

Church
Accruals Accounts
2024-2025

THE METHODIST CHURCH

REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2025

Bingham Methodist Church

Registered Charity - Registration number

1158426

Circuit No 22/15

Minister

Rev'd Tim Morris

Church Stewards

Max Teare

Geoff Cawthorn

Anne Ward

Hazel Wallis

Martin Watson

Hilary Taylor

Sue Lockwood

Church Treasurer

Brian Mellors

Bingham Methodist Church
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Introduction:

We are pleased to present the annual accounts for Bingham Methodist Church on an accruals basis.

Aims and organisation:

We are part of the Grantham and Vale of Belvoir Circuit which in turn is part of the Nottingham and Derby District of the Methodist Church of Great Britain. The building was opened in 2016 and continues to attract newcomers to join in our worship and activities. Additionally, the Community use the building for many varied activities. Our policy and Mission statement has been reviewed and meets with the Connexion, District and Circuit Mission for the Methodist Church of Great Britain.

We seek to make our worship stimulating, challenging and relevant to the needs of our congregation using a variety of styles and a mixture of traditional and modern hymns. As well as regular worship, we share in fellowship through study, fundraising activities and social groups. Our services are live streamed to meet the needs of those who are unable to attend worship. Celebrations have included Christingle, Christmas and Easter services - including a Tenebrae style reflection of hymns, readings and prayers, a Bible month in June studying St John's Gospel followed by a weekly study group. Our worship services have been adapted to be inclusive for other nations families who have come to live within Bingham and the local area.

Our engagement with the community is through regular activities including Upper Room, Wholeness, Sunday School, Parent and Toddler Group, Who let the Dads out, Brigades, Youth Group, Thursday Market Day café, Messy Church, Memory Cafe and Community Cinema. Our Youth and Family worker is jointly employed to support work within primary schools in Bingham and East Bridgford as well as a leading role with young peoples' Church activities in both communities and in Flintham. We hosted in July a Bingham Heritage weekend to display a Celebration of Methodism in the town. Displays were also mounted from St Mary's and All Saints celebrating 800 years in Bingham and by British Rail, 175 years, amongst others.

Review of the Year

This year we have been blessed with more new families who have come to Bingham and joined our community. They have varied backgrounds in their Christian faith and we continue to learn how to welcome them to our community and especially in adapting our worship in ways that help to integrate. We were particularly delighted during the year to welcome 35 new Members to our Church and many newcomers are active in volunteering for Church rota duties. We have continued to be an All We Can partner church as well as raising funds for Great Ormond Street Hospital, Disasters Emergencies and many more Charitable appeals. We continue to try new ways of making disciples for Christ and will continue with our journey.

At the end of August we said farewell, with thanks to our Minister, Revd Tim Morris. We were fortunate in the same month to welcome the Revd Dawn Brown, with her family, to lead our Christian witness in Bingham and the Vale of Belvoir

Income

Regular Church income is primarily drawn from the donations of the church members, Sunday collections and Gift aid tax credit, with lettings income from community users hiring the community rooms. Income from the commercial units that occupy parts of our premises is sufficient to service our debts and make the necessary capital repayments. We remain solvent and continue with repayment of our loans at a higher rate than was determined at the occupation of the new premises. The Solar Panels on the roof of the property have enabled the reduction in energy bills and of our carbon footprint. The multi-purpose building continues to be popular with the community and is a primary venue in our town.

Expenditure

The major regular Church cost is in relation to the assessment paid to the Grantham and Vale of Belvoir Circuit. This comprises the contribution by the Church to the costs met centrally by the Circuit, including stipends and manse costs for Circuit ministers. The assessment increased by £4,500 this year. Additionally, we pay towards the cost of a Youth and Families employee who manages our children and families work. This valuable work continues to be popular with families in the community. All other costs relate to our activities and overheads and is covered by our income.

Fund balances

The General fund provides for our regular expenditure. There are designated funds for Charitable giving. During the year we have supported Great Ormond Street Hospital, Rainbows Hospice and several Disaster Emergency Committee requests. The Leprosy Mission, Methodist Homes for the Aged, Christian Aid, All We Can (Methodist Church partnership) and our Friendship Fund assist for hardship cases in our Church and Community. The Lively Spirits group has made donations to smaller Children based charities. In excess of £10,000 has been raised for Charitable purposes.

There are no Restricted funds at present.

Endowment funds relate to historic legacies

Plans for 2025/26

We intend to continue with the work that we have initiated in recent years with Charities, youth work, and improving the quality of the streamed services. We continue to support community activities where we are able. We continue to make new community members welcome and feel that they are part of our Church Family. This will be extended to offer "membership discussions" to help those who choose to be accepted into The Methodist Church. A Church Mission and Vision statement was approved at the June Church Council and provides a strategy to help us to bring more disciples to Christ.

Bingham Methodist Church

Trustee's Annual Report on Finance and Governance

Basis of preparation and legal framework

The Charity's annual report and accounts for the year ended 31 August 2024 have been prepared in accordance with the Charities Act 2011 and the Charities: Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard(FRSSE) 2015.

Full Name of Charity / Church: Bingham Methodist Church

Registration Charity Number: 1158426

The members of the Bingham Methodist Church meeting are the Charity Trustees, membership being made up of church office holders, Minister and representatives appointed by the church at the Annual General Meeting.

The treasurer, Mr P Broekhuizen, acted as the principal officer overseeing the day to day financial management and accounting for the Church from 1st September until 28th February; thereafter Mr Brian Mellors assumed the role.

Independent examiner Mr William Frederick Case FCA (retired)

Investment Bankers Central Finance Board of the Methodist Church
Trustees for Methodist Church purposes

Bingham Methodist Church

Aims and organisation

The Charity objective is to be a Methodist Church providing spiritual care and guidance to all those who wish to come and worship at the Bingham Methodist Church. The Church provides a worship space for regular Christian worship, baptism, marriage and funeral services and a community facility for community groups, families and others in the town.

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 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

The main activities of the church include: Worshipping God through prayer, song and other acts of worship. The organisation and resourcing of regular public acts of worship open to members of the church and non members alike.

The teaching of Christianity through sermons, courses and small groups.

The resourcing of pastoral work including visiting the sick and bereaved.

Promotion of Christianity through the staging of events and services.

Provision of chaplaincy services to local schools, care homes and other institutions as appropriate and when able.

Public Benefit

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Structure, Governance and Management

The governing document for the church is the Deed of Union (1932) and 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.

Trustees' Responsibilities

For each financial year ending on 31 August the Trustees are required to prepare financial statements that give a true and fair view of the Church's financial activities during the year and of its financial position at the end of the year and to prepare an annual report for that year. In preparing these financial statements, the Trustees have:

- selected suitable accounting policies and applied them consistently using the accruals method
- made judgements and estimates that are reasonable and prudent
- followed the applicable SORP and accounting standard, SORP(FRS102) as updated-adopted the going concern basis

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and enables them to ensure that the financial statements comply with the law. They are also responsible for safeguarding the assets of the Church and ensuring their proper application under charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Church's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements and trustees' reports may differ from legislation in other jurisdictions.

Trustee Training

A range of guidance produced by 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 .

Related Parties

The Church is part of the Grantham and Vale of Belvoir Circuit which is part of the Nottingham and Derby District and is also accountable to the Methodist Conference.



24.2.20

Statement of Financial Activities (SOFA) for the year ended 31 August 2025

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£
Income						
1 Offerings		40,804				40,804
2 Donations		6,707				6,707
3 Gift aid		9,155				9,155
4 Interest and investment income		1,537			92	1,629
5 Income from investment properties		90,647		14,880		105,527
6 Internal organisations		400				400
7 Other charitable income		38,690	6,597			45,287
8 Total income		187,940	6,597	14,880	92	209,509
Expenditure						
9 Circuit assessment or share		49,597				49,597
10 Grants and donations		-				0
11 Property maintenance		7,810				7,810
12 Insurance, utilities etc		2,685		14,880		17,565
13 Depreciation		2,290				2,290
14 Office expenses		1,532				1,532
15 Other expenditure		25,634	4,001		11	29,646
16 Internal organisations		490				490
17 Total charitable expenditure		90,038	4,001	14,880	11	108,930
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties					5	5
20 Net income/(expenditure)		97,902	2,596	0	86	100,584
21 Transfers between funds		661	-600		-61	0
22 Other gains/(losses)						0
23 Net movement in funds		98,563	1,996	0	25	100,584
24 Total funds brought forward		1,779,271	4,601		3,584	1,787,456
25 Total funds carried forward		1,877,834	6,597	-	3,609	1,888,040

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total	2023- 24
		£	£	£	£	£	£
Income							
1 Offerings		39,351					39,351
2 Donations		2,195					2,195
3 Gift aid		8,955					8,955
4 Interest and investment income		1,890			106		1,996
5 Income from investment properties		92,248		11,207			103,455
6 Internal organisations		907					907
7 Other charitable income		31,463	5,990				37,453
8 Total income		177,009	5,990	11,207	106		194,312
Expenditure							
9 Circuit assessment or share		44,028					44,028
10 Grants and donations							0
11 Property maintenance		14,287					14,287
12 Insurance, utilities etc		2,291		11,207			13,498
13 Depreciation		2,290					2,290
14 Office expenses		1,249					1,249
15 Other expenditure		26,758	5,772				32,530
16 Internal organisations		864					864
17 Total charitable expenditure		91,767	5,772	11,207	0		108,746
18 Gains/(losses) on monetary investments					213		213
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		85,242	218	0	319		85,779.00
21 Transfers between funds		384	-300		-84		0
22 Other gains/(losses)							0
23 Net movement in funds		85,626	-82	0	235		85,779.00
24 Total funds brought forward		1,693,645	4,683	-	3,349		1,701,677
25 Total funds carried forward		1,779,271	4,601	-	3,584		1,787,456

Balance Sheet as at 31 August 2025

Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2025 £	Totals 2024 £
Fixed Assets						
Church building and other property	1,373,157				1,373,157	1,375,447
Investment properties	500,000				500,000	500,000
Investments					0	
Total fixed assets	1,873,157	0	0	0	1,873,157	1,875,447
Current Assets						
Debtors and prepayments	19,903				19,903	15,316
Loans by the Churches					0	
Investments with TMCP				3,609	3,609	3,584
Central Finance Board Deposits	64,190				64,190	34,596
Cash at Bank and in hand	25,528	6,597			32,125	28,954
Total current assets	109,621	6,597	0	3,609	119,827	82,450
Current liabilities						
Creditors (due in under 1 year)	60,844				60,844	51,941
Grants payable within 2025-26					0	
Total current liabilities	60,844	0	0	0	60,844	51,941
Net current assets/liabilities	48,777	6,597	0	3,609	58,983	30,509
Total assets less current liabilities	1,921,934	6,597	0	3,609	1,932,140	1,905,956
Long term liabilities						
(due after more than one year)						
Grants payable after 2025-26					0	
Loans to the Church	44,100				44,100	118,500
					0	
Net assets	1,877,834	6,597	0	3,609	1,888,040	1,787,456
Funds of the Church						
General Fund (Unrestricted)	1,877,834				1,877,834	1,779,271
Designated Funds (Unrestricted)		6,597			6,597	4,601
Total Unrestricted Funds					1,884,431	1,783,872
Restricted Funds			0		0	
Endowment Funds				3,609	3,609	3,584
Total Funds	1,877,834	6,597	0	3,609	1,888,040	1,787,456

Signed

Church Treasurer

Notes to the Accounts

1. Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK (effective from 1 January 2015) – the Charities SORP (FRSSE) – in replacement for the SORP's 2005 version specified in its related 2008 Regulations and in accordance with the 'true and fair override' provision contained therein."

2. Funds

The funds held constitute:

General Funds held for any purpose of the Church which are unrestricted.
legacies received.

13. Any funds may be represented by more than just cash.

Endowment funds arising from
Details of each material fund are disclosed in note

3. Accounting policies

These accounts have been prepared on the basis of historical cost except that investments are shown at their 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

The Church is VAT registered and where applicable income and expenses are net of the related VAT. Where the Church is not entitled to reclaim input VAT this 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 cost.

Depreciation of Fixed Assets

Depreciation is charged on a straight line basis at rates to write off the cost over the estimated useful life of the assets.

Investment Properties

The commercial units and office space are deemed to be held for investment purposes in that they are held for letting on a commercial basis to generate income to service long term loans.

Investments

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

Debtors and Prepayments

Debtors include, VAT recoverable and Circuit Assessment paid in advance.

Creditors

Creditors include accruals for expenses, interest on loans, VAT payable and deferred income in respect of commercial rents received in advance.

4. **Payment to Trustees**

There were no payments made to trustees for additional services provided to the Church. (2022 £nil)

5. **Fees for examination of the accounts**

There were no payments to the Independent Examiner. (2023 £nil).

6. **Paid employees**

There were no paid employees during the year.

Bingham Methodist Church

Notes to the Accounts - continued

7. Tangible Fixed Assets

	Church (non investment) land and buildings £	Investment properties (land and buildings) £	Total £
Cost or valuation			
Balance brought forward	1,334,196	500,000	1,834,196
Additions	45,831		45,831
Balance carried forward	1,380,027	500,000	1,880,027
Accumulated depreciation			
Balance brought forward	4,580		4,580
Depreciation charge for year	2,290		2,290
Balance carried forward	6,870		6,870
Net book value			
Brought forward	1,329,616	500,000	1,829,616
Carried forward	1,373,157	500,000	1,873,157

The properties have not been depreciated as in the opinion of the trustees their market value is not less than

*

8. Investments with TMCP

	This year £	Last year £
CFB Managed Mixed Fund units	3,010	2,969
Trustees Investment Fund	599	615
	3,609	3,584

9. Analysis of debtors and prepayments

	This year £	Last year £
Prepayments	14,722	12,455
Other	5,181	2,861
Total debtors and prepayments	19,903	15,316

10. Analysis of creditors and accruals

Commercial letting income received in ad	4,868	4,868
Accrual for interest payable on loans (General)	591	2,394
Expense Accruals	12,042	3,027
Tenants Service Charges	1,405	1,468
Tenants Deposit	3,000	3,000
Current portion of loans (note 12)	31,200	31,200
VAT Payable	7,738	5,984
Total Current Liabilities	60,844	51,941

Bingham Methodist Church

Notes to the Accounts - continued

11. Capital commitments and contingent liabilities

At 31st August 2025 has capital commitments of £Nil (2024 Nil).
No Contingent liabilities were identified at 31st August 2025 (2024 £Nil).

12. Loans and creditors due after one year

Loans

Source
Methodist Chapel Aid Limited
Grantham & Vale of Belvoir Circuit
Private Loans

Amount brought forward £	Repayable in the year £	Balance at year end £
127,200	64,400	62,800
22,500	10,000	12,500
0	0	0
149,700	74,400	75,300

Repayment due

Due within 12 months (note 10)
Due after more than 12 months
Total

31,200
118,500
149,700

31,200
44,100
75,300

Purpose of loans

The loans are all in connection with the finance of the property construction. The Methodist Chapel Aid Limited loan bears interest at 5.65% and is secured on the property, other loans are unsecured. The Grantham & Vale of Belvoir Circuit is the Circuit related to the Church and the loan bears interest related to the deposit rate available to it.

13. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance £	Income £	Expenditure £	Transfers £	Revaluation gains/losses £	Closing Balance £
General fund	1,754,719	156,982	(66,349)	661		1,846,013
Property Fund	23,027	30,557	(23,198)			30,386
Internal organisations Brigades	1,525	400	(490)			1,435
General Funds	1,779,271	187,939	(90,037)	661		1,877,834
Friendship fund	1,178	858	(854)			1,182
Rainbow fund	581	808				1,389
Lively Spirits fund	2,033	1,686	(472)	(600)		2,647
Charity Fund	809	3,245	(2,675)			1,379
Designated Funds	4,601	6,597	(4,001)	(600)	0	6,597
Totals	1,783,872	194,536	(94,038)	61	0	1,884,431

Endowment Funds

Fund Name	Opening Balance £	Income £	Expenditure £	Transfers £	Revaluation gains/losses £	Closing Balance £
Memory Mrs S E Langstaff	120	6		(6)		120
H N Fewster Bequest	2,627	46		(47)	5	2,631
G H White Bequest	378	8		(8)	1	379
F A Sheppenson Bequest	451	21				472
Bingham	8					8
Totals	3,584	81	0	(61)	6	3,610

Fund purposes

Unrestricted funds: The General fund is the main unrestricted fund of the Church. The Property fund is a fund used to The Friendship, Rainbow, Lively Spirits and Church Charity funds are separate designated fundraising funds.

Endowment funds: These are mainly funds set up as a result of historic legacies received.

Name of Church Bingham Methodist Church

No 1158426

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer  Date 15/12/25

Name and address of treasurer Brian Mellors .
Ashlea, 1 Beetham Close, Bingham, Nottingham

Post Code NG13 8EQ

Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 was presented to the meeting of the Church trustees held on 25th February 2026

Signature of the Chair of the meeting: 

Name of the Chair of the meeting: Rev Dawn Brown

Date 25/2/26

Independent Examiner's Report to the Trustees of the

Bingham Methodist Church

Charity Number 1158426

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Bingham Methodist Church for the year ended 31 August 2025 set out on pages 1. to 17. As the Church'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 Church's accounts carried out under section 145 of the 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.

* delete or circle as appropriate

Schedule of Managing Trustees

Rev Tim Morris (Resigned 31.08.25)

Rev Dawn Brown (Appointed 01.09.25)

Frances Bailey

Tanya Bainbridge

Peter Broekhuizen

Geoff Cawthorn

Audrey Cawthorn

Simon Chow (Appointed 01.09.25)

Carole Cooper

Robert Dixon-Smith (Resigned 31.08.25)

John Eagles (Resigned 31.08.25)

David Hadfield (Deceased February 25)

Pat Hiley (Appointed 01.09.25)

Marion Hingley Hickson (Resigned 31.08.25)

Sarah Hobbs

Noah Lee (Appointed 01.09.25)

Sue Lockwood

Dorothy Marshall (Resigned 31.08.25)

Ron Maxwell (Resigned 31.08.25)

Lynn Mellors

Brian Mellors

Richard Pye

Robert Ritchie

Lousie Ritchie

Janet Ritchie

Mita Saxena (Appointed 01.09.25)

Hilary Taylor (Resigned 31.08.25)

Max Teare

Anish Thomas (Appointed 01.09.25)

Jane Wakerley

Hazel Wallis

Anne Ward

Martin Watson

Graham Whitehead

Sarah Whittaker

Carole Wiltshire

Name of Church Bingham Methodist Church

No 1158426

Independent Examiner's Statement

[The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (insert name of applicable listed body)]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts 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
- the trustees' annual report is not consistent with the accounts

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.

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.

Signature of independent examiner

Name of independent examiner Mr William Frederick Case

Relevant professional qualification of independent examiner FEA (Retired)

Name of firm (where appropriate)

Address 75 LINGSTON ROAD EAST BRADFORD

Nottingham Post Code NG13 8PH

Date 29 December 2025

* delete or circle as appropriate