks

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister.

SHIRLEY METHODIST CHURCH

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees who served during the year and up to the date of signature of the financial statements were:

Caroline Hague
John Adams
Julian Bache
Louis Beaumont
Ann Butler
Jill Dunwoody
Gina Fletcher
Jean Hamilton
Stuart Hollis
Ruth Low
Pat Lowe
Jean Meeson
Nicholas Mund
Margaret Pike
Stella Staight
Bill Russell
Hilary Wilson
Barbara Boffey

Recruitment and appointment of trustees

The Trustees are appointed at the AGM of the Church.

A range of guidance by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions

The Trustees report was approved by the Board of Trustees.



Caroline Hague
Minister

Date: 6th Mar 25

SHIRLEY METHODIST CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHIRLEY METHODIST CHURCH

I report to the Trustees on my examination of the financial statements of Shirley Methodist Church (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable 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 financial statements to be reached.



James Carty FCA FCCA
Thomas and Young Limited

Carleton House
266-268 Stratford Road
Shirley
Solihull
B90 3AD

Dated: 18 March 2025

SHIRLEY METHODIST CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	76,212	-	76,212	81,541	-	81,541
Other trading activities	4	44,776	-	44,776	27,071	-	27,071
Investments	5	132	595	727	133	330	463
Total income		<u>121,120</u>	<u>595</u>	<u>121,715</u>	<u>108,745</u>	<u>330</u>	<u>109,075</u>
Expenditure on:							
Raising funds	6	1,632	-	1,632	3,215	-	3,215
Charitable activities	7	111,314	-	111,314	111,005	-	111,005
Other expenditure	11	3,732	-	3,732	2,880	-	2,880
Total expenditure		<u>116,678</u>	<u>-</u>	<u>116,678</u>	<u>117,100</u>	<u>-</u>	<u>117,100</u>
Net income/(expenditure) and movement in funds		4,442	595	5,037	(8,355)	330	(8,025)
Reconciliation of funds:							
Fund balances at 1 September 2023		36,455	42,784	79,239	44,810	42,454	87,264
Fund balances at 31 August 2024		<u>40,897</u>	<u>43,379</u>	<u>84,276</u>	<u>36,455</u>	<u>42,784</u>	<u>79,239</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

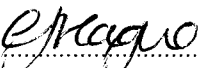
SHIRLEY METHODIST CHURCH

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		12,849		19,292
Current assets					
Debtors	14	32,964		23,900	
Cash at bank and in hand		40,413		39,863	
		<u>73,377</u>		<u>63,763</u>	
Creditors: amounts falling due within one year	15	<u>(1,950)</u>		<u>(3,816)</u>	
Net current assets			<u>71,427</u>		<u>59,947</u>
Total assets less current liabilities			<u>84,276</u>		<u>79,239</u>
The funds of the Charity					
Restricted income funds	16		43,379		42,784
Unrestricted funds	17		40,897		36,455
			<u>84,276</u>		<u>79,239</u>

The financial statements were approved by the Trustees on 6.3.25


.....
Caroline Hague
Minister

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Shirley Methodist Church is a registered charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	33.3% and 20% staright line method
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	76,212	81,541
Donations and gifts		
Offering Plate	4,590	4,174
Other donations	4,352	10,199
Standing order	42,160	41,782
Gift Aid	10,000	13,000
Octagon Coffee Shop	15,110	12,192
Benevolent Fund	-	194
	76,212	81,541

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Letting and licensing arrangements	44,776	27,071

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Interest receivable	132	595	727	133	330	463

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Seeking donations, grants and legacies	1,632	3,215

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

7 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Staff costs	22,177	22,031
Depreciation and impairment	6,444	6,454
Circuit Assessment	39,999	40,201
Telephone	1,679	1,506
Organist and Music	180	270
Preachers expenses	1,360	74
Licences Tv	130	731
Cleaning and materials	3,431	2,372
Heat, Light and water	22,690	18,777
Insurance	4,416	4,225
Miscellaneous	4,024	2,443
Bank charges	340	374
Building repairs and renewals	4,266	10,320
Stationery,postage and computer costs	178	1,227
	<u>111,314</u>	<u>111,005</u>
Analysis by fund		
Unrestricted funds	<u>111,314</u>	<u>111,005</u>

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of owned tangible fixed assets	<u>6,444</u>	<u>6,454</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	22,177	22,031
		<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11	Other expenditure	Unrestricted	Unrestricted
		funds	funds
		2024	2023
		£	£
	Other expenditure	3,732	2,880
		<u> </u>	<u> </u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

		Plant and
		equipment
		£
	Cost	
	At 1 September 2023	64,636
	At 31 August 2024	<u>64,636</u>
	Depreciation and impairment	
	At 1 September 2023	45,343
	Depreciation charged in the year	6,444
	At 31 August 2024	<u>51,787</u>
	Carrying amount	
	At 31 August 2024	<u>12,849</u>
	At 31 August 2023	<u>19,292</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	23,000	13,000
Prepayments and accrued income	9,964	10,900
	<u>32,964</u>	<u>23,900</u>

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,950	3,816
	<u>1,950</u>	<u>3,816</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	At 31 August 2024
	£	£	£
Contingencies Fund	30,851	-	30,851
Benevolent Fund	309	-	309
Model Trust Fund	11,624	595	12,219
	<u>42,784</u>	<u>595</u>	<u>43,379</u>
Previous year:			
	At 1 September 2022	Incoming resources	At 31 August 2023
	£	£	£
	42,454	330	42,784
	<u>42,454</u>	<u>330</u>	<u>42,784</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023 £	Incoming resources £	Resources expended £	At 31 August 2024 £
General funds	36,455	121,120	(116,678)	40,897
Previous year:				
	At 1 September 2022 £	Incoming resources £	Resources expended £	At 31 August 2023 £
General funds	44,810	108,745	(117,100)	36,455

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	12,849	-	12,849
Current assets/(liabilities)	28,048	43,379	71,427
	<u>40,897</u>	<u>43,379</u>	<u>84,276</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	19,292	-	19,292
Current assets/(liabilities)	17,163	42,784	59,947
	<u>36,455</u>	<u>42,784</u>	<u>79,239</u>

19 Related party transactions

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

19 Related party transactions

(Continued)

During the year, the following Trustees of the church recovered costs incurred on behalf of the church for goods and services amounting to:

Steve Bache £Nil (2023: £731)
Bill Russell £1,168 (2023: £65)
Julian Bache £548 (2023: £160)
Keith Lovell £125 (2023: £125)
Ann Butler £263 (2023: £1,378)
Rev Caroline Hague £225 (2023: £Nil)
G K Lowe £Nil (2023: £314)
Hilary Wilson £Nil (2023: £32)
J Dunwoody £80 (2023: £322)

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Accounts

SHIRLEY METHODIST CHURCH
TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
(Registered Charity Number 1133870)

Thomas & Young Limited
Chartered Accountants
Solihull

SHIRLEY METHODIST CHURCH

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SHIRLEY METHODIST CHURCH

Charity Information

Co-Chairs Caroline (Caz) Hague

Trustees Caroline (Caz) Hague (Minister)
John Adams
Julian Bache
Steve Bache
Lois Beaumont
Barbara Boffey
Ann Butler
Jill Dunwoody
Regina Fletcher
Jean Hamilton
Malcolm Hamilton
Beverley Stuart Hollis
Robin Jones
Keith Lovell
Pat Lowe
Jean Meeson
Margaret Pike
Hannah Rednall
Bill Russell
Hilary Wilson
Nicholas Mund
Ruth Mary Low

Charity Number 1133870

SHIRLEY METHODIST CHURCH

Charity Information (Continued)

Charity Offices

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

Bankers

Lloyds TSB
238 Stratford Road
Shirley
Solihull
West Midlands
B90 3AE

Central Finance Board of the Methodist
Church
9 Bonhill Street
London
EC2A 4PE

Auditors

Thomas & Young Limited
Chartered Accountants
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES

For the year ended 31 August 2023

The Trustees present their report for the purposes of Part 8 of the Charities Act 2011 for the year ended 31 August 2023.

TRUSTEES

The Trustees who served during the year are named on page 1.

PRINCIPAL OFFICE

The principal office is:

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

ADVISORS DURING THE YEAR

Auditors: Thomas & Young Limited

Bankers: Lloyds TSB
Central Finance Board of the Methodist Church

OBJECTIVES AND ACTIVITIES

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

The Mission Statement of Shirley Methodist Church

The calling of the Methodist Church is to respond to the gospel of God's love in Christ, and to live out our discipleship in worship and mission.

Our purpose is:

Worship: Celebrating God's activity in our lives, the church and the world.

Outreach: Caring for and supporting individuals and communities.

Welcome: Embracing all in spiritual and social activities.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)**

In addition, we endorse a statement suggested by the **Inclusive Church network**.

We believe in inclusive Church – Church which does not discriminate on any level, on grounds of economic power, gender, mental health, physical ability, age, race, neurodiversity or sexuality. We believe in Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

ACHIEVEMENTS AND PERFORMANCE

Our Church buildings face directly onto the High Street (Stratford Road) in Shirley and are therefore ideally placed to serve the local community in Shirley. The Church buildings consist of a foyer area with adjacent main worship space, chapel and a coffee shop with servery (these were all completed in 1994). In addition, there are two halls, a smaller function room, a church office and a kitchen. The Church premises are extensively used by both Church groups and external groups throughout the week. The chapel is available for private prayer when the coffee shop is open.

Regular Services

Morning Family Worship (Sunday mornings)

Wednesday Morning Service ('Make Wednesday Special')

In addition, there are occasional 'special services' including a very popular Christingle Service at Christmas. The Church is also used by the Birmingham Methodist Circuit for joint services and occasionally by the national Methodist Church e.g. Ordination Services.

A thriving congregation of the Global Mission Church (Cantonese speaking church of Hong Kong Nationals) now meets in our Worship Space on Sunday afternoons.

Church Groups include:

Church Choir (which supports worship on Sunday mornings and at special services)

Bowling Club. The Club received a significant grant from Solihull MBC during the year towards the purchase of a powered mat winder to reflect the role of the club in serving the wider community)

Boys Brigade and Girls Association

Bible Study Group

Guide group (although strictly not a Church group, it nevertheless is part of our community and takes part in parade services.)

Pastoral Support

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the congregation is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)****Octagon Coffee Shop**

The Church's Octagon Coffee shop is open on five mornings per week. It is run entirely by volunteers and provides a welcoming environment to all, serving hot drinks and snacks at moderate prices. We are a Fairtrade Church and all tea, coffee and sugar used in the coffee shop and by Church groups carries the Fairtrade logo.

Other Groups which meet on Church premises

The church buildings are in demand throughout the week by external groups. Charities which use the premises include ALANON, Alzheimer's support group and the Macular Society. Other social groups include Shirley Photographic Club, WI, U3A, Quilters, dance and yoga groups and toddler groups. The main worship space provides an excellent acoustic for concerts and is used by both Church groups and other local musical groups.

Church Window

Our window facing the High Street has provided an ideal opportunity to present displays with positive and uplifting messages to members of our community, even if they do not cross the threshold of the church building. These have included displays for festivals and special services in the church's calendar as well as marking national events such as the Jubilee.

Charitable donations

During the year 2022-23 approximately £5,000 was raised for external charities including All We Can (the Methodist Relief & Development agency); Action for Children, Methodist Homes, Leprosy Mission, and Christian Aid. We also act as a drop-off point for donations to a local food bank. (Note: some of the money will have been sent directly to the Charity so will not appear in the accounts).

Eco Church

Shirley Methodist Church supports the Eco Church movement. At present we are a bronze award holder and are working towards silver. We include articles on eco matters to promote better practice in our monthly newsletter, and we facilitate the recycling of 'difficult' items such as blister packs, plastic pens, and old spectacles

Ecumenical Partnerships

The Church continues to be an active partner in Shirley Churches Together. The Churches cooperate with publicity in the local press at major festivals. There are joint events such as Good Friday Walk of Witness and the churches are regularly linked by Prayer Envoys.

Safeguarding

Shirley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)

THE FUTURE

The cost of living crisis following the outbreak of the Ukraine conflict has been a challenge, with fuel costs being a particular concern. However at the present time, the Church's finances are in a satisfactory position with cash reserves close to of our advised minimum of £40,000. We pray for God's guidance as we seek a way forward, and that Shirley Methodist Church will continue to be a hub of activity on the Shirley High Street and in our community.

FINANCIAL REVIEW

The financial statements show a deficit for the year of £8,025 (2022: £31,186 surplus), and the total fund balance at 31 August 2023 was £79,239.

During the year legacies totalling £Nil were received (2022: £Nil).

RESERVES POLICY

The Church needs to hold reserves primarily to manage the funds passing through its accounts. On the expenditure side there are a number of substantial items that arise and are settled on a quarterly basis, whilst on the income side offerings, room hire and Gift Aid tax relief claims vary widely month to month. Secondly, reserves are held to provide for funds for future projects to develop the work of the Church and/or maintain or improve the fabric and facilities of the Church buildings.

As Trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, primary reserves of £30,000. The secondary reserves, held in the Designated Funds, arise from surpluses transferred from the general operations of the Church plus individual substantial donations and legacies received from time to time. The size of such reserves varies over time because of the nature of the income and also the adoption of particular projects. These typically see work to raise funds prior to the project being undertaken and the costs incurred. These reserves are also held against unforeseen contingencies. The target for secondary reserves is a further sum equal to that for the primary reserves.

For the year to 31 August 2023 annual expenditure totalled £117,100 and the reserves held stood at £36,455 in the Unrestricted Fund and a further £42,784 in the Restricted Funds.

The Restricted Funds received a substantial legacy in the year 2013 and this is being used to fund developments over a few years.

The position on reserves is reviewed in quarterly figures and this policy will be formally considered in the preparation of the annual accounts each year.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)

RISK MANAGEMENT

The Trustees have examined the principal strategic and operational risks, which the Charity faces and confirm that the systems have been established to minimise these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister.

The Trustees are appointed at the AGM of the Church.

A range of guidance by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (continued)

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

APPROVAL

This report was approved by the Trustees on 13/6/24 and signed on their behalf by:

Caroline (Caz) Hague (Minister)

 _____

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church****Opinion**

We have audited the financial statements of Shirley Methodist Church (the 'charity') for the year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2019 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit approach included the following elements:

- Assessment of the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur.
- Assessment of the laws and regulations identified as being of significance in the context of the charity.
- We obtained an understanding of the charity's policies and procedures on compliance with laws and regulations, including documentation of any instances of non-compliance.
- We ensured that our audit personnel have the experience and knowledge to identify or recognise non-compliance with laws and regulations.

Taking into account all of these points, our procedures are appropriate to detect material misstatements in respect of irregularities, including fraud.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2019. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



James Carty FCA FCCA
Thomas and Young Limited
Chartered Accountants
Statutory Auditor

14 June 2024

Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

SHIRLEY METHODIST CHURCH

**Statement of Financial Activities
Including Income & Expenditure Account
for the year ended 31 August 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	3	81,541	-	81,541	107,710
Other trading activities	4	27,071	-	27,071	26,650
Investments	5	133	330	463	32
Total income		108,745	330	109,075	134,392
Expenditure on:					
Raising funds	6	3,215	-	3,215	4,673
Charitable activities	7	111,005	-	111,005	95,797
Other	10	2,880	-	2,880	2,736
Total resources expended		117,100	-	117,100	103,206
Net (expenditure)/ income for the year/net movements in funds		(8,355)	330	(8,025)	31,186
Fund balances at 1 September 2022		44,810	42,454	87,264	56,078
Fund balances at 31 August 2023		36,455	42,784	79,239	87,264

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY METHODIST CHURCH

BALANCE SHEET
As at 31 August 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		19,292		24,400
CURRENT ASSETS					
Debtors	12	23,900		25,616	
Cash at bank and in hand		39,863		39,198	
		<u>63,763</u>		<u>64,814</u>	
CREDITORS: amounts falling due within one year	13	<u>(3,816)</u>		<u>(1,950)</u>	
Net current assets			<u>59,947</u>		<u>62,864</u>
Total assets less current liabilities			<u><u>79,239</u></u>		<u><u>87,264</u></u>
INCOME FUNDS					
Restricted	14		42,784		42,454
Unrestricted			36,455		44,810
			<u>79,239</u>		<u>87,264</u>

Approved by the Trustees on

12/6/24

and signed on its behalf by:

Caroline (Caz) Hague (Minister)



SHIRLEY METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

1 Accounting Policies

Charity information

Shirley Methodist Church is a registered charity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2019. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below:-

1.2 Going concern

At the time of approving the accounts, they have a reasonable expectation that they have adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2023****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods or services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cashflows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cashflows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2023****1 Accounting Policies (Continued)****1.7 Tangible fixed assets for use by the charity and depreciation**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, over their expected useful lives on the following basis:

Computer and office equipment	33.33% straight line
-------------------------------	----------------------

1.8 Church land and buildings

It is not considered relevant to include a valuation for the church land and buildings on the Balance Sheet. The church building and halls are insured for £3,246,659 and contents for £173,445.

1.9 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.10 Debtors and creditors receivable/Payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2023

3 Income from donations and legacies

	2023	2022
	£	£
Offering plate	4,174	5,264
Other donations	10,199	6,098
Standing orders	41,782	42,643
Gift Aid – donations	13,000	14,778
Octagon Coffee Shop	12,192	6,000
Legacies	-	-
Benevolent fund	194	264
Grant income	-	32,663
	<u>81,541</u>	<u>107,710</u>

4 Income from charitable activities

	2023	2022
	£	£
Lettings	<u>27,071</u>	<u>26,650</u>

Income from lettings was £27,071 (2022: £26,650) of which £27,071 (2022: £26,650) was attributable to unrestricted reserves.

5 Income from investments

	2023	2022
	£	£
Interest from deposits	<u>463</u>	<u>32</u>

Income from investments was £463 (2022: £32) of which £330 (2022: £21) was attributable to restricted funds and £133 (2022: £11) was attributable to unrestricted funds.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2023

6 Analysis of expenditure on charitable activities

	Activities Undertaken Directly £	Support Costs £	Total £
Activities support costs towards youth worker			
Charity appeals and donations	3,215	-	3,215
	<u>3,215</u>	<u>-</u>	<u>3,215</u>

£Nil was attributable to restricted funds (2022: £Nil) and £3,215 was attributable to unrestricted funds (2022: £4,673).

7 Charitable activities

	2023 £	2022 £
Staff costs	22,031	19,733
Depreciation and impairment	6,454	9,328
Circuit assessment	40,200	45,000
Printing and stationery	1,227	299
Telephone	1,506	1,364
Organist and music	271	410
Preacher's expenses	74	321
Copyright and TV Licences	731	712
Cleaning and materials	2,372	3,349
Heating, lighting and water	18,777	8,071
Insurance	4,225	3,759
Miscellaneous	2,443	416
Bank charges	374	346
Building repairs and renewals	10,320	2,689
	<u>111,005</u>	<u>95,797</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2023

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2023	2022
Number of employees during the year was:	-	-
	<u> </u>	<u> </u>

Employment costs

	2023	2022
	£	£
Wages and salaries	-	-
	<u> </u>	<u> </u>

10 Other

	2023	2022
	£	£
Auditors' fees	2,880	2,736
	<u> </u>	<u> </u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2023

11 Tangible Fixed Assets

	Computer & Equipment £	Total £
COST OR VALUATION		
1 September 2022	63,290	63,290
Additions	1,346	1,346
Disposals	-	-
	<hr/>	<hr/>
31 August 2023	64,636	64,636
	<hr/>	<hr/>
DEPRECIATION		
1 September 2022	38,890	38,890
Charge for year	6,454	6,454
	<hr/>	<hr/>
31 August 2023	45,344	45,344
	<hr/>	<hr/>
NET BOOK VALUE		
31 August 2023	19,292	19,330
	<hr/> <hr/>	<hr/> <hr/>
31 August 2022	24,400	24,400
	<hr/> <hr/>	<hr/> <hr/>
12 Debtors	2023	2022
	£	£
Other debtors	23,900	25,616
	<hr/> <hr/>	<hr/> <hr/>
13 Creditors amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	3,816	1,950
	<hr/> <hr/>	<hr/> <hr/>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2023

14 Restricted Funds

	Balance 1 September 2022 £	Movement in Resources Including Gains/Losses Incoming Outgoings		Transfer £	Balance 31 August 2022 £
		£	£		
Building and Contingencies Fund	30,851	-	-	-	30,851
Benevolent Fund	309	-	-	-	309
Model Trust Fund	11,294	330	-	-	11,624
	<u>42,454</u>	<u>330</u>		-	<u>42,784</u>

The Model Trust Fund represents bequests received by the Church and invested through the Trustees for Methodist Church Purposes under the Methodist Church Act 1976. This trust has been classed as type 'B', unconditional bequests, and upon application the monies may be used for any local purpose for Shirley Methodist Church.

15 Auditors Ethical Standards

In common with many businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

16 Related party transactions

During the year, the following Trustees of the church recovered costs incurred on behalf of the church for goods and services amounting to:

Steve Bache £731 (2022: £733)
 Bill Russell £65 (2022: £304)
 Julian Bache £160 (2022: £48)
 Keith Lovell £125 (2022: £32)
 Kath Ralph £Nil (2022: £Nil)
 Ann Butler £1,378 (2022: £Nil)
 Jeremy Brett £Nil (2022: £Nil)
 Rev Caroline Hague £Nil (2022: £289)
 G K Lowe £314 (2022: £385)
 Hilary Wilson £32 (2022: £71)
 L C Beaumont £Nil (2022: £261)
 Ruth Low £Nil (2022: £20)
 J Dunwoody £322 (2022: £Nil)
 J Hamilton £42 (2022: £Nil)

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Accounts

SHIRLEY METHODIST CHURCH
TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022
(Registered Charity Number 1133870)

Thomas & Young Limited
Chartered Accountants
Solihull

SHIRLEY METHODIST CHURCH

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SHIRLEY METHODIST CHURCH

Charity Information

Co-Chairs Caroline (Caz) Hague

Trustees Caroline (Caz) Hague (Minister)
John Adams
Julian Bache
Steve Bache
Lois Beaumont
Barbara Boffey
Ann Butler
Jill Dunwoody
Regina Fletcher
Jean Hamilton
Malcolm Hamilton
Beverley Stuart Hollis
Robin Jones
Keith Lovell
Pat Lowe
Jean Meeson
Margaret Pike
Hannah Rednall
Bill Russell
Heather Thompson
Hilary Wilson
Nicholas Mund (Appointed 17/10/2021)
Ruth Mary Low (Appointed 17/10/2021)

Charity Number 1133870

SHIRLEY METHODIST CHURCH

Charity Information (Continued)

Charity Offices

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

Bankers

Lloyds TSB
238 Stratford Road
Shirley
Solihull
West Midlands
B90 3AE

Central Finance Board of the Methodist
Church
9 Bonhill Street
London
EC2A 4PE

Auditors

Thomas & Young Limited
Chartered Accountants
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES

For the year ended 31 August 2022

The Trustees present their report for the purposes of Part 8 of the Charities Act 2011 for the year ended 31 August 2022.

TRUSTEES

The Trustees who served during the year are named on page 1.

PRINCIPAL OFFICE

The principal office is:

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

ADVISORS DURING THE YEAR

Auditors: Thomas & Young Limited

Bankers: Lloyds TSB
Central Finance Board of the Methodist Church

OBJECTIVES AND ACTIVITIES

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

The Mission Statement of Shirley Methodist Church

The calling of the Methodist Church is to respond to the gospel of God's love in Christ, and to live out our discipleship in worship and mission.

Our purpose is:

Worship: Celebrating God's activity in our lives, the church and the world.

Outreach: Caring for and supporting individuals and communities.

Welcome: Embracing all in spiritual and social activities.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)

In addition, we endorse a statement suggested by the **Inclusive Church network**.

We believe in inclusive Church – Church which does not discriminate on any level, on grounds of economic power, gender, mental health, physical ability, age, race or sexuality. We believe in Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

ACHIEVEMENTS AND PERFORMANCE

Our Church buildings face directly onto the High Street (Stratford Road) in Shirley and are therefore ideally placed to serve the local community in Shirley. The Church buildings consist of a foyer area with adjacent main worship space, chapel and a coffee shop with servery (these were all completed in 1994). In addition, there are two halls, a smaller function room, a church office and a kitchen. The Church premises are extensively used by both Church groups and external groups throughout the week. The chapel is available for private prayer when the coffee shop is open.

Regular Services

Morning Family Worship (Sunday mornings)

Wednesday Morning Service ('Make Wednesday Special')

In addition, there are occasional 'special services' including a very popular Christingle Service at Christmas. The Church is also used by the Birmingham Methodist Circuit for joint services and occasionally by the national Methodist Church e.g. Ordination Services.

A thriving congregation of the Global Mission Church (Mandarin speaking church of Hong Kong Nationals) now meets in our Worship Space on Sunday afternoons.

Church Groups include:

Church Choir (which supports worship on Sunday mornings and at special services)

Bowling Club

Boys Brigade and Girls Association

House groups (meet in local houses)

Bible Study Group

Guide group (although strictly not a Church group, it nevertheless is part of our community and takes part in parade services.)

Pastoral Support

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the congregation is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued)

Octagon Coffee Shop

The Church's Octagon Coffee shop is open on five mornings per week. It is run entirely by volunteers and provides a welcoming environment to all, serving hot drinks and snacks at moderate prices. We are a Fairtrade Church and all tea, coffee and sugar used in the coffee shop and by Church groups carries the Fairtrade logo.

Other Groups which meet on Church premises

The church buildings are in demand throughout the week by external groups. The Shirley Community Gospel Choir meets alternately at Shirley Methodist Church and St James (Anglican) Church. Charities which use the premises include ALANON, Alzheimer's support group and the Macular Society. Other social groups include Shirley Photographic Club, WI, U3A, Quilters, dance and yoga groups and toddler groups. The main worship space provides an excellent acoustic for concerts and is used by both Church groups and other local musical groups.

Community Events

In June 2022, the Church organised an open event to celebrate the Queen's Jubilee. We were delighted to welcome approximately 300 members of our community (including members of the Global Mission Church) all who were entertained with a variety of activities for all ages. We are very grateful for a grant of £2,125 from the Heart of England Community Foundation which enabled this event to take place.

Church Window

Our window facing the High Street has provided an ideal opportunity to present displays with positive and uplifting messages to members of our community, even if they do not cross the threshold of the church building. These have included displays for festivals and special services in the church's calendar as well as marking national events such as the Jubilee.

Charitable donations

During the year 2021-22 approximately £5,000 was raised for external charities including All We Can (the Methodist Relief & Development agency); Action for Children, Methodist Homes and Christian Aid. During the year, we raised funds for a local charity (Adavu) which supports the victims of modern slavery. We also act as a drop-off point for donations to a local food bank. (Note: some of the money will have been sent directly to the Charity so will not appear in the accounts).

Ecumenical Partnerships

The Church continues to be an active partner in Shirley Churches Together. The Churches cooperate with publicity in the local press at major festivals. There are joint events such as Good Friday Walk of Witness and the churches are regularly linked by Prayer Envoys.

Safeguarding

Shirley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)

THE FUTURE

The Covid pandemic was undoubtedly a difficult time with 'lockdowns' reducing lettings income as well as restricting our ability to interact with and serve our community. The 'cost of living' crisis following the outbreak of the Ukraine conflict has been another challenge, with fuel costs being a particular concern. However, at the present time, the Church's finances are in a satisfactory position with reserves well in excess of our advised minimum of £30,000. We pray for God's guidance as we seek a way forward, and that Shirley Methodist Church will continue to be a hub of activity on the Shirley High Street and in our community.

FINANCIAL REVIEW

The financial statements show a surplus for the year of £31,186 (2021: £16,222 deficit), and the total fund balance at 31 August 2022 was £87,264.

During the year legacies totalling £Nil were received (2021: £4,000).

RESERVES POLICY

The Church needs to hold reserves primarily to manage the funds passing through its accounts. On the expenditure side there are a number of substantial items that arise and are settled on a quarterly basis, whilst on the income side offerings, room hire and Gift Aid tax relief claims vary widely month to month. Secondly, reserves are held to provide for funds for future projects to develop the work of the Church and/or maintain or improve the fabric and facilities of the Church buildings.

As Trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, primary reserves of £30,000. The secondary reserves, held in the Designated Funds, arise from surpluses transferred from the general operations of the Church plus individual substantial donations and legacies received from time to time. The size of such reserves varies over time because of the nature of the income and also the adoption of particular projects. These typically see work to raise funds prior to the project being undertaken and the costs incurred. These reserves are also held against unforeseen contingencies. The target for secondary reserves is a further sum equal to that for the primary reserves.

For the year to 31 August 2022 annual expenditure totalled £103,206 and the reserves held stood at £44,810 in the Unrestricted Fund and a further £42,454 in the Restricted Funds.

The Restricted Funds received a substantial legacy in the year 2013 and this is being used to fund developments over a few years.

The position on reserves is reviewed in quarterly figures and this policy will be formally considered in the preparation of the annual accounts each year.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (Continued)

RISK MANAGEMENT

The Trustees have examined the principal strategic and operational risks, which the Charity faces and confirm that the systems have been established to minimise these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister.

The Trustees are appointed at the AGM of the Church.

A range of guidance by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (continued)

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

APPROVAL

This report was approved by the Trustees on 22/6/23 and signed on their behalf by:

Caroline (Caz) Hague (Minister)



SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church****Opinion**

We have audited the financial statements of Shirley Methodist Church (the 'charity') for the year ended 31 August 2022, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2019 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit approach included the following elements:

- Assessment of the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur.
- Assessment of the laws and regulations identified as being of significance in the context of the charity.
- We obtained an understanding of the charity's policies and procedures on compliance with laws and regulations, including documentation of any instances of non-compliance.
- We ensured that our audit personnel have the experience and knowledge to identify or recognise non-compliance with laws and regulations.

Taking into account all of these points, our procedures are appropriate to detect material misstatements in respect of irregularities, including fraud.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2019. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



James Carty FCA FCCA
Thomas and Young Limited
Chartered Accountants
Statutory Auditor

22 June 2023
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

Thomas and Young Limited is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

SHIRLEY METHODIST CHURCH

**Statement of Financial Activities
Including Income & Expenditure Account
for the year ended 31 August 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies	3	107,710	-	107,710	69,368
Other trading activities	4	26,650	-	26,650	5,606
Investments	5	11	21	32	29
Total income		134,371	21	134,392	75,003
Expenditure on:					
Raising funds	6	4,673	-	4,673	842
Charitable activities	7	95,797	-	95,797	87,803
Other	10	2,736	-	2,736	2,580
Total resources expended		103,206	-	103,206	91,225
Net (expenditure)/ income for the year/net movements in funds		31,165	21	31,186	(16,222)
Fund balances at 1 September 2021		13,645	42,433	56,078	72,300
Fund balances at 31 August 2022		44,810	42,454	87,264	56,078

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY METHODIST CHURCH

BALANCE SHEET
As at 31 August 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		24,400		3,752
CURRENT ASSETS					
Debtors	12	25,616		10,924	
Cash at bank and in hand		39,198		43,352	
		<u>64,814</u>		<u>54,276</u>	
CREDITORS: amounts falling due within one year	13	<u>(1,950)</u>		<u>(1,950)</u>	
Net current assets			<u>62,864</u>		<u>52,326</u>
Total assets less current liabilities			<u><u>87,264</u></u>		<u><u>56,078</u></u>
INCOME FUNDS					
Restricted	14		42,454		42,433
Unrestricted			44,810		13,645
			<u>87,264</u>		<u>56,078</u>

Approved by the Trustees on

22/6/23

and signed on its behalf by:

Caroline (Caz) Hague (Minister)



SHIRLEY METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2022

1 Accounting Policies

Charity information

Shirley Methodist Church is a registered charity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2019. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below:-

1.2 Going concern

At the time of approving the accounts, they have a reasonable expectation that they have adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2022****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods or services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cashflows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cashflows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2022****1 Accounting Policies (Continued)****1.7 Tangible fixed assets for use by the charity and depreciation**

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, over their expected useful lives on the following basis:

Computer and office equipment	33.33% straight line
-------------------------------	----------------------

1.8 Church land and buildings

It is not considered relevant to include a valuation for the church land and buildings on the Balance Sheet. The church building and halls are insured for £3,246,659 and contents for £173,445.

1.9 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2022

3 Income from donations and legacies

	2022	2021
	£	£
Offering plate	5,264	7,261
Other donations	6,098	1,178
Standing orders	42,643	42,960
Gift Aid – donations	14,778	11,969
Octagon Coffee Shop	6,000	2,000
Legacies	-	4,000
Benevolent fund	264	-
Grant income	32,663	-
	<u>107,710</u>	<u>69,368</u>

4 Income from charitable activities

	2022	2021
	£	£
Lettings	<u>26,650</u>	<u>5,606</u>

Income from lettings was £26,650 (2021: £5,606) of which £26,650 (2021: £5,606) was attributable to unrestricted reserves.

5 Income from investments

	2022	2021
	£	£
Interest from deposits	<u>32</u>	<u>29</u>

Income from investments was £32 (2021: £29) of which £21 (2021: £15) was attributable to restricted funds and £11 (2021: £14) was attributable to unrestricted funds.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2022

6 Analysis of expenditure on charitable activities

	Activities Undertaken Directly £	Support Costs £	Total £
Activities support costs towards youth worker			
Charity appeals and donations	4,673	-	4,673
	<u>4,673</u>	<u>-</u>	<u>4,673</u>

£Nil was attributable to restricted funds (2021: £Nil) and £4,673 was attributable to unrestricted funds (2021: £842).

7 Charitable activities

	2022 £	2021 £
Staff costs	19,733	6,766
Depreciation and impairment	9,328	3,322
Circuit assessment	45,000	60,350
Printing and stationery	299	1,404
Telephone	1,364	1,279
Organist and music	410	200
Preacher's expenses	321	462
Copyright and TV Licences	712	745
Cleaning and materials	3,349	3,385
Heating, lighting and water	8,071	2,518
Insurance	3,759	3,621
Miscellaneous	416	106
Bank charges	346	300
Building repairs and renewals	2,689	3,346
	<u>95,797</u>	<u>87,804</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2022

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2022	2021
Number of employees during the year was:	-	1

Employment costs

	2022	2021
	£	£
Wages and salaries	-	6,766

10 Other

	2022	2021
	£	£
Auditors' fees	2,736	2,580

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2022

11 Tangible Fixed Assets

	Computer & Equipment £	Total £
COST OR VALUATION		
1 September 2021	33,314	33,314
Additions	29,976	29,976
Disposals	-	-
	<hr/>	<hr/>
31 August 2022	63,290	63,290
	<hr/>	<hr/>
DEPRECIATION		
1 September 2021	29,562	29,562
Charge for year	9,328	9,328
	<hr/>	<hr/>
31 August 2022	38,890	38,890
	<hr/>	<hr/>
NET BOOK VALUE		
31 August 2022	24,400	24,400
	<hr/> <hr/>	<hr/> <hr/>
31 August 2021	3,752	3,752
	<hr/> <hr/>	<hr/> <hr/>
12 Debtors	2022 £	2021 £
Other debtors	25,616	10,924
	<hr/> <hr/>	<hr/> <hr/>
13 Creditors amounts falling due within one year	2022 £	2021 £
Accruals and deferred income	1,950	1,950
	<hr/> <hr/>	<hr/> <hr/>
	1,950	1,950
	<hr/> <hr/>	<hr/> <hr/>

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Accounts

SHIRLEY METHODIST CHURCH
TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
(Registered Charity Number 1133870)

Thomas & Young Limited
Chartered Accountants
Solihull

SHIRLEY METHODIST CHURCH

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SHIRLEY METHODIST CHURCH

Charity Information

Co-Chairs Caroline (Caz) Hague

Trustees Caroline (Caz) Hague (Minister)
John Adams
Diane Ashplant
Julian Bache
Steve Bache
Lois Beaumont
Barbara Boffey
Elizabeth Brumwell
Ann Butler
Jill Dunwoody
Gina Fletcher
Jean Hamilton
Malcolm Hamilton
Stuart Hollis
Robin Jones
Keith Lovell
Pat Lowe
Jean Meeson
Margaret Pike
Kath Ralph
Hannah Rednall
Bill Russell
Heather Thompson
Hilary Wilson
Nicholas Mund (Appointed 17/10/2021)
Ruth Mary Low (Appointed 17/10/2021)

Charity Number 1133870

Charity Information (Continued)

Charity Offices

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

Bankers

Lloyds TSB
238 Stratford Road
Shirley
Solihull
West Midlands
B90 3AE

Central Finance Board of the Methodist
Church
9 Bonhill Street
London
EC2A 4PE

Auditors

Thomas & Young Limited
Chartered Accountants
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES

For the year ended 31 August 2021

The Trustees present their report for the purposes of Part 8 of the Charities Act 2011 for the year ended 31 August 2021.

TRUSTEES

The Trustees who served during the year are named on page 1.

PRINCIPAL OFFICE

The principal office is:

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

ADVISORS DURING THE YEAR

Auditors: Thomas & Young Limited

Bankers: Lloyds TSB
Central Finance Board of the Methodist Church

OBJECTIVES AND ACTIVITIES

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

The Mission Statement of Shirley Methodist Church

The calling of the Methodist Church is to respond to the gospel of God's love in Christ, and to live out our discipleship in worship and mission.

Our purpose is:

Worship: Celebrating God's activity in our lives, the church and the world.

Outreach: Caring for and supporting individuals and communities.

Welcome: Embracing all in spiritual and social activities.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)**

In addition, we endorse a statement suggested by the **Inclusive Church network**.

We believe in inclusive Church – Church which does not discriminate on any level, on grounds of economic power, gender, mental health, physical ability, age, race or sexuality. We believe in Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

ACHIEVEMENTS AND PERFORMANCE

Our Church buildings face directly onto the High Street (Stratford Road) in Shirley and are therefore ideally placed to serve the local community in Shirley. The Church buildings consist of a foyer area with adjacent main worship space, chapel and a coffee shop with servery (these were all completed in 1994). In addition, there are two halls, a smaller function room, a church office and a kitchen. The Church premises are extensively used by both Church groups and external groups throughout the week. The chapel is available for private prayer when the coffee shop is open.

Regular Services

Morning Family Worship (Sunday mornings)

Wednesday Morning Service ('Make Wednesday Special') (since Autumn 2021)

In addition, there are occasional 'special services' including a very popular Christingle Service at Christmas. The Church is also used by the Birmingham Methodist Circuit for joint services and occasionally by the national Methodist Church for e.g. Ordination Services.

A thriving congregation of the Global Mission Church (Mandarin speaking church of Hong Kong Nationals) now meets in our Worship Space on Sunday afternoons.

Church Groups include:

Church Choir (which supports worship on Sunday mornings and at special services)

Bowling Club

Boys Brigade and Girls Association

House groups (meet in local houses)

Guide group (although strictly not a Church group, it nevertheless is part of our community and takes part in parade services.)

Conversation/friendship café for refugees (due to start Feb 2022)

Pastoral Support

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the congregation is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES (Continued)

Octagon Coffee Shop

After the Covid pandemic, the Church's Octagon Coffee shop has re-opened on four (planned to increase to five) mornings per week. It is run entirely by volunteers and provides a welcoming environment to all, serving hot drinks and snacks at moderate prices. We are a Fairtrade Church and all tea, coffee and sugar used in the coffee shop and by Church groups carries the Fairtrade logo. We have been pleased that we have been able to support several young people with additional learning needs as part of our volunteer team.

Other Groups which meet on Church premises

The church buildings are in demand throughout the week by external groups.

The Shirley Community Gospel Choir meets alternately at Shirley Methodist Church and St James (Anglican) Church.

Charities which use the premises include ALANON, Alzheimer's support group and the Macular Society. Other social groups include Shirley Photographic Club, WI, U3A, Quilters, dance and yoga groups and toddler groups. The main worship space provides an excellent acoustic for concerts and is used by both Church groups and other local musical groups.

Charitable donations

During the year 2020-21, approximately £5,000 was raised for external charities including All We Can (the Methodist Relief & Development agency); Action for Children, Methodist Homes, Christian Aid and Shelterbox amongst others. (Note: some of this money will have been sent directly to the Charity so will not appear in the accounts).

Safeguarding

Shirley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

Ecumenical Partnerships

The Church continues to be an active partner in Shirley Churches Together. The Churches cooperate with publicity in the local press at major festivals. There are joint events such as a Covid memorial service held in a local park in the summer of 2021, and the churches are regularly linked by Prayer Envoys.

THE CORONAVIRUS PANDEMIC SINCE MARCH 2020

The Church Community during the pandemic.

Our buildings entered lockdown in March 2020, reopened in September 2020, but entered lockdown again for the first three months of 2021. However, the Church Community continued to meet 'online' and via phones during these periods, and our pastoral team has continued to offer friendship and support. A Church newsletter containing worship material as well as more general items was produced weekly during lockdown periods and monthly thereafter. It is delivered either electronically or by a paper copy to everyone who wishes to be included. Online Worship produced by the Birmingham Methodist District has been available weekly during times of lockdown. The windows of our buildings facing the Stratford Road have been used for seasonal messages, as well as a 'Wall of Remembrance'.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)****Financial Implications**

The closure of the church buildings during the pandemic had an immediate impact on our income. Cash donations in the collection plate decreased, although donations made directly into the Church bank account held up well. Income from our coffee shop has decreased, but lettings income from external groups has been most encouraging once the Church has been able to reopen.

In the period March-August 2020, the deficit was met from our reserves. Since September 2020 - arrangements have been made with the Birmingham Methodist Circuit to ensure that the Church remains financially viable; the agreed contribution to the Circuit 'assessment' was reduced so that our reserves do not fall below £30,000.

The Future

We are hopeful that we are entering the end of the Covid pandemic restrictions. The pandemic has undoubtedly been a difficult time for everyone, but it has been an opportunity for us to re-think and reassess what we do as a Church. We pray for God's guidance as we seek a way forward, and that Shirley Methodist Church will continue to be a hub of activity on the Shirley High Street and in our community.

FINANCIAL REVIEW

The financial statements show a deficit for the year of £16,222 (2020: £19,639), and the total fund balance at 31 August 2021 was £56,078.

During the year legacies totalling £4,000 were received (2020: £1,000).

RESERVES POLICY

The Church needs to hold reserves primarily to manage the funds passing through its accounts. On the expenditure side there are a number of substantial items that arise and are settled on a quarterly basis, whilst on the income side offerings, room hire and Gift Aid tax relief claims vary widely month to month. Secondly, reserves are held to provide for funds for future projects to develop the work of the Church and/or maintain or improve the fabric and facilities of the Church buildings.

As Trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, primary reserves of £30,000. The secondary reserves, held in the Designated Funds, arise from surpluses transferred from the general operations of the Church plus individual substantial donations and legacies received from time to time. The size of such reserves varies over time because of the nature of the income and also the adoption of particular projects. These typically see work to raise funds prior to the project being undertaken and the costs incurred. These reserves are also held against unforeseen contingencies. The target for secondary reserves is a further sum equal to that for the primary reserves.

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES (continued)

For the year to 31 August 2021 annual expenditure totalled £91,225 and the reserves held stood at £13,645 in the Unrestricted Fund and a further £42,433 in the Restricted Funds.

The Restricted Funds received a substantial legacy five years ago and this is being used to fund developments over a few years.

The position on reserves is reviewed in quarterly figures and this policy will be formally considered in the preparation of the annual accounts each year.

RISK MANAGEMENT

The Trustees have examined the principal strategic and operational risks, which the Charity faces and confirm that the systems have been established to minimise these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister.

The Trustees are appointed at the AGM of the Church.

A range of guidance by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE

Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES (continued)

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

APPROVAL

This report was approved by the Trustees on

and signed on their behalf by:

Caroline (Caz) Hague (Minister)

 _____

15/6/22

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church****Opinion**

We have audited the accounts of Shirley Methodist Church (the "charity") for the year ended 31 August 2021, which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)****Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors' report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the report; or
- sufficient accounting records have not been kept, or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

SHIRLEY METHODIST CHURCH

**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain responsible assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Thomas & Young Limited

for and on behalf of
Thomas & Young Limited
Chartered Accountants
Statutory Auditor

20 June 2022

Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

Thomas & Young Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor in terms of Section 1212 of the Companies Act 2006.

SHIRLEY METHODIST CHURCH

**Statement of Financial Activities
Including Income & Expenditure Account
for the year ended 31 August 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	3	69,368	-	69,368	76,088
Other trading activities	4	5,606	-	5,606	26,008
Investments	5	14	15	29	247
Total income		<u>74,988</u>	<u>15</u>	<u>75,003</u>	<u>102,343</u>
Expenditure on:					
Raising funds	6	842	-	842	4,858
Charitable activities	7	87,803	-	87,803	114,574
Other	10	2,580	-	2,580	2,550
Total resources expended		<u>91,225</u>	<u>-</u>	<u>91,225</u>	<u>121,982</u>
Net (expenditure)/ income for the year/Net movements in funds		(16,237)	15	(16,222)	(19,639)
Fund balances at 1 September 2020		<u>29,882</u>	<u>42,418</u>	<u>72,300</u>	<u>91,939</u>
Fund balances at 31 August 2021		<u><u>13,645</u></u>	<u><u>42,433</u></u>	<u><u>56,078</u></u>	<u><u>72,300</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY METHODIST CHURCH

BALANCE SHEET
As at 31 August 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		3,752		5,814
CURRENT ASSETS					
Debtors	12	10,924		18,626	
Cash at bank and in hand		43,352		49,810	
		<u>54,276</u>		<u>68,436</u>	
CREDITORS: amounts falling due within one year	13	<u>(1,950)</u>		<u>(1,950)</u>	
Net current assets			<u>52,326</u>		<u>66,486</u>
Total assets less current liabilities			<u><u>56,078</u></u>		<u><u>72,300</u></u>
INCOME FUNDS					
Restricted	14		42,433		42,418
Unrestricted			13,645		29,882
			<u>56,078</u>		<u>72,300</u>

Approved by the Trustees on

and signed on its behalf by:

Caroline (Caz) Hague (Minister)



15/6/22

SHIRLEY METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

1 Accounting Policies

Charity information

Shirley Methodist Church is a registered charity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2019. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below:-

1.2 Going concern

At the time of approving the accounts, they have a reasonable expectation that they have adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2021****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods or services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cashflows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cashflows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2021

1 Accounting Policies (Continued)

1.7 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, over their expected useful lives on the following basis:

Computer and office equipment	33.33% straight line
-------------------------------	----------------------

1.8 Church land and buildings

It is not considered relevant to include a valuation for the church land and buildings on the Balance Sheet. The church building and halls are insured for £3,246,659 and contents for £173,445.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	2021	2020
	£	£
Offering plate	7,261	10,525
Other donations	1,178	5,724
Standing orders	42,960	40,484
Gift Aid – donations	11,969	14,029
Octagon Coffee Shop	2,000	4,000
Donations and memorials	-	-
Legacies	4,000	1,000
Benevolent fund	-	326
Grant income	-	-
	69,368	76,088
	69,368	76,088

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2021

4 Income from charitable activities

	2021	2020
	£	£
Lettings	5,606	26,008
	<u>5,606</u>	<u>26,008</u>

Income from lettings was £5,606 (2020: £26,008) of which £5,606 (2020: £26,008) was attributable to unrestricted reserves.

5 Income from investments

	2021	2020
	£	£
Interest from deposits	29	247
	<u>29</u>	<u>247</u>

Income from investments was £29 (2020: £247) of which £15 (2020: £74) was attributable to restricted funds and £14 (2020: £173) was attributable to unrestricted funds.

6 Analysis of expenditure on charitable activities

	Activities Undertaken Directly	Support Costs	Total
	£	£	£
Activities support costs towards youth worker	-	-	-
Charity appeals and donations	842	-	842
	<u>842</u>	<u>-</u>	<u>842</u>

£Nil was attributable to restricted funds (2020: £Nil) and £842 was attributable to unrestricted funds (2020: £4,858).

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2021

7 Charitable activities

	2021	2020
	£	£
Staff costs	6,766	11,459
Depreciation and impairment	3,322	2,902
Circuit assessment	60,350	69,000
Printing and stationery	1,404	1,053
Telephone	1,279	1,252
Organist and music	200	2,625
Preacher's expenses	462	308
Baby and Toddler Group	-	1,800
Copyright and TV Licences	745	199
Cleaning and materials	3,385	4,029
Heating, lighting and water	2,518	10,219
Insurance	3,621	3,579
Miscellaneous	106	-
Bank charges	300	411
Building repairs and renewals	3,346	5,738
	<u>87,804</u>	<u>114,574</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2021	2020
Number of employees during the year was:	<u>1</u>	<u>1</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	<u>6,766</u>	<u>11,459</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2021

10 Other		2021	2020
		£	£
Auditors' fees		2,580	2,550
		<u> </u>	<u> </u>
11 Tangible Fixed Assets			
		Computer & Equipment	Total
		£	£
COST OR VALUATION			
1 September 2020		32,054	32,054
Additions		1,260	1,260
Disposals		-	-
		<u> </u>	<u> </u>
31 August 2021		33,314	33,314
		<u> </u>	<u> </u>
DEPRECIATION			
1 September 2020		26,240	26,240
Charge for year		3,322	3,322
		<u> </u>	<u> </u>
31 August 2021		29,562	29,562
		<u> </u>	<u> </u>
NET BOOK VALUE			
31 August 2021		3,752	3,752
		<u> </u>	<u> </u>
31 August 2020		5,814	5,814
		<u> </u>	<u> </u>
12 Debtors		2021	2020
		£	£
Other debtors		10,924	18,626
		<u> </u>	<u> </u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2021

13 Creditors amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,950	1,950
	<u>1,950</u>	<u>1,950</u>
	<u><u>1,950</u></u>	<u><u>1,950</u></u>

14 Restricted Funds

	Balance	Movement in Resources			Balance
	1 September	Including Gains/Losses		31 August	
	2020	Incoming	Outgoings	Transfer	
	£	£	£	£	
Building and Contingencies Fund	30,851	-	-	-	
Benevolent Fund	318	15	-	-	
Model Trust Fund	11,249	-	-	-	
	<u>42,418</u>	<u>15</u>	<u>-</u>	<u>-</u>	
	<u><u>42,418</u></u>	<u><u>15</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	
				<u><u>42,433</u></u>	

The Model Trust Fund represents bequests received by the Church and invested through the Trustees for Methodist Church Purposes under the Methodist Church Act 1976. This trust has been classed as type 'B', unconditional bequests, and upon application the monies may be used for any local purpose for Shirley Methodist Church.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2021****15 Auditors Ethical Standards**

In common with many businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

16 Related party transactions

During the year, the following Trustees of the church recovered costs incurred on behalf of the church for goods and services amounting to:

Steve Bache £187 (2020: £Nil)
Bill Russell £468 (2020: £355)
Julian Bache £Nil (2020: £230)
Keith Lovell £Nil (2020: £25)
Kath Ralph £79 (2020: £Nil)
Ann Butler £468 (2020: £467)
Jeremy Brett £Nil (2020: £28)
Rev Caroline Hague £79 (2020: £Nil)

SHIRLEY METHODIST CHURCH SOLIHULL

England & Wales - Charity number 1133870

Accounts

SHIRLEY METHODIST CHURCH
TRUSTEES' REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
(Registered Charity Number 1133870)

Thomas & Young Limited
Chartered Accountants
Solihull

SHIRLEY METHODIST CHURCH

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SHIRLEY METHODIST CHURCH

Charity Information

Co-Chairs Caroline (Caz) Hague
Andrew Orton

Trustees Caroline (Caz) Hague (Minister)
Andrew Orton (Minister)
John Adams
Diane Ashplant
Julian Bache
Steve Bache
Lois Beaumont
Barbara Boffey
Elizabeth Brumwell
Malcolm Brumwell
Ann Butler
Jill Dunwoody
Gina Fletcher
Barbara Graham
Jean Hamilton
Malcolm Hamilton
Stuart Hollis
Robin Jones
Keith Lovell
Pat Lowe
Jean Meeson
Margaret Pike
Kath Ralph
Hannah Rednall
Bill Russell
Heather Thompson
Hilary Wilson

Charity Number 1133870

Charity Information (Continued)

Charity Offices

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

Bankers

Lloyds TSB
238 Stratford Road
Shirley
Solihull
West Midlands
B90 3AE

Central Finance Board of the Methodist
Church
9 Bonhill Street
London
EC2A 4PE

Auditors

Thomas & Young Limited
Chartered Accountants
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

SHIRLEY METHODIST CHURCH

REPORT OF THE TRUSTEES

For the year ended 31 August 2020

The Trustees present their report for the purposes of Part 8 of the Charities Act 2011 for the year ended 31 August 2020.

TRUSTEES

The Trustees who served during the year are named on page 1.

PRINCIPAL OFFICE

The principal office is:

257 Stratford Road
Shirley
Solihull
West Midlands
B90 3AL

ADVISORS DURING THE YEAR

Auditors: Thomas & Young Limited

Bankers: Lloyds TSB
Central Finance Board of the Methodist Church

OBJECTIVES AND ACTIVITIES

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

The Mission Statement of Shirley Methodist Church

The calling of the Methodist Church is to respond to the gospel of God's love in Christ, and to live out our discipleship in worship and mission.

Our purpose is:

- **Worship:** Celebrating God's activity in our lives, the Church and the world.
- **Outreach:** Caring for and supporting individuals and communities.
- **Welcome:** Embracing all in spiritual and social activities.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)**

In addition, we endorse a statement suggested by the **Inclusive Church network**.

We believe in inclusive Church – Church which does not discriminate on any level, on grounds of economic power, gender, mental health, physical ability, age, race or sexuality. We believe in Church which welcomes and serves all people in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ.

ACHIEVEMENTS AND PERFORMANCE

Our Church buildings face directly onto the High Street (Stratford Road) in Shirley and are therefore ideally placed to serve the local community in Shirley. The Church buildings consist of a foyer area with adjacent main worship space, chapel and a coffee shop with servery (these were all completed in 1994). In addition, there are two halls, a smaller function room, a church office and a kitchen. The Church premises are extensively used by both Church groups and external groups throughout the week.

Regular Services

Morning Family Worship (Sundays)
Evening Worship (Sundays)
Shopper's Service (Fridays)
Wednesday prayers (Chapel)

In addition, there are occasional 'special services' including a very popular Christingle Service at Christmas. The Church is also used by the Birmingham Methodist Circuit for joint services and occasionally by The National Methodist Church for e.g., Ordination Services.

Church Groups include:

Church Choir (which supports worship on Sunday mornings and at special services)
Church Band (plays for special services)
Women's Fellowship (recently renamed 'Tuesday Fellowship')
Men's Supper Club
Bowling Club
Boys Brigade and Girls Association
Mother and Toddler Group
Friday Lunch Club (supports elderly)
House Groups (meet in local houses)

There are also Rainbow, Brownie and Guide groups that, although strictly not Church groups, nevertheless are part of our community and take part in parade services.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)****Pastoral Support**

In common with many Methodist Churches, we operate a system of pastoral support whereby every member of the congregation is linked to a pastoral visitor who will ensure that members are kept in touch with what is happening in Church and is able to offer further support if needed. The Church holds some money in a Benevolent Fund which can provide small cash payments for anyone in particular need (at the discretion of the Minister).

Octagon Coffee Shop

The Church's Octagon Coffee shop is open six days per week and is run entirely by volunteers. It provides a welcoming environment to all, serving hot drinks, simple meals and snacks at moderate prices. We are a Fairtrade Church and all tea, coffee and sugar used in the coffee shop and by Church groups carries the Fairtrade logo. We are pleased that we have been able to support several young people with additional learning needs as part of our volunteer team.

Other Groups which meet on Church premises

The Church buildings are in demand throughout the week by external groups.

The Shirley Community Gospel Choir meets alternately at Shirley Methodist Church and St James (Anglican) Church.

Charities which use the premises include ALANON, Alzheimer's Support Group and The Macular Society. Other social groups include Shirley Photographic Club, U3A, Quilters and other toddler groups. The main worship space provides an excellent acoustic for concerts and is used by both Church groups and other local musical groups.

Charitable donations

During the year over £5,000 was raised for external charities including All We Can (the Methodist Relief & Development agency); Action for Children, Methodist Homes, Christian Aid and Shelterbox amongst others. (Note: some of this money will have been sent directly to the Charity so will not appear in the accounts).

Safeguarding

Shirley Methodist Church commits itself to ensuring the implementation of Connexional Safeguarding Policy, government legislation, guidance and safe practice within our Church premises. There is a safeguarding officer appointed by Church Council.

Ecumenical Partnerships

The Church continues to be an active partner in Shirley Churches Together. The Churches cooperate with publicity in the local press at major festivals. There are joint events such as the Walk of Witness on Good Friday, and Churches are regularly linked by Prayer Envoys.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (Continued)****THE CORONAVIRUS PANDEMIC: MARCH – AUGUST 2020**

The Church Community during the pandemic. In common with other Churches, our buildings entered lockdown in March 2020. However, the Church Community has continued to meet 'online' and via phones, and our pastoral team has continued to offer friendship and support. A Church newsletter containing worship material as well as more general items has been delivered weekly either electronically or by a paper copy to everyone who wished to be included. Online Worship produced by the Birmingham Methodist District has been available weekly during times of lockdown. The windows of our buildings facing the Stratford Road have been used for seasonal messages, as well as a 'Wall of Remembrance'.

Reopening the Church

During the summer of 2020, a team of volunteers worked hard to ensure the building was Covid secure. The Worship space, the foyer area and other rooms (including the Coffee Shop) were prepared so that we were ready to reopen our buildings as and when possible.

Financial Implications

The closure of the church buildings during periods of lockdown has had an immediate impact on our income. In the period March-August, the deficit was met from our reserves. For the year 2020-2021, arrangements have been made with the Birmingham Methodist Circuit to ensure that the Church remains financially viable.

The Future

We do not know when the current restrictions will end. However, we look forward to the time when we are able to reopen our buildings and hope that the Church will once more become a hub of activity in our community. We pray for God's guidance as we seek a way forward for our Church.

FINANCIAL REVIEW

The financial statements show a deficit for the year of £19,639 (2019: £7,577), and the total fund balance at 31 August 2020 was £72,300.

During the year legacies totalling £1,000 were received (2019: £3,189).

RESERVES POLICY

The Church needs to hold reserves primarily to manage the funds passing through its accounts. On the expenditure side there are a number of substantial items that arise and are settled on a quarterly basis, whilst on the income side offerings, room hire and Gift Aid tax relief claims vary widely month to month. Secondly, reserves are held to provide for funds for future projects to develop the work of the Church and/or maintain or improve the fabric and facilities of the Church buildings.

SHIRLEY METHODIST CHURCH
REPORT OF THE TRUSTEES (continued)

As Trustees, the members of Church Council believe that the Church should seek to hold, in the General Fund, primary reserves of £30,000. The secondary reserves, held in the Designated Funds, arise from surpluses transferred from the general operations of the Church plus individual substantial donations and legacies received from time to time. The size of such reserves varies over time because of the nature of the income and also the adoption of particular projects. These typically see work to raise funds prior to the project being undertaken and the costs incurred. These reserves are also held against unforeseen contingencies. The target for secondary reserves is a further sum equal to that for the primary reserves.

For the year to 31 August 2020 annual expenditure totalled £121,982 and the reserves held stood at £29,882 in the Unrestricted Fund and a further £42,418 in the Restricted Funds.

The Restricted Funds received a substantial legacy five years ago and this is being used to fund developments over a few years.

The position on reserves is reviewed in quarterly figures and this policy will be formally considered in the preparation of the annual accounts each year.

RISK MANAGEMENT

The Trustees have examined the principal strategic and operational risks, which the Charity faces and confirm that the systems have been established to minimise these risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The governing document for the Church is the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the Church is undertaken by the Church Leadership Team along with the Minister.

The Trustees are appointed at the AGM of the Church.

A range of guidance by the Methodist Connexion to support the effective running of the Church and the role of Trustees is given to the Church Trustees at various meetings and/or training sessions.

SHIRLEY METHODIST CHURCH**REPORT OF THE TRUSTEES (continued)****RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE**

Charity law requires the management committee to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the management committee are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The management committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They 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.

APPROVAL

This report was approved by the Trustees on 18/5/21 and signed on their behalf by:

Caroline (Caz) Hague (Minister)



SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church****Opinion**

We have audited the accounts of Shirley Methodist Church (the "charity") for the year ended 31 August 2020, which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

SHIRLEY METHODIST CHURCH**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)****Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditors' report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in the regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the report;
or
- sufficient accounting records have not been kept, or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

SHIRLEY METHODIST CHURCH

**Independent Auditors' Report to the Trustees of
Shirley Methodist Church (Continued)**

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Thomas & Young Limited

for and on behalf of
Thomas & Young Limited
Chartered Accountants
Statutory Auditor

20 May 2021
Carleton House
266-268 Stratford Road
Shirley
Solihull
West Midlands
B90 3AD

Thomas & Young Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor in terms of Section 1212 of the Companies Act 2006.

SHIRLEY METHODIST CHURCH

**Statement of Financial Activities
Including Income & Expenditure Account
for the year ended 31 August 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	3	76,088	-	76,088	98,264
Other trading activities	4	26,008	-	26,008	39,460
Investments	5	173	74	247	162
Total income		<u>102,269</u>	<u>74</u>	<u>102,343</u>	<u>137,886</u>
Expenditure on:					
Raising funds	6	4,858	-	4,858	12,883
Charitable activities	7	114,574	-	114,574	115,026
Other	10	2,550	-	2,550	2,400
Total resources expended		<u>121,982</u>	<u>-</u>	<u>121,982</u>	<u>130,309</u>
Net (expenditure)/ income for the year/Net movements in funds		(19,713)	74	(19,639)	7,577
Fund balances at 1 September 2019		<u>49,595</u>	<u>42,344</u>	<u>91,939</u>	<u>84,362</u>
Fund balances at 31 August 2020		<u><u>29,882</u></u>	<u><u>42,418</u></u>	<u><u>72,300</u></u>	<u><u>91,939</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHIRLEY METHODIST CHURCH

BALANCE SHEET
As at 31 August 2020

	Note	2020		2019	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		5,814		-
CURRENT ASSETS					
Debtors	12	18,626		17,518	
Cash at bank and in hand		49,810		76,371	
		<u>68,436</u>		<u>93,889</u>	
CREDITORS: amounts falling due within one year	13	<u>(1,950)</u>		<u>(1,950)</u>	
Net current assets			<u>66,486</u>		<u>91,939</u>
Total assets less current liabilities			<u><u>72,300</u></u>		<u><u>91,939</u></u>
INCOME FUNDS					
Restricted	14		42,418		42,344
Unrestricted			29,882		49,595
			<u>72,300</u>		<u>91,939</u>

Approved by the Trustees on

18/5/21

and signed on its behalf by:

Caroline (Caz) Hague (Minister)

C. Hague

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 August 2020****1 Accounting Policies****Charity information**

Shirley Methodist Church is a registered charity.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for Charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applied from 1 January 2015. This is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency. The monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below:-

1.2 Going concern

At the time of approving the accounts, they have a reasonable expectation that they have adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives unless the funds have been designed for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

SHIRLEY METHODIST CHURCH**NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 August 2020****1 Accounting Policies (Continued)****1.4 Incoming resources (continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or Deeds of Covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods or services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cashflows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cashflows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments and original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2020

1 Accounting Policies (Continued)

1.7 Tangible fixed assets for use by the charity and depreciation

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, over their expected useful lives on the following basis:

Computer and office equipment	33.33% straight line
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1.8 Church land and buildings

It is not considered relevant to include a valuation for the church land and buildings on the Balance Sheet. The church building and halls are insured for £3,246,659 and contents for £173,445.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, they are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	2020	2019
	£	£
Offering plate	10,525	21,039
Other donations	5,724	6,304
Standing orders	40,484	40,658
Gift Aid – donations	14,029	13,474
Octagon Coffee Shop	4,000	13,500
Donations and memorials	-	-
Legacies	1,000	3,189
Benevolent fund	326	100
Grant income	-	-
	76,088	98,264
	76,088	98,264

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2020

4 Income from charitable activities

	2020	2019
	£	£
Lettings	26,008	39,460
	<u>26,008</u>	<u>39,460</u>

Income from lettings was £26,008 (2019: £39,460) of which £26,008 (2019: £39,460) was attributable to unrestricted reserves.

5 Income from investments

	2020	2019
	£	£
Interest from deposits	247	162
	<u>247</u>	<u>162</u>

Income from investments was £247 (2019: £162) of which £74 (2019: £72) was attributable to restricted funds and £173 (2019: £90) was attributable to unrestricted funds.

6 Analysis of expenditure on charitable activities

	Activities Undertaken Directly	Support Costs	Total
	£	£	£
Activities support costs towards youth worker			
Charity appeals and donations	4,858	-	4,858
	<u>4,858</u>	<u>-</u>	<u>4,858</u>

£Nil was attributable to restricted funds (2019: £Nil) and £4,858 was attributable to unrestricted funds (2019: £12,883).

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2020

7 Charitable activities

	2020	2019
	£	£
Staff costs	11,459	11,114
Depreciation and impairment	2,902	-
Circuit assessment	69,000	67,500
Printing and stationery	1,053	416
Telephone	1,252	1,131
Organist and music	2,625	4,244
Preacher's expenses	308	-
Baby and Toddler Group	1,800	1,700
Copyright and TV Licences	199	-
Cleaning and materials	4,029	1,087
Heating, lighting and water	10,219	7,398
Insurance	3,579	3,457
Miscellaneous	-	-
Bank charges	411	610
Building repairs and renewals	5,738	16,870
	<u>114,574</u>	<u>115,026</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

	2020	2019
Number of employees during the year was:	<u>1</u>	<u>1</u>

Employment costs

	2020	2019
	£	£
Wages and salaries	<u>11,459</u>	<u>11,114</u>

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2020

10 Other		
	2020	2019
	£	£
Auditors' fees	2,550	2,400
	<u>2,550</u>	<u>2,400</u>
11 Tangible Fixed Assets		
	Computer & Equipment	Total
	£	£
COST OR VALUATION		
1 September 2019	23,338	23,338
Additions	8,716	8,716
Disposals	-	-
	<u>32,054</u>	<u>32,054</u>
31 August 2020	32,054	32,054
	<u>32,054</u>	<u>32,054</u>
DEPRECIATION		
1 September 2019	23,338	23,338
Charge for year	2,902	2,902
	<u>26,240</u>	<u>26,240</u>
31 August 2020	26,240	26,240
	<u>26,240</u>	<u>26,240</u>
NET BOOK VALUE		
31 August 2020	5,814	5,814
	<u>5,814</u>	<u>5,814</u>
31 August 2019	-	-
	<u>-</u>	<u>-</u>
12 Debtors		
	2020	2019
	£	£
Other debtors	18,626	17,518
	<u>18,626</u>	<u>17,518</u>

SHIRLEY METHODIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS (Continued)
for the year ended 31 August 2020

13 Creditors amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	1,950	1,950
	1,950	1,950
	1,950	1,950

14 Restricted Funds

	Balance	Movement in Resources			Balance
	1 September	Including Gains/Losses		31 August	
	2019	Incoming	Outgoings	2020	
	£	£	£	£	
Building and Contingencies Fund	30,851	-	-	30,851	
Benevolent Fund	244	74	-	318	
Model Trust Fund	11,249	-	-	11,249	
	42,344	74	-	42,418	
	42,344	74	-	42,418	

The Model Trust Fund represents bequests received by the Church and invested through the Trustees for Methodist Church Purposes under the Methodist Church Act 1976. This trust has been classed as type 'B', unconditional bequests, and upon application the monies may be used for any local purpose for Shirley Methodist Church.

SHIRLEY METHODIST CHURCH

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 August 2020

15 Auditors Ethical Standards

In common with many businesses of our size and nature, we use our auditors to assist with the preparation of the financial statements.

16 Related party transactions

During the year, the following Trustees of the church recovered costs incurred on behalf of the church for goods and services amounting to:

Steve Bache £ Nil (2019: £179)
Bill Russell £355(2019: £1,002)
Terry Walker £ Nil (2019: £401)
Julian Bache £230 (2019: £270)
Keith Lovell £25 (2019: £Nil)
David Meachem £ Nil (2019: £134)
Kath Ralph £Nil (2019: £80)
Mike Ray £Nil (2019: £104)
Ann Butler £467 (2019:£Nil)
Jeremy Brett £28 (2019: £Nil)