



**Church  
Accruals Accounts  
2020-2021**

**THE METHODIST CHURCH  
REPORT AND ACCOUNTS  
(ACCRUALS BASIS)  
for the year ended 31 August 2021  
Hazel Grove Methodist Church**

<b>Registered Charity - Registration number (if applicable)</b>		<b>1134174</b>
United Stockport Circuit		<b>Circuit No</b>
<b>Minister</b>		
Revd.Catherine Bird		
<b>Church Stewards</b>		
Jayne Quinn		
Ian Chesters		
Brenda Moseley		
Janet Street		
Denise Jackson		
<b>Church Treasurer</b>		
Ian Chesters		

**Hazel Grove Methodist Church**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2021**

**Aims and Organisation:**

The object of the charity is set out in the Methodist Church Act 1976 (clause 4) i.e. advancement of religion and any charitable purposes of the Methodist Church or church organisation.

**Review of the Year:**

*For the year 2020/21 Hazel Grove Methodist Church ("the Church"), in common with most organisations, was impacted by a global Covid19 pandemic and associated preventative measures, including lockdown. Worship activity was maintained, however, via on-line services organised by the United Stockport Circuit.*

Regular Church activities (in normal times): we have regular services on Sunday mornings and occasional Sunday evening services which are open to all churches in the Circuit. The Young Church meet each week during term time on a Sunday morning. They also hold occasional Film Evenings and Messy Church. We continue to review our priorities for future years, taking account of national trends regarding staffing and outreach. We continue to allow our property to be used by both church-related and community groups. In addition to fellowship groups, the Church has continued to support a Scout Group and, until its closure part-way through 2021, a Pre-school Playgroup. Community groups include a model railway club, an orchestra, two choirs, a dancing school and educational classes. There are also a variety of one-off community bookings for events such as meetings, parties etc..

The Church had an £ 11,251 Income and Expenditure deficit during the year, principally as a result of non-cash items (depreciation) and redundancy costs incurred as a result of the Playgroup closure. These costs were offset by two bequests (£ 31k) and an insurance settlement received (£ 3k). In normal times, we organise regular fundraising events. The accounts are presented regularly to the Church Council. We have no funds materially in deficit.

**Income Trends**

Regular Church income is primarily drawn from the offertory paid by the congregation and community supporters of the Church together with Gift Aid tax credit; also lettings income from external users of the building and fees / grants collected by the Playgroup. In 2020/21 the single largest source of income was the offertory, followed by bequests, then Playgroup income.

**Expenditure Trends**

The major cost is in relation to the assessment paid to the United Stockport Circuit. This amounts to 35% of our total costs. A significant amount of this Circuit assessment is used to pay the District assessment, stipends and costs related to Ministers. The other expenditure includes £ 17,683 on wages and redundancy costs for Playgroup staff.

**Fund Balances**

As at 31st August 2021 the net current assets of the Church relating to the General Fund were £ 182k, giving approximately 29 months' cover for expenditure.

**Plans for 2021-22**

Church financial plans for the coming year will be determined in the light of the needs of the new Circuit.

Name of Church

Hazel Grove Methodist Church

Church No

**Statement of Financial Activities (SOFA) for the year ended 31 August 2021**

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£
<b>Income</b>						
1 Offerings		41,865				41,865
2 Donations		702		31,213		31,915
3 Gift aid		8,457				8,457
4 Interest and investment income		298		84		382
5 Income from investment properties						0
6 Internal organisations						0
7 Other charitable income		9,733		16,259		25,992
<b>8 Total income</b>		<b>61,056</b>	<b>-</b>	<b>47,556</b>	<b>-</b>	<b>108,612</b>
<b>Expenditure</b>						
9 Circuit assessment or share		42,000				42,000
10 Grants and donations		941				941
11 Property maintenance		22,975				22,975
12 Insurance, utilities etc		10,696				10,696
13 Depreciation		18,262				18,262
14 Office expenses		397				397
15 Other expenditure		1,214		23,378		24,592
16 Internal organisations						0
<b>17 Total charitable expenditure</b>		<b>96,484</b>	<b>0</b>	<b>23,378</b>	<b>0</b>	<b>119,863</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
<b>20 Net income/(expenditure)</b>		<b>-35,429</b>	<b>0</b>	<b>24,178</b>	<b>0</b>	<b>-11,251</b>
21 Transfers between funds		21,708		21,708		0
22 Other gains/(losses)						0
<b>23 Net movement in funds</b>		<b>-13,721</b>	<b>0</b>	<b>2,470</b>	<b>0</b>	<b>-11,251</b>
24 Total funds brought forward		1,986,373	1,029	41,044	-	2,028,446
<b>25 Total funds carried forward</b>		<b>1,972,652</b>	<b>1,029</b>	<b>43,513</b>	<b>-</b>	<b>2,017,195</b>

Name of Church

Hazel Grove Methodist Church

Church No

**Statement of Financial Activities (SOFA) for the year ended 31 August 2020**

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
		£	£	£	£	£
<b>Income</b>						
1 Offerings		38,597				38,597
2 Donations		1,267	1,019	973		3,259
3 Gift aid		5,364				5,364
4 Interest and investment income		959		106		1,065
5 Income from investment properties						0
6 Internal organisations						0
7 Other charitable income		23,999		36,732		60,731
<b>8 Total income</b>		<b>70,186</b>	<b>1,019</b>	<b>37,810</b>	<b>-</b>	<b>109,015</b>
<b>Expenditure</b>						
9 Circuit assessment or share		42,000				42,000
10 Grants and donations		1,637	375	1,930		3,942
11 Property maintenance		19,982		17,209		37,191
12 Insurance, utilities etc		14,093				14,093
13 Depreciation		20,435				20,435
14 Office expenses		920				920
15 Other expenditure		1,981		23,697		25,678
16 Internal organisations						0
<b>17 Total charitable expenditure</b>		<b>101,048</b>	<b>375</b>	<b>42,836</b>	<b>0</b>	<b>144,259</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
<b>20 Net income/(expenditure)</b>		<b>-30,863</b>	<b>644</b>	<b>-5,026</b>	<b>0</b>	<b>-35,245</b>
21 Transfers between funds	-	18,982		18,982		0
22 Other gains/(losses)						0
<b>23 Net movement in funds</b>		<b>-49,845</b>	<b>644</b>	<b>13,956</b>	<b>0</b>	<b>-35,245</b>
24 Total funds brought forward		2,036,218	385	27,088		2,063,691
<b>25 Total funds carried forward</b>		<b>1,986,373</b>	<b>1,029</b>	<b>41,044</b>	<b>-</b>	<b>2,028,447</b>

Name of Church

Hazel Grove Methodist Church

Church No

# Balance Sheet as at 31 August 2021

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2021 £	Totals 2020 £
<b>Fixed Assets</b>							
Church building and other property		1,832,794				1,832,794	1,851,056
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>		<b>1,832,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,832,794</b>	<b>1,851,056</b>
<b>Current Assets</b>							
Debtors and prepayments		3,937				3,937	16,226
Loans by the Churches						0	0
Investments with TMCP				47,007		47,007	15,737
Central Finance Board Deposits		99,691				99,691	90,596
Cash at Bank and in hand		32,631	1,029	2,421		36,081	55,050
<b>Total current assets</b>		<b>136,259</b>	<b>1,029</b>	<b>49,428</b>	<b>0</b>	<b>186,716</b>	<b>177,609</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)		1,942		371		2,313	218
Grants payable within 2020-21						0	0
<b>Total current liabilities</b>		<b>1,942</b>	<b>0</b>	<b>371</b>	<b>0</b>	<b>2,313</b>	<b>218</b>
<b>Net current assets/liabilities</b>		<b>134,317</b>	<b>1,029</b>	<b>49,058</b>	<b>0</b>	<b>184,403</b>	<b>177,392</b>
<b>Total assets less current liabilities</b>		<b>1,967,111</b>	<b>1,029</b>	<b>49,058</b>	<b>0</b>	<b>2,017,197</b>	<b>2,028,448</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2020-21						0	
Loans to the Church						0	
						0	
<b>Net assets</b>		<b>1,967,111</b>	<b>1,029</b>	<b>49,058</b>	<b>0</b>	<b>2,017,197</b>	<b>2,028,448</b>
<b>Funds of the Church</b>							
General Fund (Unrestricted)		1,967,111				1,967,111	1,986,375
Designated Funds (Unrestricted)			1,029			1,029	1,029
<b>Total Unrestricted Funds</b>						<b>1,968,140</b>	<b>1,987,404</b>
Restricted Funds				49,058		49,058	41,044
Endowment Funds					0	0	0
<b>Total Funds</b>		<b>1,967,111</b>	<b>1,029</b>	<b>49,058</b>	<b>0</b>	<b>2,017,197</b>	<b>2,028,448</b>

Signed

Church Treasurer

## **Notes to the Accounts**

### **1. Basis of accounting**

The financial statements have been prepared in accordance with SORP(FRS102) as updated, being the current version of Accounting and Reporting by Charities: Statement of

### **2. Funds**

The funds held constitute: General Funds held for any purpose of the Church which are Unrestricted; Restricted funds which are held for a narrower purpose including those for internal organisations. There are no Endowment funds. Details of each material fund are disclosed in note 18. Any funds may be represented by more than just cash.

### **3. Accounting policies**

#### **Basis**

These accounts have been prepared on the basis of historical cost, except that the Church premises are shown at their estimated market value at the end of the year, on the accruals basis to show a true and fair view of the Church's financial position and activities.

#### **Income**

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### **Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Church to pay out resources.

#### **Grants**

Grants made by the Church from its own funds are recognised in full at the time of agreement or when the Church accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

#### **VAT**

Since the Church is not VAT registered, all input VAT is charged with the expenses to which it refers.

#### **Tangible fixed assets for use by the Church**

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. The freehold property is shown at estimated market value.

#### **Investment Properties**

Investment properties - no property is currently deemed to be held for the long term purposes of the charity.

#### **Investments**

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when received and any gains or losses on revaluation at the year end are shown in the SOFA.

#### **Debtors and Prepayments**

Debtors include all known outstanding items at the end of August.

## **Creditors**

Creditors include all known outstanding items at the end of August.

# **The Methodist Church - Hazel Grove**

## **4. Donations and legacies**

Collections

Gift Aid

Donations

Legacies

**Total**

## **5. Charitable activities**

Fund raising

Other

**Total**

## **6. Other trading activities**

Lettings

Miscellaneous (Playgroup fees / Grants / Furlough Scheme)

**Total**

## **7. Investment income**

Central Finance Board

Other

**Total**

## **8. Other**

Miscellaneous

**Total**

Unrestricted	Restricted	2021	Total	2020	Total
		£		£	
41,865			41,865		38,597
8,457			8,457		5,364
50,322	0		50,322		43,960
702			702		3,260
	31,213		31,213		0
<b>51,024</b>	<b>31,213</b>		<b>82,238</b>		<b>47,220</b>
Unrestricted	Restricted	2021		2020	
		£		£	
0			0		3,042
0			0		1,304
<b>0</b>	<b>0</b>		<b>0</b>		<b>4,347</b>
Unrestricted	Restricted	2021		2020	
£	£	£		£	
5,572			5,572		23,851
	20,505		20,505		32,533
<b>5,572</b>	<b>20,505</b>		<b>26,077</b>		<b>56,384</b>
Unrestricted	Restricted	2021		2020	
£	£	£		£	
125			125		683
	173		173		382
<b>125</b>	<b>173</b>		<b>298</b>		<b>1,065</b>
Unrestricted	Restricted	2021		2020	
£	£	£		£	
<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>



## 9. Payment to Trustees

Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting £

This year	Last year
Nil	Nil

Number of trustees who were paid expenses

Nil	Nil
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Nature of the expenses

No expenses were paid to Trustees.

Total amount paid

£ Nil	Nil
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## 10. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

£ Nil	Nil
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Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor

£ Nil	Nil
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## 11. Paid employees

### Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind

£ 29,235	34,160
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Employer's National Insurance costs

£ Nil	Nil
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Pension costs

£ Nil	Nil
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Total staff costs

£ 29,235	34,160
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Average number of staff employed during the year were:

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## 12. Tangible Fixed Assets

Cost or valuation

	Other non investment land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward 01/09/2020	1,890,000	123,520	2,013,520
Additions			
Revaluations (+/-)			
Disposals (-)			
Transfers * (+/-)			
Balance carried forward	1,890,000	123,520	2,013,520

### Accumulated depreciation

Balance brought forward 01/09/2020	145,675	16,789	162,464
Depreciation charge for year (-)	11,143	7,119	18,262
Revaluations (+/-)			
Disposals (-)			
Transfers* (+/-)			
Balance carried forward	156,818	23,908	180,726

### Net book amount

Brought forward	1,744,325	106,731	1,851,056
Carried forward	1,733,182	99,612	1,832,794

\* The "transfers" row is for movements between fixed asset categories.

**Note:** the method of depreciation is on a reducing balance basis 1% for church buildings and 6.67% for fixtures, fittings and equipment.

**14. Analysis of current assets****Debtors and prepayments**

Pre paid assessments

Accrued income (HMRC Gift Aid accrued)

Other debtors

**Total debtors and prepayments****Analysis of cash at bank**

Bank balance held in RBS Hazel Grove branch

Bank balance held in Vernon B Soc Poynton branch

Bank balance held by Trustees for Methodist Church Purposes

Cash held by Central Finance Board of The Methodist Church

**Total Cash and Bank**

This year £	Last year £
0	10,500
3,738	4,251
199	1,475
<b>3,937</b>	<b>16,226</b>
36,081	30,307
0	24,743
47,007	15,737
99,691	90,596
<b>182,779</b>	<b>161,383</b>
(2,313)	(218)
<b>(2,313)</b>	<b>(218)</b>

**15. Analysis of current liabilities and long term creditors**

Trade Creditors

Other Creditors (inc. Utilities, property repairs and funds due to third parties)

**Total Current Liabilities****16. Capital commitments and contingent liabilities**

At the 31 st August 2021 the Church had no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

**The Methodist Church - Hazel Grove****17. Loans and creditors due after one year****Loans**

Source	New borrowings£	Loan interest£	Repayable in the year	£	Balance at year end£
Nil					
					Nil

**Repayment due**

Totals

Due within 12 months	
Due after more than 12 months	
<b>Total</b>	<b>Nil</b>

**Purpose of loans**

None

**Creditors due after one year**

Name of creditor	Amount on 31-Aug-2021	Amount on 31-Aug-2020
Nil		
<b>Total</b>	Nil	Nil

The Methodist Church - Hazel Grove										
18. Detailed analysis of individual fund movements										
Unrestricted Funds										
Fund Name	Opening Balance	Income			Expenditure			Transfers		Closing Balance
General Fund	1,986,373	61,056			(96,484)			16,167		1,967,111
Totals	1,986,373	61,056			(96,484)			16,167		1,967,111

Designated Funds (Unrestricted)

Fund Name	Opening Balance	Income			Expenditure			Transfers		Closing Balance
Benevolence Fund	1,029	0			0			0		1,029
Totals	1,029	0			0			0		1,029

Restricted Funds

Restricted Fund Name	OpeningBalance	Income			Expenditure			Transfers		Closing Balance
Various Bequests	9,879	31,213			0			5,541		46,633
Project Fund	5,206	0			0			(4,000)		1,206
Ladies' Fellowship	408	0			0			0		408
Coffee Lounge	807	0			0			0		807
Playgroup	24,743	16,343			(23,378)			(17,708)		0
Totals	41,043	47,556			(23,378)			(16,167)		49,054

The Methodist Church - Hazel Grove

DECLARATIONS

Treasurer  
I confirm that I have prepared the accounts from the records of the Church and that they include all funds under the control of the Church Council.  
Signature of Treasurer

Name

Address Hazel Grove

Presentation to the Church Council Meeting for approval.

I confirm that the Accounts were, or will be, presented to the Church Council Meeting on  
and were approved.  
Signature of the Chair of the meeting

Name of the Chair of the meeting

Date:

Independent Examiner's Report

Report to the Trustees of

The Methodist Church - Hazel Grove

On accounts for the year ended

31 August 2021 Charity No. 1134174

Set out on pages

10 - 20 inclusive

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st August 2021  
**Responsibilities and basis of report** As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act")  
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.  
**Independent Examiner's Statement** I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales  
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:  
► the accounting records were not kept in accordance with section 130 of the Charities Act; or  
► the accounts did not accord with the accounting records; or  
► the accounts did 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 accounts to be reached.  
**Signed:**

Date:

Name:

Relevant professional qualification(s) or body

Hazel Grove Methodist Church

## **Appendix A**

### **CHURCH COUNCIL MEMBERSHIP**

#### **MINISTER(S)**

REV. CATHERINE BIRD

#### **STEWARDS**

MRS. JAYNE QUINN

MR. IAN CHESTERS

MRS DENISE JACKSON

MRS. BRENDA MOSELEY

MRS. JANET STREET

#### **CHURCH SAFEGUARDING CO-ORDINATOR**

MRS. ELIZABETH A. LAW

#### **CHURCH REPRESENTATIVES (OTHER MEMBERS OF THE CHURCH COUNCIL)**

1 MRS.JUDITH ADSHEAD

2 MR. KEITH TONGE

3 MRS. SHIRLEY STURMY

4 MR.ERIC COATES

5 MRS.STELLA MOLTON

6 MRS.LIZ YOUNG

7 MR.ALAN BRIGGS

8 MR.ADRIAN LAW

9 MR.GAVIN SYKES

10 MRS.DOREEN SYKES

11 MR.MARTYN BENNETT

12 MRS.PAT HUNT

13 MR.RICHARD LEWIS

14 MRS.ROSEMARY HASKAYNE

15 MR.DAVID EDMONSON

16 MRS.LIZ TURNER

17 MRS.BERYL KEELEY

Hazel Grove Methodist Church

## DECLARATIONS

### Treasurer

I confirm that these accrual based accounts for the year ended 31 August 2020 have been prepared from the records of the Church and that they include all funds under the control of the Church Council / Members' Meeting / Leadership Signature of Treasurer

Date

### Name of Treasurer

Ian Chesters

### Address

9, Seaton Close, Hazel Grove, Stockport, Cheshire SK7 5LU

### Presentation to the Church Council / Members' Meeting / Leadership Group\* for approval.

I confirm that the annual report and accounts for the year ended 31 Aug 2020 were, or will be\* and were approved.

Signature of the Chair of the

Name of the Chair of the meeting

Date

### Independent Examiner's Report to the Trustees of the

Hazel Grove Methodist Church
2021

This Report is on the Church Accounts for the year ended 31<sup>st</sup> August 2021

### Respective responsibilities of Trustees and Examiner

The Church's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2020 present a true and fair view of the Church's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under Section 145(5)(b) of the Charities act; and
- to state whether particular matters have come to my attention.

*\* Please delete or circle as appropriate*

Hazel Grove Methodist Church

### Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination

### Independent Examiner's Statement

#### REPORT AND ACCOUNTS

In connection with my examination, no matter has come to my attention (other than as disclosed below\*)

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 130 of the Charities Act 2011.
- to prepare accounts which accord with the accounting records and comply with the accounting

I confirm that the annual report and accounts for the year ended 31 Aug 2020 were, or will be\* presented to the Church Council / Members' Meeting / Leadership Group\* at its meeting on

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(3) I ~~have~~ /have not\* obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Name of independent

Signature of independent

Relevant Professional qualification or body

Name of firm (where appropriate)

Address

Date

*\* Please delete or circle as appropriate*