

BOURNEMOUTH METHODIST CHURCH

England & Wales · Charity number 1172154

Details

Status Registered

Legal form Other

Registered 2017-03-20

Register [View on the Charity Commission register](#)

Contact

Address Victoria Park Methodist Church
Edgehill Road
Bournemouth
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Website www.vpmc.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 MAIN PURPOSE OF THE CHARITY IS TO BE ACTIVE IN THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINAL STANDARDS AND THE DISCIPLINE OF THE METHODIST CHURCH.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£379,026	£327,723	-	-
2023-08-31	£336,794	£310,898	-	-
2022-08-31	£257,452	£265,172	-	-
2021-08-31	£198,888	£234,001	-	-
2020-08-31	£262,798	£309,028	-	-

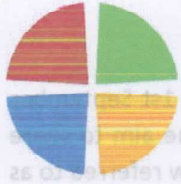
Trustees

Name	Role	Appointed
ALAN MCCOY		2016-11-09
ANTHONY FERNAND		2016-11-09
Anita Christine Curtis		2025-06-16
Anita Hazell		2016-11-09
Dr David Julian Tawn		2019-09-09
Elizabeth Anne Graham		2022-05-08
GLENYS LEWER		2016-11-09
JANET DRAYTON		2016-11-09
Jean Mary James		2022-05-08
MARGARET EVE BRAY		2017-11-28
Paul Clarke Thompson		2022-05-08
Paul William Parkes		2019-06-25
ROSALIND MURRAY		2016-11-09
Raymond John Drayton		2019-11-19
Rev Gillian Heather Le Boutillier-Scott		2025-09-22
SUSAN SAUNDERS		2016-11-09
Sarah Anne Godden		2025-03-31
Sheila Margaret Slattery		2023-12-11
VALERIE ROANTREE		2017-11-28

BOURNEMOUTH METHODIST CHURCH

England & Wales - Charity number 1172154

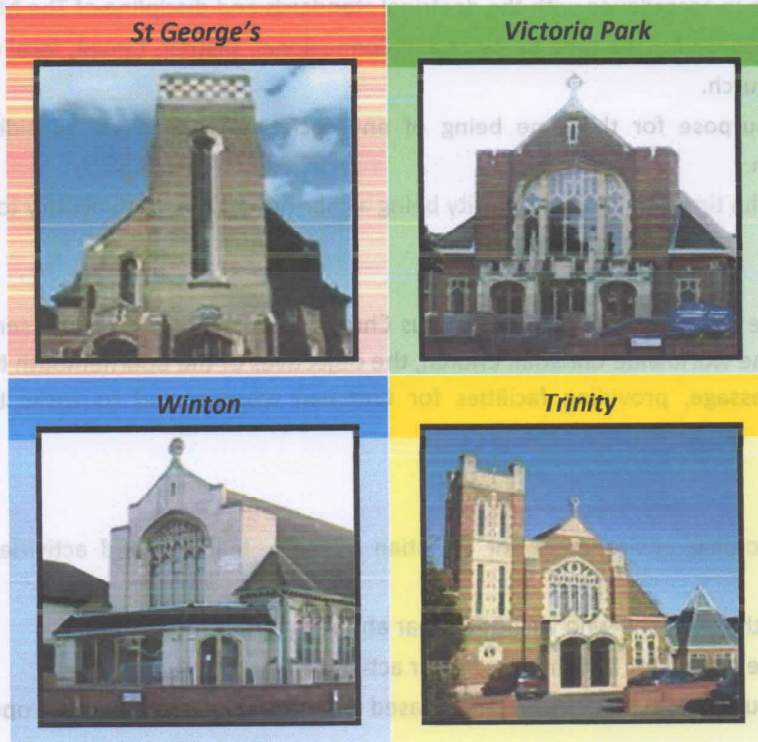
Accounts



BOURNEMOUTH methodists

ACCRUAL ACCOUNTS 2023-24

For the year ended 31 August 2024



Bournemouth Methodist Church is part of the

Pool Bay Methodist Circuit and Southampton District (26/09)

TRUSTEE'S ANNUAL REPORT

Introduction

The Bournemouth Methodist Church (also referred to as Bournemouth Methodists) was formed on 1st September 2016 as a result of the joining together of four churches located in the Bournemouth area, with the aim to share resources to better fulfil its mission and to be more efficient in its governance. The four churches (now referred to as Mission Centres) are St George's, Trinity, Victoria Park and Winton Methodist. St George's and Trinity were both registered charities prior to joining together. Both charities have since been closed and the assets of all four of the mission centres have been transferred to Bournemouth Methodists.

Aims

Charity objective is to act as a Resource provider within the area around Bournemouth for the Methodist church:

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 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.

Objectives and Activities

The Church invites people to lead lives inspired by Jesus Christ through acts of worship, service, care, social action and ministry. As part of the worldwide Christian Church, the objectives of the Bournemouth Methodist Church are to preach the Christian message, providing facilities for Christian worship and to serve the needs of the local community.

We strive to do this by:

- Providing a welcoming environment for Christian worship, teaching and activities in a variety of ways suitable for all.
- Explaining our faith to anyone who wishes to hear about it.
- Reflecting the love of God for humanity in all our activities.
- Seeking to be a hub for the local community, based around a Christian ethos but open to those of any faith or none.
- Researching, listening and responding to the needs of the people around us.
- Working and sharing with local charities, community groups and other faith-based organisations to realise greater opportunities to help those in need.
- Being open to different viewpoints, ideas and ways of operating whilst retaining our Christian beliefs.

The Bournemouth Methodist Church monitors its activities and success via a number of internal forums – Property & Finance, Mission & Outreach, Worship & Spirituality and via the Pastoral Secretaries. Each of these groups discuss new ideas and existing issues, relevant to that forum and make recommendations to the Church Council (Trustee body). They also ensure that activities agreed by the Church Council are carried out.

Activities

The organisation and resourcing of regular public acts of worship open to members of the Church and non-members alike.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

The teaching of Christianity through sermons, courses and small groups. The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

The large majority of the charity's Trustees take on this responsibility on a voluntary basis.

The Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewards and Local Preachers Trainers.

Bournemouth Methodist Church carries out a range of activities in pursuance of its mission.

The trustees consider that these activities, summarised below, provide benefit to those who are members of the Church and the wider community of Bournemouth.

Acts of worship and pastoral care

Bournemouth Methodists offers the opportunity for people to participate in Sunday worship every week and at additional times in the Christian calendar.

The Poole Bay Circuit produces a quarterly preaching plan to ensure regular acts of worship take place at each of the *Churches in the Circuit including the four mission centres forming Bournemouth Methodist Church. These are open to all people, without charge.*

The pastoral care of the mission centres is shared by two Ministers, stationed by the Methodist Church of Great Britain.

Worship material is provided through a downloaded audio service or a printed version along with Zoom services. These services were advertised on the Poole Bay Circuit Website. Both the audio service, the printed version and the Zoom services have continued during the year 2023-24.

Baptisms, Weddings, and Funerals

The Ministers conducted baptisms, weddings, and funerals at each of the mission centres. These services are available at the discretion of the Minister. No charge is made for baptisms. A modest set fee is usually charged for weddings and funerals.

Achievements and Performance

At the Victoria Park Mission Centre the Intergenerational Café called The Welcome inn Café was restarted in May 2022 after the Covid lockdown ended, operating for four days per week (Tuesday, Wednesday, Thursday, and Friday). The Café is proving to be popular and was voted the Café of the Year in a poll by the local paper. It provides a safe and warm environment with a mission base for the local population and during the Winter of 2023 provide a Warm Space under the Government scheme. The café tables remain in place for the acts of worship that take place on Sunday. The Mission Centre also runs a lively Toddler Group and is host to a Scout Group.

Trinity Mission Centre has previously been used to provide overnight accommodation for rough sleepers and in conjunction with Faith Works Wessex a scheme called Stay Safe was introduced which provides a place for those who were sleeping rough to go during the day. This has been developed into 'Together on Tuesdays' run by Church volunteers meeting weekly (warm welcome spaces application submitted) – to support the vulnerable with a walk, meal and quiz. In addition, the Sensory Room in the centre is used by NHS and Down Syndrome Support Groups and MIND a Mental Health Support Charity and Narcotics Anonymous (NA) use the building. Each week a Toddlers Group and a Boys Brigade and Girls Association group use the building.

Winton Mission Centre hosts a Scout Group and a Toddler Group and provides office accommodation for the organisation Faith Works Wessex. A number of members provide voluntary assistants to the Bournemouth Food Bank based at St Georges Mission Centre.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

In addition, St. George's Mission Centre which has been leased to Bournemouth Foodbank and worship takes place there on a Wednesday in the small chapel.

Victoria Park, Trinity and Winton Mission Centres all support adult social group meetings during the week and offer rooms for hire to support the local communities.

Public Benefit

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

Financial Review of the Year

Income Trends

Church income is primarily drawn from the Sunday collections, donations and legacies receipts paid by the four church congregations. The total giving income for the year of £95,222 compared to last year's figure of £92,590 (these figures exclude internal organisations). See note 4, page 21.

Letting income of £116,234 from the hire of the church halls, etc to various groups in the community is on a similar level with last year's letting income of £117,974.

Income received from bank balances held at CAF, Central Finance Board and TMCP of £29,692 was £12,534 higher than last year's receipts of £17,158 due to higher interest rates for the full period.

Welcome Inn Intergenerational Café @ Victoria Park café takings for the year of £70,202 (YE22-23 £54,673). A grant of £10,000 was received from IBFCC along with a Poole Bay Circuit grant of £30,000 (debtor). See note 21, page 31.

Expenditure Trends

Total expenditure of £235,421 was higher than last year's expenditure of £188,170 (these figures exclude assessments and internal organisations expenditure) mainly due to higher maintenance, including remedial electrical works, new directional church spotlights and wage costs along with fees of £17,706 in connection to proposed future church developments.

2023-24 Bournemouth Methodists assessment to Poole Bay Methodist Circuit of £85,268 was £20,910 lower than the 2022-23 assessment of £106,178. A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs of its Ministers.

Total staff costs of £81,546 were higher than last year's costs of £75,184. See note 10, page 22.

Other expenditure includes £46,919 covering utilities (insurance, heat & light, water) and £32,807 covering total costs for maintaining the church buildings.

Fund balances

Total funds held at 31 August 2024 of £13,426,141. A detailed analysis of the funds is set out in Note 16.

FUNDS

Unrestricted General	£129,082
Designated Funds General	£400,087
Restricted Funds General	£199,663
Endowment Funds	£108,341
Restricted – Fixed Assets	£12,588,968
TOTAL	<u>£13,426,141</u>

The designated funds are monies set aside for missionary and gifting purposes along with travel and specific equipment.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

Reserves Policy

The Reserves Policy relates to those unreserved funds (excluding designated funds) that we need to ensure funds are available to meet the day-to-day running costs of the Circuit. We aim to hold a minimum sum equivalent to six months expenditure i.e. £183,882, as recommended by the Methodist Church.

St George's

Ian Underwood	09.11.2016	10.07.2024
Dr Julian Tawn	09.09.2019	

Trinity

Lesley Fernand	09.11.2016	
Janet Drayton	09.11.2016	
Ray Drayton	19.11.2019	
Val Roantree	28.11.2017	
Margaret Bray	28.11.2017	
Bridget O'Connor (Bolt)	09.09.2019	10.05.2024
Elizabeth Graham	08.05.2022	
Malcolm Walton	23.04.2023	

Victoria Park

Carol Joy	09.11.2016	
Anita Hazell	09.11.2016	
Glenys Lewer	09.11.2016	
Ros Murray	09.11.2016	
Paul Parkes	25.06.2019	
June Adams	08.05.2022	14.12.2023

Winton

Sue Saunders	09.11.2016	
Marion King	05.09.2018	08.09.2024
Jean James	08.05.2022	
Paul Thompson	08.05.2022	
Sheila Slattery	11.12.2023	
Pam Brown	24.06.2024	

Note: Trustee list includes resignations and appointments from 1st September 2023 until the date the accounts were signed.

Church Council Meeting Membership as at 31st August 2024

Structure, Governance and Management

Church Council Trustees

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined with the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in the Methodist Church' is given to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Church Council are Trustees of the Bournemouth Methodist Church. The membership of the Church Council is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers are ex officio members of the Church Council Meeting.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Church should run and the Methodist Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

Lay employee's remuneration is discussed by the Church Council and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Bournemouth Methodists are part of the Southampton District and are also accountable to the Methodist Conference.

Risk Management

There is a regular annual review process undertaken and recorded.

Within the individual churches all expenditure is authorised by an appropriate elected person.

The most significant risks faced by the Church are:

Other external factors

Changes to government policy which may result in a negative impact to the charity i.e. change of regulations, law, taxation. To address this risk the Trustees ensure they remain up to date with changes in legislation and engage professional advisors where appropriate.

Governance Risks

The Trustees may lack relevant skills or commitment. The Church may find it difficult to fill these roles. To address this risk the Methodist Church of Great Britain provides guidance for managing trustees on its website and via the Constitutional Practice & Discipline (CPD) of the Methodist Church and guidance on the recruitment of volunteers via its Safer Recruitment Policy.

Operational Risks

Employment issues such as volunteers who may lack competencies and the ability to recruit or retain key staff. To address this risk the Methodist Church of Great Britain provides recruitment advice via its Safer Recruitment guidelines and via a District Employment Advisor. The Methodist Church has adopted the payment recommendations of the Living Wage Foundation.

Financial Risks

Loss of income may arise from a decline in the membership of the Church due to dependency on limited income sources such as donations and legacies. To address this risk the Church aims to encourage membership by offering a breadth of different styles of worship and engaging with the local community to raise awareness of its Mission.

Compliance Risks

Potential non-compliance with legislation. To address this risk the Trustees ensure that they follow the guidance issued by the Methodist Church and the Charities Commission.

Fundraising

Whilst the church is very grateful for the voluntary donations received from its members and the wider community it does not actively engage in fundraising activities. The church does not use professional fundraisers or involve commercial participants. It is not a member of any voluntary fundraising schemes or standards for fundraising regulations. There have been no complaints about fundraising activities in the year.

Plans for the Future

Bournemouth Methodist Church was established in 2017 by combining four existing Methodist Churches in the Bournemouth area. In 2022 the Church Council decided that a review of the existing arrangements and use of the buildings should be undertaken. It was agreed that a trial of worshiping together in one of the mission centres should be undertaken. In addition an architect's practice was engaged to review the use and possible redevelopment of the four mission centres. During 2023-24 both the joint worship scheme and the proposal about the use, etc. of the buildings will be reviewed and the Church Council will consider the way forward.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Bournemouth Methodist Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Church and in the Mission Centres.

The Bournemouth Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustee Responsibilities

The law applicable to charities in England and Wales require the Trustees of Bournemouth Methodist Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

**BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024**

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware;
and
- The Trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

Your attention is to be drawn to the fact that the charity has prepared the accounts (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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1st January 2019.

The Trustees approved this report on 16 June 2025. The report was signed on their behalf by:

Rev Tony Cavanagh

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2024

Opinion

We have audited the financial statements of The Bournemouth Methodist Church (the 'charity') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2024 (CONTINUED)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; 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 Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under the *Charities Act 2011*, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

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 approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the *Charities Act 2011*; and

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2024 (CONTINUED)

we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal expenditure. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income, including cash receipts, and the override of controls by management. To address the risk of fraud in these areas, we:

- reviewed all material estimates affecting income, including recoverability of debtors and completeness and accuracy of deferred and accrued income;
- selected a sample of transactions from material income streams and compared expected income to that recorded within the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims; and
- reviewing legal and professional expenditure incurred in the year.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 auditor's report.

**BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024**

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF

BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2024 (CONTINUED)

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

Rothmans Audit

Rothmans Audit LLP

Chartered Accountants & Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Avebury House

St Peter Street

Winchester

Hampshire

SO23 8BN

Date: 18 June 2025.....

Total	Total	Restricted	Restricted	Designated	Unrestricted	the
2023-24	2024-25	Funds	Funds	Funds	Funds	accounts
13,374,838	13,374,838	108,341	13,266,497	400,087	129,082	
13,374,838	13,374,838	108,317	13,266,152	422,737	129,019	
-	-	-	-	-	-	
28,314	28,314	24	107,478	(22,680)	(237)	50
(18)	(18)	10	10			
		(2,402)	(2,402)	(43,004)	2,681	
29,330	29,330	2,478	28,121	(6,046)	(6,218)	
310,898	310,898	309	40,723	20,204	236,127	
31,704	31,704	309	27,334	903	13,228	
0	0				17,706	9
6,300	6,300				6,300	9
18,249	18,249	7,034	7,034			
482	482	182			162	
4,372	4,372	6,282	6,282			11
20,127	20,127	46,819			46,819	
1,560	1,560	1,821			1,821	
18,363	18,363				32,807	
106,178	106,178				82,268	
72,184	72,184			49,601	31,942	10
Expenditure on Charitable Activities:						
Total income	239,939	44,458	98,904	44,458	239,939	
- Charitable income	2,474	30,000	84,670		2,474	
- Internal organizations			11,911			
Other						
Investments	7,728	14,428			7,728	6
- Others	117,286	240			117,286	
- Fund raising	1,417				1,417	
Charitable activities						5
- Leases	172				172	

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

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

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023-24	Total 2022-23
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					98,066	104,634
- Collections and tax credit		94,128				94,128	90,109
- Donations		3,763				3,763	14,005
- Legacies		175				175	520
Charitable activities	5					119,213	128,096
- Fund raising		1,417				1,417	9,249
- Others		117,256		540		117,796	118,847
Investments	6	7,726	14,458	1,783	5,725	29,692	17,158
Other	7					132,055	90,340
- Internal organisations				11,911		11,911	18,833
- Charitable income		5,474	30,000	84,670		120,144	71,507
Total Income		229,939	44,458	98,904	5,725	379,026	340,228
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	31,945	49,601	-		81,546	75,184
Circuit Assessment		85,268				85,268	106,178
Maintenance on Church buildings and property		32,807				32,807	18,363
Telephone and Travel		1,821				1,821	1,566
Utilities (insurance, heat and light, water, etc)		46,919				46,919	50,127
Depreciation	11			6,385		6,385	4,372
Office Expenses		162				162	455
Internal organisations				7,034		7,034	16,549
Professional Fees	9	6,300				6,300	6,300
Other Fees	9	17,706				17,706	0
Other expenditure		13,229	903	27,334	309	41,775	31,804
Total charitable expenditure		236,157	50,504	40,753	309	327,723	310,898
Net income/(expenditure)		(6,218)	(6,046)	58,151	5,416	51,303	29,330
Transfers between funds		5,681	(49,604)	49,325	(5,402)	0	0
Other recognised gains / (losses):							
Gains on investment assets					10	10	(16)
Net movement in funds	20	(537)	(55,650)	107,476	24	51,313	29,314
Reconciliation of funds:							
Total funds brought forward		129,619	455,737	12,681,155	108,317	13,374,828	13,345,514
Total funds carried forward		129,082	400,087	12,788,631	108,341	13,426,141	13,374,828

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024
Balance Sheet as at 31 August 2024

Notes	Unrestricted £	Designated (Unrestricted) £	Restricted £	Endowment Funds £	Totals 2024 £	Totals 2023 £
Fixed Assets						
Land & Buildings	11		12,525,008		12,525,008	12,525,008
Equipment	11		63,960		63,960	34,101
Investments	12			216	216	206
Total fixed assets		0	0	12,588,968	216	12,589,184
Current Assets						
Stock held for Circuit	13	0			0	0
Debtors and Prepayments	13	79,252	30,000		109,252	56,551
Cash at Bank and in hand	13	16,962	47,894	24,700	89,556	204,862
Trustees for Methodist Church Purposes deposits		0	315,219	13,151	108,125	436,495
Central Finance Board Deposits		45,092	6,974	23,864	75,930	37,774
Monies held by Welcome Inn Café				92,849	92,849	43,504
Monies held by Internal Orgs.				48,789	48,789	30,972
Total current assets		141,306	400,087	203,353	108,125	852,871
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	14	12,224		3,690	15,914	16,266
Net current assets (liabilities)		129,082	400,087	199,663	108,125	836,957
Total assets less current liabilities		129,082	400,087	12,788,631	108,341	13,426,141
Net assets						
Net assets		129,082	400,087	12,788,631	108,341	13,426,141
Funds of the Church						
Unrestricted funds		129,082	400,087		529,169	585,356
Restricted funds			12,788,631		12,788,631	12,681,155
Endowment funds				108,341	108,341	108,317
Total Funds	16	129,082	400,087	12,788,631	108,341	13,426,141

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees on 16 June 2025 and were signed on their behalf by:

Rev Tony Cavanagh

Rev Tony Cavanagh
 Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

Cash Flow Statement

	2024		2023
	£	£	£
Cash outflow from operating activities	20	(25,057)	(8,550)
Net cash flow from operating activities		(25,057)	(8,550)
Cash flow from investing activities:			
Interest received		29,692	17,159
Purchase of fixed assets		(36,244)	(6,479)
Net decrease in cash and cash equivalents		(31,609)	2,130
Cash and cash equivalents at 01/09		775,228	773,098
Cash and cash equivalents at 31/08		743,619	775,228
Cash at bank and in hand		378,516	317,112
Short term deposits		365,103	458,116
Cash and cash equivalents at 31/08		743,619	775,228

The financial statements were approved by the board of trustees on 16 June 2025 and were signed on their behalf by:


 Rev Tony Cavanagh
 Superintendent and Chair of Church Council Meeting

The notes form part of these financial statements.

Note to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Funds

The funds held constitute:

General funds held for any purpose of the Church which are unrestricted and can be used for a variety of purposes.

Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular use or project, without restricting or committing the funds legally.

Restricted funds held for a specific purpose include funds held by Internal Organisations within the church and Endowment funds which are investment funds.

Details of each material fund and the purpose of those funds are disclosed in note 16. Any funds may be represented by more than just cash.

3. Church Buildings

The balance sheet carrying value of the churches premises as at 1 September 2015 of £12,525,008 was 'frozen' on transition to FRS102.

Accounting policies

Public benefit entity

The Bournemouth Methodist Church meets the definition of a public benefit under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

Basis

These accounts have been prepared on the basis of historical cost, except the 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.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £sterling, rounded to the nearest pound.

FRS102 SORP2019

These accounts are compliant with Charity SORP (FRS102) 2019.

Going Concern

Based on the monetary assets and human resources available at 31 August 2024, the trustees believe that the Church is a going concern and these accounts are prepared on a going concern basis.

Judgements and estimates

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

The key assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year include estimation of the useful economic life of fixed assets and accruals.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the opening of the deposit or similar account.

Income Recognition

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. No attempt is made to measure the value of services donated by volunteers.

Donations, grants and gifts are recognised when receivable. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year-end are accounted for in income and accrued income in debtors.

For legacies, receipt of a legacy, is considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared, and notification has been received of the dividend due.

Letting income is recognised in the period to which it relates.

Income from the operation of the Intergenerational Café is recognised on the transaction date.

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 the outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing to Church to pay out resources. Expenditure is allocated to the activities the Charity undertakes in proportion to the level of resources used by each activity. During the current and previous years all expenditure has related to the single activity of furthering the Mission of the Methodist Church.

Donations

Donations made by the Church are recognised in full at the time of agreement or when the Church accepts that there is legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as 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 in the accounts at the deemed historical cost figure. No depreciation is provided on the buildings because the trustees consider the current residual fair value to not be less than the acquisition cost. All properties are owned by the Methodist Church of Great Britain. The Church Trustees are the Managing Trustees.

Fixtures, fittings and equipment are depreciated on a straight-line basis over the estimated life of the asset of 5 to 15 years.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

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 are stated at the amounts owed to the Church or prepaid. The liquid funds of bank balances and deposit account balances are shown as realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Church. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

Loans

Where concessionary loans (ie free of interest) are made to (or received by) the Church and are repayable after more than one year, they are initially recognised at the amount paid or received, with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary. There were no loans outstanding at 31st August 2024.

Charity Merger

The Bournemouth Methodist Church was formed on 1st September 2016 as a result of the merger of four charities in the Bournemouth area. The four combining charities were St George's Methodist Church, Trinity Methodist Church, Victoria Park Methodist Church and Winton Methodist Church.

Statement of Financial Activities (SOFA) for the year ended 31 August 2024		Total		Restricted Funds		Designated Funds		Unrestricted Funds	
	2024	2023	2024	2023	2024	2023	2024	2023	2024
Total funds carried forward	128,619	452,737	15,681,122	108,317	13,736,828	13,262,214	13,252,713		
Total funds brought forward	117,362	456,794	12,623,029	108,326	13,342,214	13,252,713			
Net movement in funds	11,257	(41,032)	58,126	(9)	28,614	(1,289)			
Gains on investment assets				(16)		(49)			
Transfers between funds	(9,491)	(46,028)	(1,637)	(3,118)	0	0			
Net income/(expenditure)	21,762	7,271	(3,211)	3,122	28,330	(1,210)			
Total charitable expenditure	223,942	684	82,947	309	310,998	282,172			
Other expenditure	10,022	804	20,740	309	37,804	21,164			
Write off	-	-	-	0	0	1,882			
Professional Fees	8,300				8,300	10,718			
Grants and Donations	-				0	1,000			
Internal organisations			16,249		16,249	4,082			
Office Expenses	422				422	736			
Depreciation	11		4,372		4,372	3,024			
Utilities (insurance, heat and light, water, etc)	20,127				20,127	26,312			
Telephone and Travel	1,266				1,266	2,029			
Maintenance on Church buildings and property	18,369				18,369	24,281			
Circuit Assessment	106,128				106,128	99,220			
Salaries, NIC & Pension costs	30,307		44,277		22,184	40,612			
Expenditure on Charitable Activities	233,942	684	82,947	309	310,998	282,172			
Charitable income	9,000				9,000	11,214			
Internal organisations			16,633		16,633	2,642			
Other	7				7	141			
Charitable activities	2				2	104,669			
- Leases	220				220	1,100			
Donations and Leases	4				4	104,634			
Income and Endowments						150,217			

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					104,634	130,215
- Collections and tax credit		90,109				90,109	98,240
- Donations		14,005				14,005	2,003
- Legacies		520				520	29,972
Charitable activities	5					128,096	104,469
- Fund raising		9,249				9,249	9,154
- Others		118,847				118,847	95,315
Investments	6	3,963	8,665	1,096	3,434	17,158	2,415
Other	7					90,340	20,863
- Internal organisations				18,833		18,833	5,842
- Charitable income		9,000	-	62,507		71,507	15,021
Total Income		245,693	8,665	82,436	3,434	340,228	257,962
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	30,907		44,277		75,184	40,615
Circuit Assessment		106,178				106,178	99,250
Maintenance on Church buildings and property		18,363				18,363	24,391
Telephone and Travel		1,566				1,566	2,029
Utilities (insurance, heat and light, water, etc)		50,127				50,127	56,317
Depreciation	11			4,372		4,372	3,024
Office Expenses		455				455	736
Internal organisations				16,549		16,549	4,035
Grants and Donations		-				0	1,000
Professional Fees	9	6,300				6,300	10,716
Write off		-				0	1,895
Other expenditure		10,052	694	20,749	309	31,804	21,164
Total charitable expenditure		223,948	694	85,947	309	310,898	265,172
Net income/(expenditure)		21,745	7,971	(3,511)	3,125	29,330	(7,210)
Transfers between funds		(9,491)	(49,028)	61,637	(3,118)	0	0
Gains on investment assets					(16)	(16)	(49)
Net movement in funds	20	12,254	(41,057)	58,126	(9)	29,314	(7,259)
Total funds brought forward		117,365	496,794	12,623,029	108,326	13,345,514	13,352,773
Total funds carried forward		129,619	455,737	12,681,155	108,317	13,374,828	13,345,514

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

4. Donations and legacies	Unrestricted	Designated	Restricted	Endowment	2024	2023
	£	£	£	£	Total	Total
Collections	76,635				76,635	74,381
Tax credits	17,493				17,493	15,728
Donations *	3,763				3,763	14,005
Legacies/ Memorial gifts	175				175	520
Total	98,066	0	0	0	98,066	104,634

* included in donations are transfers from internal organisations of £2,844 (YE23 £12,044).

5. Charitable activities	Unrestricted	Designated	Restricted	Endowment	2024	2023
	£	£	£	£	Total	Total
Fundraising	1,417				1,417	9,249
Lettings	116,234				116,234	117,974
Other	1,022		540		1,562	873
Total	118,673	0	540	0	119,213	128,096

6. Investment income	Unrestricted	Designated	Restricted	Endowment	2024	2023
	£	£	£	£	Total	Total
Central Finance Board	891	1,478	1,088		3,457	1,987
CAF (Current & Gold)	1,858				1,858	669
TMCP Endowment				5,725	5,725	3,434
Other TMCP	4,977	12,980	695		18,652	11,068
Total	7,726	14,458	1,783	5,725	29,692	17,158

7. Other income	Unrestricted	Designated	Restricted	Endowment	2024	2023
	£	£	£	£	Total	Total
Internal Organisations income			11,911		11,911	18,833
Foodbank income			1,000		1,000	0
Insurance claim	5,474				5,474	0
Poole Bay Circuit grant for energy					0	9,000
Other income - Trinity & Winton Toddlers			1,675		1,675	1,379
Poole Bay Circuit grant to café		30,000			30,000	0
IBFCC Welcome Inn Café Grant			10,000		10,000	0
Intergenerational Café income - development			343		343	0
Intergenerational Café income			71,652		71,652	61,128
Total	5,474	30,000	96,581	0	132,055	90,340

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

	2024	2023
	Total	Total
8. Payment to Trustees		
There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.		
Total amount paid	£ 3,203	2,078
Number of trustees who were paid business expenses	13	8
9. Governance Costs		
Independent examiner's or auditors' fees for reporting on the accounts	£ 6,300	6,300
Other professional fees (eg: legal advice)	£ 0	0
Other fees		
Consultancy fees i.e. Ecology reports, church buildings surveys and feasibility study for proposed church developments	17,706	0
2024 Total	24,006	6,300
2023 Total		6,300
10. Paid employees		
Staff Costs paid during the year were:		
Salaries and benefits in kind - cleaning & finance	£ 31,945	30,907
Salaries and benefits in kind - Welcome Inn Café	£ 46,934	42,571
Pension costs	£ 2,667	1,706
Total staff costs	£ 81,546	75,184
No employee earned more than £60,000 per annum (2023: nil)		
Average number of staff employed during the year were:	7	6
Average Full Time Equivalent (FTE) number of staff employed during the year were:	2.7	2.7

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

11. Tangible Fixed Assets

	Church (non investment) land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	12,525,008	85,276	12,610,284
Additions		36,244	36,244
Disposals			0
Transfers * (+/-)			0
Balance carried forward	12,525,008	121,519	12,646,527
Accumulated depreciation			
Balance brought forward		51,175	51,175
Depreciation charge for year		6,385	6,385
Disposals			0
Transfers* (+/-)			0
Balance carried forward		57,560	57,560
Net book value			
Brought forward	12,525,008	34,101	12,559,109
Carried forward	12,525,008	63,960	12,588,968

The church properties at 31st August 2024 are valued at the balance sheet carrying value as at 1 September 2015 of £12,525,008 (deemed historical costs under FRS102).

2023-24 Additions to fixtures & fittings:

Boilers @ Trinity 36,244

2022-23 Additions to fixtures & fittings:

Metal railings at Victoria Park 6,479

2021-22 Additions to fixtures & fittings

Oven at Victoria Park 3,724

Dishwasher at Victoria Park 2,406

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

11. Tangible Fixed Assets

12. Investments		Church (non investment)
<p>The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.</p>		
<p>TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.</p>		
Analysis of investment movements		
		2024 Total £
		2023 Total £
Change in investment values		
Carrying (market) value at beginning of year		206
Add: additions to investments at cost		
Less: disposals at carrying value		
Net loss on revaluation		10
Carrying (market) value at end of year		216

The church properties at 31st August 2024 are valued at the balance sheet carrying value as at 1 September 2015 of £12,252,008 (deemed historical costs under FR102).

2023-24 Additions to fixtures & fittings:	
Boilers @ Trinity	38,244
2022-23 Additions to fixtures & fittings:	
Metal railings at Victoria Park	8,479
2021-22 Additions to fixtures & fittings:	
Oven at Victoria Park	3,724
Dishwasher at Victoria Park	2,408

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

13. Analysis of current assets

Debtors and prepayments

	2024 Total £	2023 Total £
Prepayments	6,116	7,571
Accrued income	9,453	10,625
Other debtors - Gift Aid reclaims	23,793	22,048
Other debtors - St Georges Foodbank	39,890	14,992
Circuit debtors - Poole Bay Circuit Grant	30,000	1,315
Total debtors and prepayments	109,252	56,551

Analysis of cash at bank

Bank balance held in NatWest Current Accounts	35,030	61,844
Bank balance held in NatWest Current Account (BMC Mission)	15,536	20,243
Bank balance held in NatWest Current Account (Welcome Inn Café @ V.P.)	92,849	43,504
Bank balance held in CAF Current Account	1,561	21,331
Bank balance held in CAF Gold	37,429	71,602
Bank balance held in CFB General	20,898	14,605
Bank balance held in CFB Minibus	31,168	27,046
Bank balance held in CFB Young People	19,811	18,825
Bank balance held in CFB VPSS (Int Org)	246	234
Bank balance held in CFB VPSS 2 (Int Org)	373	355
Bank balance held in CFB Westbourne (Int Org)	1,761	1,033
Bank balance held in CFB Stay a While (Int Org)	1,572	1,494
Bank balance held in CFB Foodbank Fund	101	0
Bank balance held in TMCP Fund 21735 Alice Cox	165,546	195,919
Bank balance held in TMCP Fund 12411 (Sunday School Endowment - Int Org)	130	116
Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151	13,151
Bank balance held in TMCP Fund 18157 Gladys Jones Bequest	12	11
Bank balance held in TMCP Fund 19269 (Endowment)	107,995	107,995
Bank balance held in TMCP Fund 10393 (Legacies)	52,850	52,850
Bank balance held in TMCP Fund 21174 Eric Burroughs Bequest	95,169	90,536
Bank balance held in TMCP 22140 Jean Turner Bequests	1,109	1,055
Bank balance held in TMCP 22639 Sarah Ann Davies Bequest	533	507
Other Accounts held by Internal orgs - not in Church control	48,789	30,972
Total Cash and Bank	743,619	775,228

14. Analysis of current liabilities and long term creditors

Accruals	12,224	13,702
Other Creditors (External Organisations)	3,690	2,564
Total Current Liabilities	15,914	16,266

15. Capital commitments and contingent liabilities

At the 31st August 2024 the Churches have no capital commitments.
No Contingent liabilities were identified at 31st August 2024 (2022/23 £0).

16. Detailed analysis of individual fund movements
Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Reval'n gains/losses	Closing Balance	Purpose of Fund
General Fund	129,619	229,939	(236,157)	5,681		129,082	General purpose of the church
Designated BMC Mission	25,621					25,621	Ministry set up to run café for local community with view to assist vulnerable members
Designated Alice Cox Legacy	197,123	10,186	(558)	(40,000)		166,751	For various mission projects - £40,000 T MCP drawdown transferred to BMC mission fund
Designated BMC Mission - Café	15,544	30,000	(49,795)	40,000		35,749	Welcome Inn Café wages & other expenses - £40,000 transfer from A. Cox mission fund
Designated Residual Tape, BMC	296			(296)		0	Tapes for ministry (transfer to general fund)
Designated Residual Mission, BMC	1,072					1,072	For the use of specific mission work
Designated Legacies, Trinity	52,849	2,794	(151)	(2,643)		52,849	Legacy to support work of various projects - £2,643 interest transferred to designated mini bus fund
Designated Building Repair, Trinity	58,247			(36,244)		22,003	For building repairs - £36,244 new boiler costs @ Trinity church paid from general fund (CAF)
Designated Mini Bus, Trinity	15,834	1,478		(10,338)		6,974	General purpose of the church - £12,981 to Boys Brigade, £2,643 from Trinity legacies account
Designated Legacies, Victoria Park	79,650					79,650	Monies left to continue purposes of ministry
Designated Memorial Gifts, Victoria Park	9,418					9,418	Monies left to continue purposes of ministry
Designated Projector, Victoria Park	83			(83)		0	For maintenance of church projector (no longer have a projector - transfer to general fund)
Total amount of designated funds						400,087	
Totals	585,356	274,397	(286,661)	(43,923)	0	529,169	

Restricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Reval'n gains/losses	Closing Balance	Purpose of Fund
Benevolence	(544)		(1,250)			(1,794)	Support of individuals in specific need to be used at the discretion of the Superintendent Minister
Messy Church, BMC	242					242	Support of Junior church
Young Peoples Fund, BMC	18,824	987				19,811	Support of Youth work
Young Peoples Fund, Victoria Park	342					342	Support of Youth work
Homeless Project, BMC	106					106	Support of local project assisting the homeless
Mullins Trust, Trinity	254					254	Support teaching on ministry
Moss 'Bible Fresh', Trinity	199					199	Support teaching on ministry
Encounter, Trinity	100					100	Support teaching on ministry
Restricted donations - Alpha, Trinity	39					39	Support teaching of Alpha course & ministry
Restricted donations - Toddlers, Trinity	2,126	1,052				3,178	Provision of materials for running toddler group
Toddlers, Winton	984	623	(110)			1,497	Provision of materials for running toddler group
Holiday project	385					385	Support of Youth work
BMC Foodbank	537	1,000	(98)	100		1,539	Support ministry work in the community
Mission work @ Trinity	1,953	540				2,493	Support of mission work
Mission work @ Winton	1,000					1,000	Support of mission work
Mission work @ BMC Godly Play	1,022	0	(30)			992	Support teaching on ministry
Welcome Inn Café - development	2,000	10,343	(2,223)			10,120	Support of intergenerational café development
Welcome Inn Café	44,820	71,652	(23,623)			92,849	Welcome Inn intergenerational Café (see Note 21) - year end bank balance
Internal Organisations	47,657	12,707	(7,034)	12,981		66,311	Individual orgs. under control of church council - £12,981 from Church to Boys Brigade
Church Buildings Fund	12,559,109		(6,385)	36,244		12,588,968	Church land & buildings and equipment (see Note 11) - £36,244 capitalisation of boiler costs
Totals	12,681,155	98,904	(40,753)	49,325	0	12,788,631	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Reval'n gains/losses	Closing Balance	What the Income is used for
TMCP Fund :9269, Trinity	107,995	5,710	(308)	(5,402)		107,995	Support of Youth work
Victoria Park Sunday School TCMP 12411	322	15	(1)			346	Support of Junior church
Totals	108,317	5,725	(309)	(5,402)	10	108,341	

BOURNEMOUTH METHODIST
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

Note 16 Continued

Internal Organizations (see note 16)

	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
SUMMARY						
General Fund	129,619	229,939	(236,157)	5,681	0	129,082
Designated Funds	455,737	44,458	(50,504)	(49,604)	0	400,087
Sub- total General/Designated	585,356	274,397	(286,661)	(43,923)	0	529,169
Restricted Funds	12,681,155	98,904	(40,753)	49,325	0	12,788,631
Endowment Funds	108,317	5,725	(309)	(5,402)	10	108,341
TOTAL	13,374,828	379,026	(327,723)	0	10	13,426,141

	Opening balance	Receipts	Expenditure	Transfers	Closing balances
Westbourne Fellowship ***	14,185	762	(37)		14,910
Sunday Explorers **	286	31			317
Carpet bowls	0	216	(216)		0
Flower Fund	692		(63)		629
Stay a While *	3,740	78			3,818
Badminton Group	232	241	(18)		608
Drama Group	4,208	3,160	(829)		2,009
Wednesday Group	908	1,214	0		2,122
Parents and Toddlers	1,302	997	(32)		1,477
Total	28,129	7,302	(1,302)		28,499

	Opening balance	Receipts	Expenditure	Transfers	Closing balances
Flower Fund	974	482	(421)		1,038
Open House	28	139	(47)		120
Tuesday Fellowship	677	266	(343)		400
Total	1,709	830	(811)		1,588

BMC Steeparts	423				423
Total					423

Total	17,107.47
(Westbourne - int Org)	13,121.09
*** Bank balance held in TMC Fund 2442	
*** Bank balance held in CFB Westbourne (int Org)	1,760.38
** Bank balance held in CFB VRS 2 (int Org)	373.33
** Bank balance held in CFB VRS (int Org)	246.43
Dig)	1,272.24
* Bank balance held in CFB Stay a While (int Org)	
Cash held in designated bank accounts (included in above totals):	

Residual balance St George's
Total (less cash deposits ex. Steeparts) £ 48,788

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

Note 16 Continued

Internal Organisations (see note 16)

Trinity

	Opening balance	Receipts	Expenses	Internal Transfers to BMC	Transfer to Boys Brigade	Closing balances
Internal Organisations						
2nd Bournemouth Boys Brigade	19,239	2,374			12,981	34,594
Together on Tuesday	97	2,141	(1,927)	(128)		183
Total	19,336	4,515	(1,927)	(128)	12,981	34,777

Victoria Park

	Opening balance	Receipts	Expenses	Internal Transfers to BMC	Closing balances
Internal Organisations					
Parents and Toddlers	1,302	997	(325)	(500)	1,474
Wednesday Group	908	1,514	0	0	2,422
Drama Group	4,208	3,160	(859)	(1,500)	5,009
Badminton Group	535	541	(18)	(450)	608
Stay a While *	3,740	78			3,818
Flower Fund	695		(63)		632
Carpet bowls	0	216		(216)	0
Sunday Explorers **	586	31			617
Westbourne Fellowship ***	14,185	765	(37)		14,913
Total	26,159	7,302	(1,302)	(2,666)	29,493

Winton

	Opening balance	Receipts	Expenses	Internal Transfers to BMC	Closing balances
Internal Organisations					
Tuesday Fellowship	677	266	(343)	(200)	400
Open House	58	139	(47)		150
Flower Fund	974	485	(421)		1,038
Total	1,709	890	(811)	(200)	1,588

BMC Sleepsafe	453				453
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Total

£ 66,311

Cash held in designated bank accounts (included in above totals):	
* Bank balance held in CFB Stay a While (Int Org)	1,572.24
** Bank balance held in CFB VPSS (Int Org)	246.43
** Bank balance held in CFB VPSS 2 (Int Org)	373.33
*** Bank balance held in CFB Westbourne (Int Org)	1,760.38
*** Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151.09
Total	17,103.47

Residual balance St George's

35

Total (less cash deposits ex. Sleepsafe)

£ 48,789

**BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024**

17. Related party transactions

Transactions with Trustees disclosed in Note 8 of these accounts. There were no donations made to related parties during the year.

18. For information only - Money received and passed on to External Organisations

Name of Church	2023-24	2022-23
St George's		
Balance brought forward from last year	(163)	253
Offerings/Gifts - received for External Organisations		
Offerings/Gifts - passed to External Organisations		(416)
Balance carried forward	(163)	(163)
Trinity		
Balance brought forward from last year	406	1,032
Offerings/Gifts - received for External Organisations	115	
Offerings/Gifts - passed to External Organisations		(626)
Balance carried forward	521	406
Victoria Park		
Balance brought forward from last year	1,069	2,633
Offerings/Gifts - received for External Organisations	668	903
Offerings/Gifts - passed to External Organisations		(2,467)
Balance carried forward	1,737	1,069
Winton		
Balance brought forward from last year	1,252	2,059
Offerings/Gifts - received for External Organisations	343	1,049
Offerings/Gifts - passed to External Organisations		(1,856)
Balance carried forward	1,595	1,252

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2024

19. Volunteers

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment. No attempt has been made by the Church to value the non-monetary contributions to the Church in monetary terms.

20. Reconciliation of net income & expenditure to net cash flow from operating activities

Net Movement in funds per SOFA	

Interest receivable	
Depreciation of tangible fixed assets	
Gain / Loss on investments	
Decrease in stock	
Increase in debtors	
(Decrease) in creditors	

Net cash flow from operating activities

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

	2024	2023
	£	£
Balance carried forward	51,313	29,314
Interest receivable	(29,692)	(17,159)
Depreciation of tangible fixed assets	6,385	4,372
Gain / Loss on investments	(10)	16
Decrease in stock	0	0
Increase in debtors	(52,701)	(15,591)
(Decrease) in creditors	(352)	(9,502)
Net cash flow from operating activities	(25,057)	(8,550)

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2024

21. Welcome Inn Café @ Victoria Park

Income

Café income

Donations

Dorset Community Grant

Expenses

Food & Drinks

Wages (inc. pension costs)

Other sundries inc. cleaning & mobile phone costs

Small Equipment

Kennett Coffee Equipment hire

NET EXPENDITURE

Reconciliation to fund movements - Note 16 in the accounts

Designated Funds - BMC Mission Café

Restricted Funds - Café Development

Restricted Funds - Café Bank account

Total Welcome Inn Café Funds at 31st August 2024

BMC Cafe Mission opening balance at 1st September 2023

Café wages paid by BMC during the year

Other expenses paid by BMC during the year

Transfer from A. Cox Mission Fund

Sub-total

Debtor - grant from Poole Bay Circuit

BMC Café Mission Fund closing balance at 31st August 2024

Cafe development opening balance at 1 September 2023

Grant received from IBFCC

Choir Concert donations, Winton

Refurbishment expenses i.e carpet etc

Cafe development Fund closing balance at 31 August 2024

Welcome Inn café opening bank account balance at 31st August 2023

Income debtors at 31st August 2023

Welcome Inn opening balance at 31st August 2023

Café income

Dorset Community Grant

Café expenditure

Welcome Inn Café bank account closing balance at 31st August 2024

Total Welcome Inn Café Funds at 31st August 2024

	2024 £	2024 £	2023 £
Income			
Café income	70,202		54,673
Donations	0		1,455
Dorset Community Grant	1,450		3,000
		71,652	59,128
Expenses			
Food & Drinks	23,196		17,832
Wages (inc. pension costs)	49,601		44,277
Other sundries inc. cleaning & mobile phone costs	194		336
Small Equipment	427		220
Kennett Coffee Equipment hire	0		671
		73,418	63,336
NET EXPENDITURE		(1,766)	(4,209)

35,749

10,120

92,849

138,718

15,544

(49,601)

(194)

40,000

5,749

30,000

35,749

2,000

10,000

343

(2,223)

10,120

43,505

1,315

44,820

70,202

1,450

(23,623)

92,849

138,718

BOURNEMOUTH METHODIST CHURCH

England & Wales - Charity number 1172154

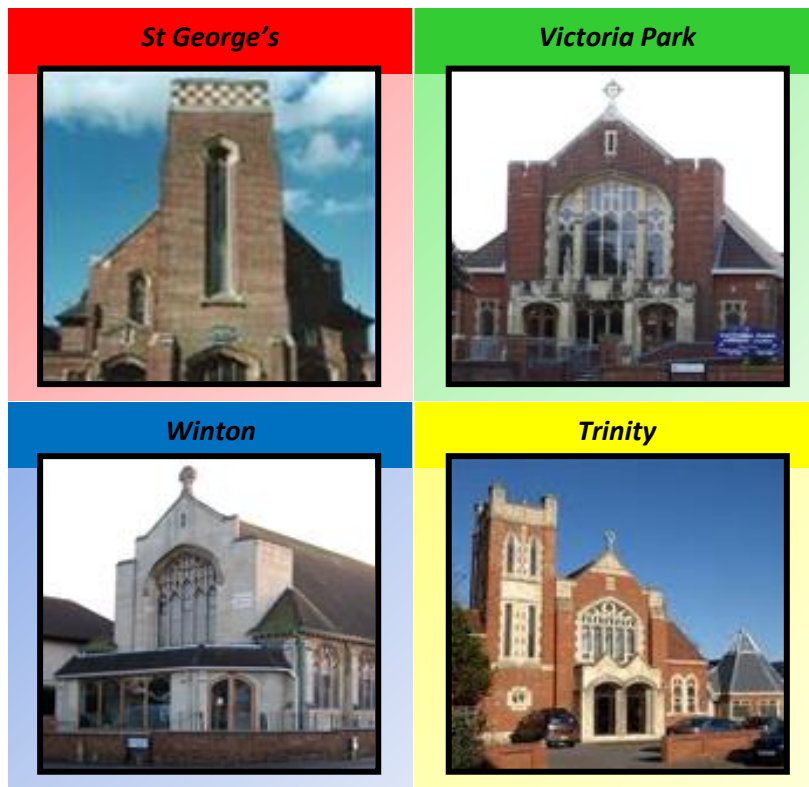
Accounts



BOURNEMOUTH methodists

ACCRUAL ACCOUNTS 2022-23

For the year ended 31 August 2023



Bournemouth Methodist Church is part of the
Poole Bay Methodist Circuit and Southampton District (26/09)

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

TRUSTEE'S ANNUAL REPORT

Introduction

The Bournemouth Methodist Church (also referred to as Bournemouth Methodists) was formed on 1st September 2016 as a result of the joining together of four churches located in the Bournemouth area, with the aim to share resources to better fulfil its mission and to be more efficient in its governance. The four churches (now referred to as Mission Centres) are St George's, Trinity, Victoria Park and Winton Methodist. St George's and Trinity were both registered charities prior to joining together. Both charities have since been closed and the assets of all four of the mission centres have been transferred to Bournemouth Methodists.

Aims

Charity objective is to act as a Resource provider within the area around Bournemouth for the Methodist church:

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 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.

Objectives and Activities

The Church invites people to lead lives inspired by Jesus Christ through acts of worship, service, care, social action and ministry. As part of the worldwide Christian Church, the objectives of the Bournemouth Methodist Church are to preach the Christian message, providing facilities for Christian worship and to serve the needs of the local community.

We strive to do this by:

- Providing a welcoming environment for Christian worship, teaching and activities in a variety of ways suitable for all.
- Explaining our faith to anyone who wishes to hear about it.
- Reflecting the love of God for humanity in all our activities.
- Seeking to be a hub for the local community, based around a Christian ethos but open to those of any faith or none.
- Researching, listening and responding to the needs of the people around us.
- Working and sharing with local charities, community groups and other faith-based organisations to realise greater opportunities to help those in need.
- Being open to different viewpoints, ideas and ways of operating whilst retaining our Christian beliefs.

The Bournemouth Methodist Church monitors its activities and success via a number of internal forums – Property & Finance, Mission & Outreach, Worship & Spirituality and via the Pastoral Secretaries. Each of these groups discuss new ideas and existing issues, relevant to that forum and make recommendations to the Church Council (Trustee body). They also ensure that activities agreed by the Church Council are carried out.

Activities

The organisation and resourcing of regular public acts of worship open to members of the Church and non-members alike.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

The teaching of Christianity through sermons, courses and small groups. The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

The large majority of the charity's Trustees take on this responsibility on a voluntary basis.

The Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewards and Local Preachers Trainers.

Bournemouth Methodist Church carries out a range of activities in pursuance of its mission.

The trustees consider that these activities, summarised below, provide benefit to those who are members of the Church and the wider community of Bournemouth.

Acts of worship and pastoral care

Bournemouth Methodists offers the opportunity for people to participate in Sunday worship every week and at additional times in the Christian calendar.

The Church produces a quarterly preaching plan to ensure regular acts of worship take place at each of its four mission centres. These are open to all people, without charge.

The pastoral care of the mission centres is shared by three Ministers, stationed by the Methodist Church of Great Britain.

The Covid-19 pandemic enforced the closure of all Methodist churches in March 2020 and worship material was subsequently provided through a downloaded audio service or a printed version. In addition, Zoom services were arranged. These services were advertised on the Poole Bay Circuit Website. Both the audio service, the printed version and the Zoom services have continued during the year 2022-23.

Baptisms, Weddings, and Funerals

The Ministers conducted baptisms, weddings, and funerals at each of the mission centres. These services are available at the discretion of the Minister. No charge is made for baptisms. A modest set fee is usually charged for weddings and funerals.

Achievements and Performance

At the Victoria Park Mission Centre the Intergenerational Café called The Welcome inn Café was restarted in May 2022 after the Covid lockdown ended, operating for four days per week (Tuesday, Wednesday, Thursday, and Friday). The Café is proving to be popular and was voted the Café of the Year in a pole by the local paper. It provides a safe and warm environment with a mission base for the local population and during the Winter of 2023 provide a Warm Space under the Government scheme. The café tables remain in place for the acts of worship that take place on Sunday. The Mission Centre also runs a lively Toddler Group and is host to a Scout Group.

Trinity Mission Centre members support a Stay Safe Project operated by a partner charity and there is a weekly social gathering of church members and members of the Stay Safe Project. Volunteers also run a Toddler Group.

The St. George's Mission Centre has not reopened for Sunday worship although a mid-week worship service has been started in the small chapel. The main building has been leased to Bournemouth Foodbank with support from volunteers from across Bournemouth Methodists.

Winton Mission Centre volunteers run a Toddler Group and several uniformed organisations use the church premises.

Public Benefit

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

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

Financial Review of the Year

Income Trends

Church income is primarily drawn from the Sunday collections, donations and legacies receipts paid by the four church congregations. The total giving income for the year of £104,634 was lower than the previous year of £130,215. Overall collections have fallen and the amount of legacies received were lower than last year (see note 4, page 19).

The rental income of £117,974 relates to the hire of the church halls, etc to various groups in the community compared with the previous year's income of £93,619.

Welcome Inn Intergenerational Café, V.P. café takings for the year of £54,673 (YE21-22 £9,468 for period May to August 2022). See note 21, page 28.

Expenditure Trends

Total expenditure of £188,170 was higher than the previous year's expenditure of £161,887 (these figures exclude assessments and internal organisations expenditure).

The major cost during 2022-23 was the assessment payment to the Poole Bay Methodist Circuit. This amounted to £106,178 compared to the 2021-22 figure of £102,017 (£99,250 plus £2,767 payment the previous year).

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs of its Ministers.

Other expenditure includes £50,128 covering utilities (insurance, heat & light, water) and £18,363 covering total costs for maintaining the church buildings.

Fund balances

The total funds held at 31 August 2023 are £13,374,828. A detailed analysis of the funds is set out in Note 16.

FUNDS

Unrestricted General	£129,619
Designated Funds General	£455,737
Restricted Funds General	£122,046
Endowment Funds	£108,317
Restricted – Fixed Assets	£12,559,109
TOTAL	<u>£13,374,828</u>

The designated funds are monies set aside for missionary and gifting purposes along with travel and specific equipment.

Reserves Policy

The Reserves Policy relates to those unrestricted funds (£129,619 as 31st August 2023 excluding designated funds) that we need to ensure funds are available to meet the day-to-day running costs of the Circuit. We aim to hold a minimum sum equivalent to six months expenditure i.e. £155,448, as recommended by the Methodist Church of Great Britain.

The Trustees consider this amount to be sufficient to meet any unforeseen item of expenditure in the short term and for funding planned activities in the event of any inability to raise the full funds required to meet its obligations during the year.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Basis of preparation and legal framework

The Charity's Annual Report and Accounts for the year ended 31st August 2023 have been prepared under the Charities Act 2011 in accordance with the 2019 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the update bulletin.

Full name of charity: Bournemouth Methodist Church

Other names used by Charity: Bournemouth Methodists, BMC

Charity Number: 1172154 Date of registration: 20 March 2017

Main contact address: BMC Office, c/o Victoria Park Methodist Church, Edgehill Road, Bournemouth, BH9 2QG

The members of the Bournemouth Methodist Church meeting are the Church Trustees, membership being made up of Church Council office holders, Ministers and representatives appointed by the local Churches.

Circuit Ministers and Officers

Accountant Rothmans Audit LLP

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

Church Council Meeting Membership as at 31st August 2023

Church Council Trustees

	Elected	Resigned
Church Council Secretary		
Sarah Joy	19.11.2019	
Church Treasurer		
Alan McCoy	09.11.2016	
Active Circuit Ministers		
Rev Tony Cavanagh	01.09.2016	
Rev Roberto Viana	01.09.2016	
Deacon Suzie Viana	01.09.2016	
Bournemouth Steward		
Tony Fernand	09.11.2016	
St George's		
Ian Underwood	09.11.2016	
Dr Julian Tawn	09.09.2019	
Trinity		
Lesley Fernand	09.11.2016	
Janet Drayton	09.11.2016	
Ray Drayton	19.11.2019	
Val Roantree	28.11.2017	

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

	Elected	Resigned
Margaret Bray	28.11.2017	
Bridget O'Connor (Bolt)	09.09.2019	10.05.2024
Elizabeth Graham	08.05.2022	
Malcolm Walton	23.04.2023	
Victoria Park		
Carol Joy	09.11.2016	
Anita Hazell	09.11.2016	
Glenys Lewer	09.11.2016	
Ros Murray	09.11.2016	
Paul Parkes	25.06.2019	
June Adams	08.05.2022	14.12.2023
Winton		
Sue Saunders	09.11.2016	
Pat Goodhall	09.11.2016	31.08.2023
Marion King	05.09.2018	
Jean James	08.05.2022	
Paul Thompson	08.05.2022	
Sheila Slattery	11.12.2023	
Becca Thompson	09.11.2016	01.03.2023
Pam Brown	09.11.2016	01.03.2023
Anita Curtis	09.11.2016	01.03.2023

Note: Trustee list includes resignations and appointments from 1st September 2022 until the date the accounts were signed.

Structure, Governance and Management

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined with the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in the Methodist Church' is given to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Church Council are Trustees of the Bournemouth Methodist Church. The membership of the Church Council is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers are ex officio members of the Church Council Meeting.

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Church should run and the Methodist Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

Lay employee's remuneration is discussed by the Church Council and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Bournemouth Methodists are part of the Southampton District and are also accountable to the Methodist Conference.

Risk Management

There is a regular annual review process undertaken and recorded.

Within the individual churches all expenditure is authorised by an appropriate elected person.

The most significant risks faced by the Church are:

Other external factors

Changes to government policy which may result in a negative impact to the charity i.e. change of regulations, law, taxation. To address this risk the Trustees ensure they remain up to date with changes in legislation and engage professional advisors where appropriate.

Governance Risks

The Trustees may lack relevant skills or commitment. The Church may find it difficult to fill these roles. To address this risk the Methodist Church of Great Britain provides guidance for managing trustees on its website and via the Constitutional Practice & Discipline (CPD) of the Methodist Church and guidance on the recruitment of volunteers via its Safer Recruitment Policy.

Operational Risks

Employment issues such as volunteers who may lack competencies and the ability to recruit or retain key staff. To address this risk the Methodist Church of Great Britain provides recruitment advice via its Safer Recruitment guidelines and via a District Employment Advisor. The Methodist Church has adopted the payment recommendations of the Living Wage Foundation.

Financial Risks

Loss of income may arise from a decline in the membership of the Church due to dependency on limited income sources such as donations and legacies. To address this risk the Church aims to encourage membership by offering a breadth of different styles of worship and engaging with the local community to raise awareness of its Mission.

Compliance Risks

Potential non-compliance with legislation. To address this risk the Trustees ensure that they follow the guidance issued by the Methodist Church and the Charities Commission.

Fundraising

Whilst the church is very grateful for the voluntary donations received from its members and the wider community it does not actively engage in fundraising activities. The church does not use professional fundraisers or involve commercial participants. It is not a member of any voluntary fundraising schemes or standards for fundraising regulations. There have been no complaints about fundraising activities in the year.

Plans for the Future

Bournemouth Methodist Church was established in 2017 by combining four existing Methodist Churches in the Bournemouth area. In 2022 the Church Council decided that a review of the existing arrangements and use of the buildings should be undertaken. It was agreed that a trial of worshipping together in one of the mission centres should be undertaken. In addition an architect's practice was engaged to review the use and possible redevelopment of the four mission centres. During 2023-24 both the joint worship scheme and the proposal about the use, etc. of the buildings will be reviewed and the Church Council will consider the way forward.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable

- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Bournemouth Methodist Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Church and in the Mission Centres.

The Bournemouth Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustee Responsibilities

The law applicable to charities in England and Wales require the Trustees of Bournemouth Methodist Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware;
and
- The Trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

Your attention is to be drawn to the fact that the charity has prepared the accounts (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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

The Trustees approved this report on 23rd June 2024. The report was signed on their behalf by:

Rev Tony Cavanagh

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2023

Opinion

We have audited the financial statements of The Bournemouth Methodist Church (the 'charity') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2023

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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 Trustees Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under the *Charities Act 2011*, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2023

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 approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal expenditure. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income, including cash receipts, and the override of controls by management. To address the risk of fraud in these areas, we:

- reviewed all material estimates affecting income, including recoverability of debtors and completeness and accuracy of deferred and accrued income;
- selected a sample of transactions from material income streams and compared expected income to that recorded within the financial statements.
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2023

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing legal and professional expenditure incurred in the year.

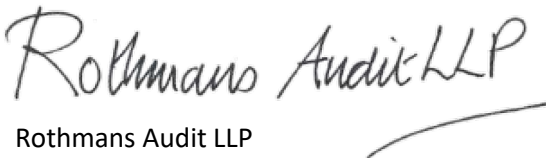
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.



Rothmans Audit LLP
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

Date: 24 June 2024

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022-23	Total 2021-22
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					104,634	130,215
- Collections and tax credit		90,109				90,109	98,240
- Donations		14,005				14,005	2,003
- Legacies		520				520	29,972
Charitable activities	5					128,096	104,469
- Fund raising		9,249				9,249	9,154
- Others		118,847				118,847	95,315
Investments	6	3,963	8,665	1,096	3,434	17,158	2,415
Other	7					90,340	20,863
- Internal organisations				18,833		18,833	5,842
- Charitable income		9,000	-	62,507		71,507	15,021
Total Income		245,693	8,665	82,436	3,434	340,228	257,962
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	30,907		44,277		75,184	40,615
Circuit Assessment		106,178				106,178	99,250
Maintenance on Church buildings and property		18,363				18,363	24,391
Telephone and Travel		1,566				1,566	2,029
Utilities (insurance, heat and light, water, etc)		50,127				50,127	56,317
Depreciation	11			4,372		4,372	3,024
Office Expenses		455				455	736
Internal organisations				16,549		16,549	4,035
Grants and Donations		-				0	1,000
Professional Fees	9	6,300				6,300	10,716
Write off		-				0	1,895
Other expenditure		10,052	694	20,749	309	31,804	21,164
Total charitable expenditure		223,948	694	85,947	309	310,898	265,172
Net income/(expenditure)		21,745	7,971	(3,511)	3,125	29,330	(7,210)
Transfers between funds		(9,491)	(49,028)	61,637	(3,118)	0	0
Gains on investment assets					(16)	(16)	(49)
Net movement in funds	20	12,254	(41,057)	58,126	(9)	29,314	(7,259)
Total funds brought forward		117,365	496,794	12,623,029	108,326	13,345,514	13,352,773
Total funds carried forward		129,619	455,737	12,681,155	108,317	13,374,828	13,345,514

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023
Balance Sheet as at 31 August 2023

Notes	Unrestricted £	Designated (Unrestricted) £	Restricted £	Endowment Funds £	Totals 2023 £	Totals 2022 £
Fixed Assets						
Land & Buildings	11		12,525,008		12,525,008	12,525,008
Equipment	11		34,101		34,101	31,994
Investments	12			206	206	222
Total fixed assets		0	12,559,109	206	12,559,315	12,557,224
Current Assets						
Stock held for Circuit	13	0			0	0
Debtors and Prepayments	13	55,235	1,316		56,551	40,960
Cash at Bank and in hand	13	0	191,135	13,727	204,862	248,616
Trustees for Methodist Church Purposes deposits		88,086	248,769	13,150	108,111	458,116
Central Finance Board Deposits		0	15,833	21,941	37,774	41,458
Monies held by Welcome Inn Café			43,504		43,504	0
Monies held by Internal Orgs.			30,972		30,972	29,569
Total current assets		143,321	455,737	124,610	108,111	831,779
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	14	13,702		2,564	16,266	25,768
Net current assets (liabilities)		129,619	455,737	122,046	108,111	815,513
Total assets less current liabilities		129,619	455,737	12,681,155	108,317	13,374,828
Net assets		129,619	455,737	12,681,155	108,317	13,374,828
Funds of the Church						
Unrestricted funds		129,619	455,737		585,356	614,159
Restricted funds				12,681,155	12,681,155	12,623,029
Endowment funds				108,317	108,317	108,326
Total Funds	16	129,619	455,737	12,681,155	108,317	13,345,514

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees on 23rd June 2024 and were signed on their behalf by:

Rev Tony Cavanagh

Rev Tony Cavanagh
Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

Cash Flow Statement

	Note	2023	2022
		£	£
Cash outflow from operating activities	20	(8,550)	(27,642)
		<hr/>	<hr/>
Net cash flow from operating activities		<u>(8,550)</u>	<u>(27,642)</u>
Cash flow from investing activities:			
Interest received		17,159	2,414
Purchase of fixed assets		<u>(6,479)</u>	<u>(6,130)</u>
		10,680	(3,716)
		<hr/>	<hr/>
Net decrease in cash and cash equivalents		2,130	(31,358)
Cash and cash equivalents at 01/09		<u>773,098</u>	<u>804,456</u>
Cash and cash equivalents at 31/08		<u>775,228</u>	<u>773,098</u>
Cash at bank and in hand		317,112	319,643
Short term deposits		458,116	453,455
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		<u>775,228</u>	<u>773,098</u>

Note to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Accounting Policies

Funds

The funds held constitute:

General funds held for any purpose of the Church which are unrestricted and can be used for a variety of purposes.

Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular use or project, without restricting or committing the funds legally.

Restricted funds held for a specific purpose include funds held by Internal Organisations within the church and Endowment funds which are investment funds.

Details of each material fund and the purpose of those funds are disclosed in note 16. Any funds may be represented by more than just cash.

Church Buildings

The balance sheet carrying value of the churches premises as at 1 September 2015 of £12,525,008 will be 'frozen' and moving forward the trustees will continue to use this value as a 'deemed' historical cost figure under FRS102.

Public benefit entity

The Bournemouth Methodist Church meets the definition of a public benefit under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

Basis

These accounts have been prepared on the basis of historical cost, except the 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.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £sterling, rounded to the nearest pound.

FRS102 SORP2019

These accounts are compliant with Charity SORP (FRS102) 2019.

Going Concern

Based on the monetary assets and human resources available at 31 August 2023, the trustees believe that the Church is a going concern and these accounts are prepared on a going concern basis.

Income Recognition

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. No attempt is made to measure the value of services donated by volunteers.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

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 the outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing to Church to pay out resources. Expenditure is allocated to the activities the Charity undertakes in proportion to the level of resources used by each activity. During the current and previous years all expenditure has related to the single activity of furthering the Mission of the Methodist Church.

Donations

Donations made by the Church are recognised in full at the time of agreement or when the Church accepts that there is legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as 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 in the accounts at the deemed historical cost figure. No depreciation is provided on the buildings because the trustees consider the current residual fair value to not be less than the acquisition cost. All properties are owned by the Methodist Church of Great Britain. The Church Trustees are the Managing Trustees.

Fixtures, fittings and equipment are depreciated on a straight-line basis over the estimated life of the asset of 5 to 15 years.

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 are stated at the amounts owed to the Church or prepaid. The liquid funds of bank balances and deposit account balances are shown as realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Church. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

Loans

Where concessionary loans (ie free of interest) are made to (or received by) the Church and are repayable after more than one year, they are initially recognised at the amount paid or received, with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary. There were no loans outstanding at 31st August 2023.

Charity Merger

The Bournemouth Methodist Church was formed on 1st September 2016 as a result of the merger of four charities in the Bournemouth area. The four combining charities were St George's Methodist Church, Trinity Methodist Church, Victoria Park Methodist Church and Winton Methodist Church.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

3. Comparative Statement of Financial Activities

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					130,215	106,012
- Collections and tax credit		98,240				98,240	97,385
- Donations		2,003	10,000			12,003	2,463
- Legacies		19,972		-		19,972	6,164
Charitable activities	5					104,469	54,820
- Fund raising		9,154				9,154	100
- Others		95,315		-		95,315	54,720
Investments	6	520	1,242	143	510	2,415	1,614
Other	7					20,863	36,806
- Internal organisations				5,842		5,842	11,049
- Charitable income		233	9,468	5,320		15,021	25,757
Total Income		225,437	20,710	11,305	510	257,962	199,252
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	26,083	14,532			40,615	26,342
Circuit Assessment		99,250				99,250	104,784
Maintenance on Church buildings and property		24,391				24,391	19,737
Telephone and Travel		2,029				2,029	4,286
Utilities (insurance, heat and light, water, etc)		56,317				56,317	54,675
Expenditure on other property						-	-
Depreciation	11			3,024		3,024	3,224
Office Expenses		736				736	681
Internal organisations				4,035		4,035	8,909
Grants and Donations		1,000				1,000	0
Professional Fees	9	10,716				10,716	4,800
Write off		1,895				1,895	1,950
Other expenditure		11,350	7,404	2,101	309	21,164	4,613
Total charitable expenditure		233,767	21,936	9,160	309	265,172	234,001
Net income/(expenditure)		(8,330)	(1,226)	2,145	201	(7,210)	(34,749)
Transfers between funds		94	105		(199)	0	0
Other recognised gains / (losses):							
Gains on investment assets					(49)	(49)	5
Net movement in funds	20	(8,236)	(1,121)	2,145	(47)	(7,259)	(34,744)
Total funds brought forward		125,601	497,915	12,620,884	108,373	13,352,773	13,387,517
Total funds carried forward		117,365	496,794	12,623,029	108,326	13,345,514	13,352,773

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

4. Donations and legacies	Unrestricted	Designated	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£
Collections	74,381				74,381	76,590
Tax credits	15,728				15,728	21,650
Donations *	14,005				14,005	2,003
Legacies/ Memorial gifts	520				520	29,972
Total	104,634	0	0	0	104,634	130,215

* included in donations are transfers from internal organisations of £12,044 (YE22 £1,553).

5. Charitable activities	Unrestricted	Designated	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£
Fundraising	9,249				9,249	9,154
Lettings	117,974				117,974	93,619
Other	873		-		873	1,696
Total	128,096	0	0	0	128,096	104,469

6. Investment income	Unrestricted	Designated	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£
Central Finance Board	430	878	679		1,987	223
CAF	669				669	58
TMCP Endowment				3,434	3,434	510
Other TMCP	2,864	7,787	417		11,068	1,624
Total	3,963	8,665	1,096	3,434	17,158	2,415

7. Other income	Unrestricted	Designated	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£
Internal Organisations income			18,833		18,833	5,842
HMRC Furlough grants					0	233
Other grants	-		-		0	4,000
Poole Bay Circuit grant for energy	9,000				9,000	0
Intergenerational Café income			61,128		61,128	9,468
Other income - Trinity & Winton Toddlers			1,379		1,379	1,320
Total	9,000	0	81,340	0	90,340	20,863

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

	2023	2022
	Total	Total

8. Payment to Trustees

There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.

Total amount paid	£ <table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">2,078</td></tr></table>	2,078	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">3,963</td></tr></table>	3,963
2,078				
3,963				
Number of trustees who were paid business expenses	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">8</td></tr></table>	8	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">11</td></tr></table>	11
8				
11				
	2023	2022		
	Total	Total		

9. Fees for examination or audit of the accounts

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

Other professional fees (eg: legal advice)

£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">6,300</td></tr></table>	6,300	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">6,810</td></tr></table>	6,810
6,300				
6,810				
£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">0</td></tr></table>	0	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">3,906</td></tr></table>	3,906
0				
3,906				
	2023	2022		
	Total	Total		

10. Paid employees

Staff Costs paid during the year were:

Salaries and benefits in kind - cleaning & finance

Salaries and benefits in kind - Welcome Inn Café

Pension costs

Total staff costs

£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">30,907</td></tr></table>	30,907	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">26,083</td></tr></table>	26,083
30,907				
26,083				
£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">42,571</td></tr></table>	42,571	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">14,324</td></tr></table>	14,324
42,571				
14,324				
£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">1,706</td></tr></table>	1,706	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">208</td></tr></table>	208
1,706				
208				
£	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">75,184</td></tr></table>	75,184	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">40,615</td></tr></table>	40,615
75,184				
40,615				

No employee earned more than £60,000 per annum (2022: nil)

Average number of staff employed during the year were:

Average Full Time Equivalent (FTE) number of staff employed during the year were:

	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">6</td></tr></table>	6	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">5</td></tr></table>	5
6				
5				
	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">2.7</td></tr></table>	2.7	<table border="1" style="display: inline-table; width: 80px; height: 25px; vertical-align: middle;"><tr><td style="text-align: center;">2.5</td></tr></table>	2.5
2.7				
2.5				

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

11. Tangible Fixed Assets

	Church (non investment) land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	12,525,008	78,797	12,603,805
Additions		6,479	6,479
Disposals			0
Transfers * (+/-)			0
Balance carried forward	12,525,008	85,276	12,610,284

Accumulated depreciation

Balance brought forward		46,803	46,803
Depreciation charge for year		4,372	4,372
Disposals			0
Transfers* (+/-)			0
Balance carried forward	0	51,175	51,175

Net book value

Brought forward	12,525,008	31,994	12,557,002
Carried forward	12,525,008	34,101	12,559,109

The church properties at 31st August 2023 are valued at the balance sheet carrying value as at 1 September 2015 of £12,525,008 (deemed historical costs under FRS102).

2022-23 Additions to fixtures & fittings:

Metal railings at Victoria Park 6,479

2021-22 Additions to fixtures & fittings

Oven at Victoria Park 3,724

Dishwasher at Victoria Park 2,406

6,130

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

12. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values	2023 Total £	2022 Total £
Carrying (market) value at beginning of year	222	271
Add: additions to investments at cost		
Less: disposals at carrying value		
Net loss on revaluation	(16)	(49)
Carrying (market) value at end of year	206	222

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

13. Analysis of current assets

	2023	2022
	Total	Total
	£	£
Stock	0	0
Debtors and prepayments		
Prepayments	7,571	10,708
Accrued income	10,625	2,847
Other debtors - Gift Aid reclaims	22,048	23,139
Other debtors - St Georges Foodbank	14,992	3,588
Other debtors - Welcome Inn Café	1,315	678
Total debtors and prepayments	56,551	40,960

Analysis of cash at bank

Bank balance held in NatWest Current Accounts	61,844	68,994
Bank balance held in NatWest Current Account (BMC Mission)	20,243	72,352
Bank balance held in NatWest Current Account (Welcome Inn Café @ Victoria Park) NEW BANK ACCOUNT	43,504	0
Bank balance held in CAF Current Account	21,331	16,199
Bank balance held in CAF Gold	71,602	75,998
Cash held	0	0
Bank balance held in CFB General	14,605	11,057
Bank balance held in CFB Minibus	27,046	24,642
Bank balance held in CFB Young People	18,825	18,193
Bank balance held in CFB VPSS (Int Org)	234	226
Bank balance held in CFB VPSS 2 (Int Org)	355	343
Bank balance held in CFB Westbourne (Int Org)	1,033	626
Bank balance held in CFB Stay a While (Int Org)	1,494	1,444
Bank balance held in TMCP Fund 21735 Alice Cox	195,919	190,351
Bank balance held in TMCP Fund 12411 (Sunday School Endowment - Int Org)	116	109
Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151	13,151
Bank balance held in TMCP Fund 18157 Gladys Jones Bequest	11	11
Bank balance held in TMCP Fund 19269 (Endowment)	107,995	107,995
Bank balance held in TMCP Fund 10393 (Legacies)	52,850	52,850
Bank balance held in TMCP Fund 21174 Eric Burroughs Bequest	90,536	87,963
Bank balance held in TMCP 22140 Jean Turner Bequests	1,055	1,025
Bank balance held in TMCP 22639 Sarah Ann Davies Bequest	507	0
Other Accounts held by Internal orgs - not in Church control	30,972	29,569
Total Cash and Bank	775,228	773,098

14. Analysis of current liabilities and long term creditors

Creditors	13,702	19,791
Other Creditors (External Organisations)	2,564	5,977
Total Current Liabilities	16,266	25,768

15. Capital commitments and contingent liabilities

At the 31st August 2023 the Churches have no capital commitments.

No Contingent liabilities were identified at 31st August 2023 (2021/22 £0).

16. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Prior period	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
General Fund	117,365	(6,130)	245,693	(223,948)	(3,361)		129,619	The general purpose of the church
Designated BMC Mission	25,621						25,621	Ministry set up to run café for local community with view to assist vulnerable members
Designated Alice Cox Legacy	191,556		6,110	(543)			197,123	For various mission projects
Designated BMC Mission Café	64,572				(49,028)		15,544	Welcome Inn Intergenerational Café - transfer of £49,028 to restricted funds on opening of a new Welcome Inn Natwest Bank account
Designated Residual Tape, BMC	296						296	Tapes for ministry
Designated Residual Mission, BMC	1,072						1,072	For the use of specific mission work
Designated Legacies, Trinity	52,849		1,677	(151)	(1,526)		52,849	Legacy left to the church to support the work of various projects
Designated Building Repair, Trinity	58,247						58,247	For building repairs
Designated Mini Bus, Trinity	13,430		878		1,526		15,834	For maintenance of mini bus
Designated Legacies, Victoria Park	79,650						79,650	Monies left to continue purposes of ministry
Designated Memorial Gifts, Victoria Park	9,418						9,418	Monies left to continue purposes of ministry
Designated Projector, Victoria Park	83						83	For maintenance of church projector
Total amount of designated funds							455,737	
Totals	614,159	(6,130)	254,358	(224,642)	(52,389)	0	585,356	

Restricted Funds

Fund Name	Opening Balance	Prior period	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
Benevolence	(544)						(544)	Support of individuals in specific need to be used at the discretion of the Superintendent Minister
Messy Church, BMC	242						242	Support of Junior church
Young Peoples Fund, BMC	18,192		632				18,824	Support of Youth work
Young Peoples Fund, Victoria Park	342						342	Support of Youth work
Homeless Project, BMC	106						106	Support of local project assisting the homeless
Mullins Trust, Trinity	254						254	Support teaching on ministry
Moss 'Bible Fresh', Trinity	199						199	Support teaching on ministry
Encounter, Trinity	100						100	Support teaching on ministry
Restricted donations - Alpha, Trinity	39						39	Support teaching of Alpha course & ministry
Restricted donations - Toddlers, Trinity	1,585		541				2,126	Provision of materials for running toddler group
Toddlers, Winton	308		838	(162)			984	Provision of materials for running toddler group
Holiday project	385						385	Support of Youth work
BMC Foodbank	173		830	(466)			537	Support ministry work in the community
Mission work @ Trinity	1,953						1,953	Support of mission work
Mission work @ Winton	1,000						1,000	Support of mission work
Mission work @ BMC Godly Play	2,046		0	(1,024)			1,022	Support teaching on ministry
BMC Mission Centre - development fund	0		2,000				2,000	Support of intergenerational café development
Welcome Inn Café	0		59,128	(63,336)	49,028		44,820	Welcome Inn Intergenerational Café (see Note 21) - transfer of £49,028 from designated funds
Internal Organisations	45,777		18,467	(16,587)			47,657	Individual orgs. under control of church council
Church Buildings Fund	12,550,872	6,130		(4,372)	6,479		12,559,109	Church land & buildings and equipment (see Note 11)
Totals	12,623,029	6,130	82,436	(85,947)	55,507	0	12,681,155	

Endowment Funds

Restricted Fund Name	Opening Balance	Prior period	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	What the income is used for
TMCP Fund 19269, Trinity	107,995		3,426	(308)	(3,118)		107,995	Support of Youth work
Victoria Park Sunday School TCMP 12411	331		8	(1)		(16)	322	Support of Junior church
Totals	108,326	0	3,434	(309)	(3,118)	(16)	108,317	

Note 16 Continued

SUMMARY	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	117,365	245,693	(223,948)	(9,491)	0	129,619
Designated Funds	496,794	8,665	(694)	(49,028)	0	455,737
Sub- total General/Designated	614,159	254,358	(224,642)	(58,519)	0	585,356
Restricted Funds	12,623,029	82,436	(85,947)	61,637	0	12,681,155
Endowment Funds	108,326	3,434	(309)	(3,118)	(16)	108,317
TOTAL	13,345,514	340,228	(310,898)	0	(16)	13,374,828

Internal Organisations (see note 16)

Trinity

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Smile	627				(201)	(426)	0
2nd Bournemouth Boys Brigade	16,892			2,347			19,239
Together on Tuesday	0			1,985	(1,856)	(32)	97
Total	17,519	0	0	4,332	(2,057)	(458)	19,336

Victoria Park

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Parents and Toddlers	430			1,318	(246)	(200)	1,302
Wednesday Group	681			1,952	(225)	(1,500)	908
Drama Group	3,123			2,985	(900)	(1,000)	4,208
Badminton Group	418			529	(12)	(400)	535
Stay a While *	6,291			5,604		(8,155)	3,740
Flower Fund	755				(60)		695
Carpet bowls	0			121		(121)	0
Sunday Explorers **	566			20			586
Westbourne Fellowship ***	13,778			407			14,185
Total	26,042	0	0	12,936	(1,443)	(11,376)	26,159

Winton

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Tuesday Fellowship	713			199	(175)	(60)	677
Open House	64			430	(286)	(150)	58
Flower Fund	986			532	(544)		974
Total	1,763	0	0	1,161	(1,005)	(210)	1,709

BMC Sleepsafe	453					0	453
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Total

£ **47,657**

Cash held in designated bank accounts (included in above totals):

* Bank balance held in CFB Stay a While (Int Org)	1,493.99
** Bank balance held in CFB VPSS (Int Org)	234.19
** Bank balance held in CFB VPSS 2 (Int Org)	354.75
*** Bank balance held in CFB Westbourne (Int Org)	1,033.10
*** Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151.09
Total	16,267.12

Residual balance St George's

35

Total (less cash deposits ex. Sleepsafe)

£ **30,972**

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

17. Related party transactions

Transactions with Trustees disclosed in Note 8 of these accounts. There were no donations made to related parties during the year (21-22 £1,000 was made to Sea Change Mgt Ltd who run Wesley's Cafe at The Spire (Poole Methodists) to support the 'Kids Go Free' scheme).

Statement of Financial Activities (SOFA continued) for the year ended 31 August 2023

18. For information only - Money received and passed on to External Organisations

Name of Church	2022-23	2021-22
St George's		
Balance brought forward from last year	253	253
Offerings/Gifts - received for External Organisations	-	-
Offerings/Gifts - passed to External Organisations	(253)	-
Balance carried forward	0	253
Trinity		
Balance brought forward from last year	1,032	727
Offerings/Gifts - received for External Organisations	-	305
Offerings/Gifts - passed to External Organisations	(789)	-
Balance carried forward	243	1,032
Victoria Park		
Balance brought forward from last year	2,633	2,649
Offerings/Gifts - received for External Organisations	903	3,827
Offerings/Gifts - passed to External Organisations	(2,467)	(3,843)
Balance carried forward	1,069	2,633
Winton		
Balance brought forward from last year	2,059	1,787
Offerings/Gifts - received for External Organisations	1,049	272
Offerings/Gifts - passed to External Organisations	(1,856)	-
Balance carried forward	1,252	2,059

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2023

19. Volunteers

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment. No attempt has been made by the Church to value the non-monetary contributions to the Church in monetary terms.

20. Reconciliation of net income & expenditure to net cash flow from operating activities

	2023 £	2022 £
Net Movement in funds per SOFA	29,314	(7,259)
Interest receivable	(17,159)	(2,414)
Depreciation of tangible fixed assets	4,372	3,024
Losses on investments	16	49
Decrease in stock	0	291
Increase in debtors	(15,591)	(30,665)
(Decrease)/Increase in creditors	(9,502)	9,332
Net cash flow from operating activities	(8,550)	(27,642)

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2023

21. Welcome Inn Café @ Victoria Park

	2023 £	2023 £	2022 £
Income			
Café income	54,673		9,468
Donations	1,455		
Dorset Community Grant	3,000	59,128	
Expenses			
Food & Drinks	17,346		2,553
Kingdom coffee direct	486		537
Bank charges	45		119
Food & Drinks - accrued expenses	0		550
Wages (inc. pension costs)	44,277		14,532
Other sundries inc. cleaning & mobile phone costs	291		523
Advertising	0		229
Small Equipment	220		859
Kennett Coffee Equipment hire	671		1,341
		63,336	21,243
NET EXPENDITURE		(4,208)	(11,775)

A Café Natwest bank account was opened during the year (see note 13) and these funds have been reclassified from designated to restricted funds (see note 16).

Welcome Inn Café - NatWest bank account balance at 31st August 2023	43,504
Café income accrued at 31st August 2023	1,316
Welcome Inn Café restricted funds balance at 31 August 2023 (note 16)	<u>44,820</u>

Reconciliation of total income & expenditure to date		
Mission income from Alice Cox Legacy	100,000	
HMRC furlough grant income	4,561	
Other donations	2,305	
Dorset Community Grant	3,000	
Cafe income	64,141	
Total income to date		174,007
Café expenses	37,675	
Cafe wages	75,968	
Total expenses to date		113,643
Café Fund balance at 31st August 2023		<u>60,364</u>
BMC Mission (designated café funds) - see note 16	15,544	
Welcome Inn Café bank account (restricted funds) - see note 16	<u>44,820</u>	
Café Fund balance at 31st August 2023		60,364

Welcome Inn Café opened to the public in May 2022

BOURNEMOUTH METHODIST CHURCH

England & Wales - Charity number 1172154

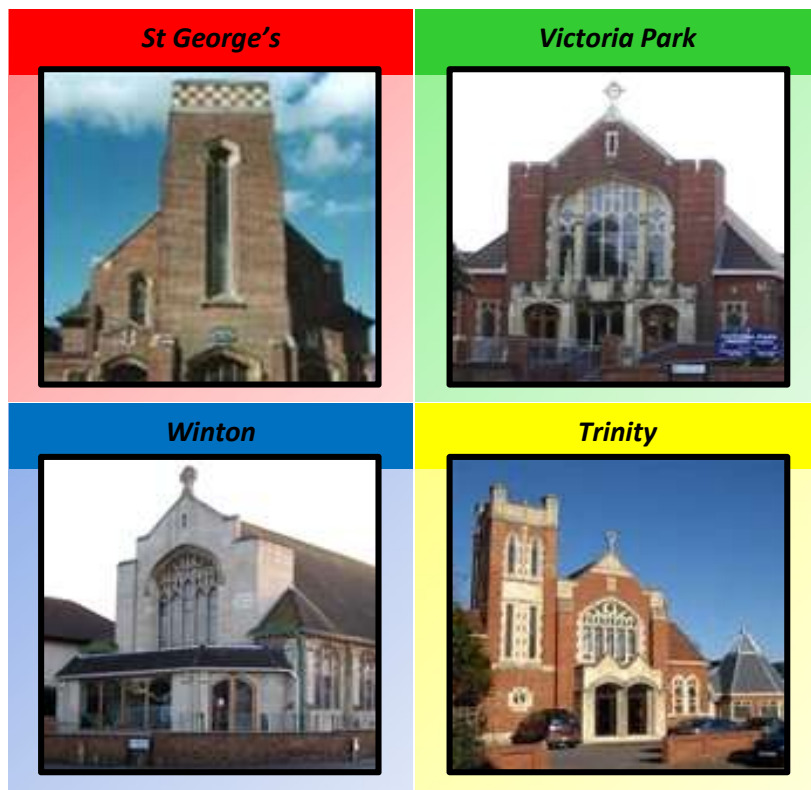
Accounts



BOURNEMOUTH methodists

ACCRUAL ACCOUNTS 2021-22

For the year ended 31 August 2022



Bournemouth Methodist Church is part of the
Poole Bay Methodist Circuit and Southampton District (26/09)

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

TRUSTEE'S ANNUAL REPORT

Introduction

The Bournemouth Methodist Church (also referred to as Bournemouth Methodists) was formed on 1st September 2016 as a result of the joining together of four churches located in the Bournemouth area, with the aim to share resources to better fulfil its mission and to be more efficient in its governance. The four churches (now referred to as Mission Centres) are St George's, Trinity, Victoria Park and Winton Methodist. St George's and Trinity were both registered charities prior to joining together. Both charities have since been closed and the assets of all four of the mission centres have been transferred to Bournemouth Methodists.

Aims

Charity objective is to act as a Resource provider within the area around Bournemouth for the Methodist church:

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 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.

Objectives and Activities

The Church invites people to lead lives inspired by Jesus Christ through acts of worship, service, care, social action and ministry. As part of the worldwide Christian Church, the objectives of the Bournemouth Methodist Church are to preach the Christian message, providing facilities for Christian worship and to serve the needs of the local community.

We strive to do this by:

- Providing a welcoming environment for Christian worship, teaching and activities in a variety of ways suitable for all.
- Explaining our faith to anyone who wishes to hear about it.
- Reflecting the love of God for humanity in all our activities.
- Seeking to be a hub for the local community, based around a Christian ethos but open to those of any faith or none.
- Researching, listening and responding to the needs of the people around us.
- Working and sharing with local charities, community groups and other faith-based organisations to realise greater opportunities to help those in need.
- Being open to different viewpoints, ideas and ways of operating whilst retaining our Christian beliefs.

The Bournemouth Methodist Church monitors its activities and success via a number of internal forums – Property & Finance, Mission & Outreach, Worship & Spirituality and via the Pastoral Secretaries. Each of these groups discuss new ideas and existing issues, relevant to that forum and make recommendations to the Church Council (Trustee body). They also ensure that activities agreed by the Church Council are carried out.

Activities

The organisation and resourcing of regular public acts of worship open to members of the Church and non-members alike.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

The teaching of Christianity through sermons, courses and small groups. The resourcing of pastoral work including visiting the sick and bereaved. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

The large majority of the charity's Trustees take on this responsibility on a voluntary basis.

The Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewards and Local Preachers Trainers.

Bournemouth Methodist Church carries out a range of activities in pursuance of its mission.

The trustees consider that these activities, summarised below, provide benefit to those who are members of the Church and the wider community of Bournemouth.

Acts of worship and pastoral care

Bournemouth Methodists offers the opportunity for people to participate in Sunday worship every week and at additional times in the Christian calendar as advertised in the Poole Bay Circuit Preaching, available to the general public via the Poole Bay Methodist Circuit website and on church notice boards.

The Church produces a quarterly preaching plan to ensure regular acts of worship take place at each of its four mission centres. These are open to all people, without charge.

The pastoral care of the mission centres is shared by three Ministers, stationed by the Methodist Church of Great Britain.

The Covid-19 pandemic enforced the closure of all Methodist churches in March 2020 and worship material was subsequently provided through a downloaded audio service or a printed version. In addition, Zoom services were arranged. These services were advertised on the Poole Bay Circuit Website. Both the audio service, the printed version and the Zoom services have continued during the year 2021-22.

Following the closure of all church activities from March 2020 activities resumed from August 2021 at three of our centres – Trinity, Victoria Park, and Winton. Our St. George's centre remained closed as a lease has been agreed with the Bournemouth Food Bank to use the majority of the building with access retained to the small chapel and the Vestry for BMC use.

Baptisms, Weddings, and Funerals

The Ministers conducted baptisms, weddings, and funerals at each of the mission centres. These services are available at the discretion of the Minister. No charge is made for baptisms. A modest set fee is usually charged for weddings and funerals.

Achievements and Performance

The Forums set up at formation of Bournemouth Methodist Church (covering Worship & Spirituality, Mission, Pastoral and Property & Finance) have started to meet face to face during this year although some meetings took place as Zoom meetings.

At the Victoria Park Mission Centre the proposal for an Intergenerational Café was implemented from March 2020 but closed within a matter of weeks because of the Covid lockdown. However, in July 2021 a working party was established to plan for a reopening and following the appointment of a Café Manager the Welcome Inn Café was opened in May 2022, operating for four days per week (Tuesday, Wednesday, Thursday, and Friday). The Café is proving to be popular and provides a safe and warm environment with a mission base for the local population. The café tables remain in place for the acts of worship that take place on Sunday.

Trinity Mission Centre members support a Stay Safe Project operated by a partner charity and there is a weekly social gathering of church members and members of the Stay Safe Project.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Winton Mission Centre members volunteer to support a partner charity which operates a support group for rehabilitation of people with addiction problems.

The St. George's Mission Centre has not reopened for Sunday worship although a mid-week worship service has been started in the small chapel. The main building has been leased to Bournemouth Foodbank with support from volunteers from across Bournemouth Methodists.

Public Benefit

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

Financial Review of the Year

Income Trends

Church income is primarily drawn from the Sunday collections, donations and legacies receipts paid by the four church congregations. The total giving income for the year of £130,215 was higher than the previous year of £106,012 but still short of pre-covid income levels of £158,856 (YE18-19). Overall collections have fallen slightly and the amount of legacies received were higher than last year (see note 4, page 19).

The rental income of £93,619 relates to the hire of the church halls, etc to various groups in the community compared with the previous year's income of £53,234. This has now returned to pre covid lettings income of £91,797 (YE18/19).

Welcome Inn Intergenerational Café, V.P. opened in May 2022 with café takings of £9,468 during the period (see note 21, page 27).

Expenditure Trends

Total expenditure of £161,887 was higher than the previous year's expenditure of £120,308 (these figures exclude assessments and internal organisations expenditure).

The major cost during 2021-22 was the assessment payment to the Poole Bay Methodist Circuit. This amounted to £102,017 (£99,250 plus £2,767) compared to the 2020-21 figure of £102,017 (£104,784 less £2,767). The total amount paid to the Circuit last year was £104,784 which included a payment of £2,767 in lieu of the 21/22 assessment.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs of its Ministers.

Other expenditure includes £56,317 covering utilities (insurance, heat & light, water) and £24,391 covering total costs for maintaining the church buildings.

Fund balances

The total funds held at 31 August 2022 are £13,345,514. A detailed analysis of the funds is set out in Note 16.

FUNDS

Unrestricted General	£117,365
Designated Funds General	£496,794
Restricted Funds General	£ 72,157
Endowment Funds	£108,326
Restricted – Fixed Assets	£12,550,872
TOTAL	<u>£13,345,514</u>

The designated funds are monies set aside for missionary and gifting purposes along with travel and specific equipment.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Reserves Policy

The Reserves Policy relates to those unrestricted funds (£117,365 as 31st August 2022) that we need to ensure funds are available to meet the day-to-day running costs of the Circuit. We aim to hold a minimum sum equivalent to six months expenditure i.e. £132,586, as recommended by the Methodist Church of Great Britain.

The Trustees consider this amount to be sufficient to meet any unforeseen item of expenditure in the short term and for funding planned activities in the event of any inability to raise the full funds required to meet its obligations during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Basis of preparation and legal framework

The Charity's Annual Report and Accounts for the year ended 31st August 2022 have been prepared under the Charities Act 2011 in accordance with the 2019 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the update bulletin.

Full name of charity: Bournemouth Methodist Church

Other names used by Charity: Bournemouth Methodists, BMC

Charity Number: 1172154 Date of registration: 20 March 2017

Main contact address: BMC Office, c/o Victoria Park Methodist Church, Edgehill Road, Bournemouth, BH9 2QG

The members of the Bournemouth Methodist Church meeting are the Church Trustees, membership being made up of Church Council office holders, Ministers and representatives appointed by the local Churches.

Circuit Ministers and Officers

Accountant Rothmans Audit LLP

Investment Bankers Central Finance Board of the Methodist Church

Trustees for Methodist Church Purposes

Church Council Meeting Membership as at 31st August 2022

Church Council Trustees

	Elected	Resigned
Church Council Secretary		
Sarah Joy	19.11.2019	
Church Treasurer		
Alan McCoy	09.11.2016	
Active Circuit Ministers		
Rev Tony Cavanagh	09.11.2016	
Rev Roberto Viana	09.11.2016	
Deacon Suzie Viana	09.11.2016	

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

	Elected	Resigned
Bournemouth Steward		
Tony Fernand	09.11.2016	
St George's		
Denis Dean	09.11.2016	09.05.2022
Ian Underwood	09.11.2016	
Dr Julian Tawn	09.09.2019	
Trinity		
Lesley Fernand	09.11.2016	
Janet Drayton	09.11.2016	
Ray Drayton	19.11.2019	
Val Roantree	29.11.2017	
Margaret Bray	29.11.2017	
Bridget O'Connor (Bolt)	09.09.2019	
Elizabeth Graham	08.05.2022	
Malcolm Walton	23.04.2023	
Victoria Park		
Carol Joy	09.11.2016	
Anita Hazell	09.11.2016	
Glenys Lewer	09.11.2016	
Ros Murray	09.11.2016	
Paul Parkes	25.06.2019	
Ed Lyness	04.11.2021	01.05.2022
June Adams	08.05.2022	
Winton		
Becca Thompson	09.11.2016	01.03.2023
Sue Saunders	09.11.2016	
Pam Brown	09.11.2016	01.03.2023
Pat Goodhall	09.11.2016	
Marion King	05.09.2018	
Margaret Harrison	19.11.2019	09.05.2022
Jean James	08.05.2022	
Anita Curtis	08.05.2022	10.02.2023
Paul Thompson	08.05.2022	

Note: Trustee list includes resignations and appointments from 1st September 2021 until the date the accounts were signed.

Structure, Governance and Management

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined with the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in the Methodist Church' is given to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Church Council are Trustees of the Bournemouth Methodist Church. The membership of the Church Council is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers are ex officio members of the Church Council Meeting.

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Church should run and the Methodists Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

Lay employee's remuneration is discussed by the Church Council and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Bournemouth Methodists are part of the Southampton District and are also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and reported by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Within the individual churches all expenditure is authorised by an appropriate elected person.

The most significant risks faced by the Church are:

Environmental or External factors

Pandemic

As with the COVID pandemic, all sectors and governments worldwide would face challenges associated with the economic conditions resulting from efforts to address another pandemic. Government safeguarding and other guidelines would be followed by the church. Assistance in the form of grants for loss of income may be available to the churches within the Circuit.

Other external factors

Changes to government policy which may result in a negative impact to the charity i.e. change of regulations, law, taxation. To address this risk the Trustees ensure they remain up to date with changes in legislation and engage professional advisors where appropriate.

Governance Risks

The Trustees may lack relevant skills or commitment. The Church may find it difficult to fill these roles. To address this risk the Methodist Church of Great Britain provides guidance for managing trustees on its website and via the Constitutional Practice & Discipline (CPD) of the Methodist Church and guidance on the recruitment of volunteers via its Safer Recruitment Policy.

Operational Risks

Employment issues such as volunteers who may lack competencies and the ability to recruit or retain key staff. To address this risk the Methodist Church of Great Britain provides recruitment advice via its Safer Recruitment guidelines and via a District Employment Advisor. The Methodist Church has adopted the payment recommendations of the Living Wage Foundation.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Financial Risks

Loss of income may arise from a decline in the membership of the Church due to dependency on limited income sources such as donations and legacies. To address this risk the Church aims to encourage membership by offering a breadth of different styles of worship and engaging with the local community to raise awareness of its Mission.

Compliance Risks

Potential non-compliance with legislation. To address this risk the Trustees ensure that they follow the guidance issued by the Methodist Church and the Charities Commission.

Fundraising

Whilst the church is very grateful for the voluntary donations received from its members and the wider community it does not actively engage in fundraising activities. The church does not use professional fundraisers or involve commercial participants. It is not a member of any voluntary fundraising schemes or standards for fundraising regulations. There have been no complaints about fundraising activities in the year.

Plans for the Future

The future role of each of the 4 Churches is being considered by the membership of all the Churches with everyone in consultation to decide what the future structure of Bournemouth Methodists should look like moving forward to support the continuation and growth of the ministry and how to best proceed together in a changing post pandemic environment.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Bournemouth Methodist Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Church and in the Mission Centres.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

The Bournemouth Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustee Responsibilities

The law applicable to charities in England and Wales require the Trustees of Bournemouth Methodist Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware;
and
- The Trustees have taken all reasonable steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

Your attention is to be drawn to the fact that the charity has prepared the accounts (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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

The Trustees approved this report on 21 July 2023. The report was signed on their behalf by:

Rev Tony Cavanagh

.....

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2022

Opinion

We have audited the financial statements of The Bournemouth Methodist Church (the 'charity') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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 charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2022

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 where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 Trustees Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under the *Charities Act 2011*, s. 144 and report in accordance with regulations made under the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2022

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 approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity company through discussions with the trustees and other management, and from our knowledge and experience of the charities sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal expenditure. The identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the recognition of income, including cash receipts, and the override of controls by management. To address the risk of fraud in these areas, we:

- reviewed all material estimates affecting income, including recoverability of debtors and completeness and accuracy of deferred and accrued income;
- selected a sample of transactions from material income streams and compared expected income to that recorded within the financial statements.
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries during the year and at the year-end to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions;

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2022

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of trustees as to actual and potential litigation and claims;
- reviewing legal and professional expenditure incurred in the year.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

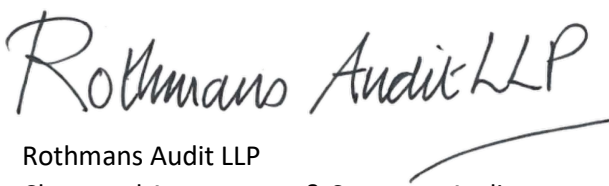
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other Matter

Comparative information for the year ended 31 August 2021 in the financial statements is derived from the charity's prior period financial statements which were not audited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.



Rothmans Audit LLP
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

Date: 24 July 2023

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021-22	Total 2020-21
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					130,215	106,012
- Collections and tax credit		98,240				98,240	97,385
- Donations		2,003	10,000			12,003	2,463
- Legacies		19,972		-		19,972	6,164
Charitable activities	5					104,469	54,820
- Fund raising		9,154				9,154	100
- Others		95,315		-		95,315	54,720
Investments	6	520	1,242	143	510	2,415	1,614
Other	7					20,863	36,806
- Internal organisations				5,842		5,842	11,049
- Charitable income		233	9,468	5,320		15,021	25,757
Total Income		225,437	20,710	11,305	510	257,962	199,252
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	26,083	14,532			40,615	26,342
Circuit Assessment		99,250				99,250	104,784
Maintenance on Church buildings and property		24,391				24,391	19,737
Telephone and Travel		2,029				2,029	4,286
Utilities (insurance, heat and light, water, etc)		56,317				56,317	54,675
Expenditure on other property						-	-
Depreciation	11			3,024		3,024	3,224
Office Expenses		736				736	681
Internal organisations				4,035		4,035	8,909
Grants and Donations		1,000				1,000	0
Professional Fees	9	10,716				10,716	4,800
Write off		1,895				1,895	1,950
Other expenditure		11,350	7,404	2,101	309	21,164	4,613
Total charitable expenditure		233,767	21,936	9,160	309	265,172	234,001
Net income/(expenditure)		(8,330)	(1,226)	2,145	201	(7,210)	(34,749)
Transfers between funds		94	105		(199)	0	0
Other recognised gains / (losses):							
Gains on investment assets					(49)	(49)	5
Net movement in funds	20	(8,236)	(1,121)	2,145	(47)	(7,259)	(34,744)
Total funds brought forward		125,601	497,915	12,620,884	108,373	13,352,773	13,387,517
Total funds carried forward		117,365	496,794	12,623,029	108,326	13,345,514	13,352,773

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

Balance Sheet as at 31 August 2022

Notes	Unrestricted £	Designated (Unrestricted) £	Restricted £	Endowment Funds £	Totals 2022 £	Totals 2021 Restated £
Fixed Assets						
Land & Buildings	11		12,525,008		12,525,008	12,525,008
Equipment	11		31,994		31,994	28,888
Investments	12			222	222	271
Total fixed assets		0	0	12,557,002	222	12,557,224
Current Assets						
Stock held for Circuit	13	0			0	291
Debtors and Prepayments	13	40,960			40,960	10,295
Cash at Bank and in hand	13	0	240,164	8,452	248,616	269,474
Trustees for Methodist Church Purposes deposits		88,999	243,201	13,151	108,104	453,455
Central Finance Board Deposits		7,197	13,429	20,832	41,458	54,265
Monies held by Internal Orgs.			29,569		29,569	27,768
Total current assets		137,156	496,794	72,004	108,104	814,058
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	14	19,791		5,977	25,768	16,436
Net current assets (liabilities)		117,365	496,794	66,027	108,104	788,290
Total assets less current liabilities		117,365	496,794	12,623,029	108,326	13,345,514
Net assets		117,365	496,794	12,623,029	108,326	13,345,514
Funds of the Church						
Unrestricted funds		117,365	496,794		614,159	623,516
Restricted funds				12,623,029	12,623,029	12,620,884
Endowment funds				108,326	108,326	108,373
Total Funds	16	117,365	496,794	12,623,029	108,326	13,345,514

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees on 21 July 2023 and were signed on their behalf by:

Rev Tony Cavanagh

Rev Tony Cavanagh
Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

Cash Flow Statement

	Note	2022	2021
		£	£
Cash outflow from operating activities	20	(27,642)	(58,960)
		<hr/>	<hr/>
Net cash flow from operating activities		(27,642)	(58,960)
Cash flow from investing activities:			
Interest received		2,414	1,616
Purchase of fixed assets		(6,130)	0
		<hr/>	<hr/>
		(3,716)	1,616
		<hr/>	<hr/>
Net decrease in cash and cash equivalents		(31,358)	(57,344)
Cash and cash equivalents at 01/09		<hr/>	<hr/>
		804,456	861,800
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		773,098	804,456
		<hr/>	<hr/>
Cash at bank and in hand		319,643	351,507
Short term deposits		453,455	452,949
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		773,098	804,456
		<hr/>	<hr/>

Note to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Funds

The funds held constitute:

General funds held for any purpose of the Church which are unrestricted and can be used for a variety of purposes. Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular use or project, without restricting or committing the funds legally.

Restricted funds held for a specific purpose include funds held by Internal Organisations within the church and Endowment funds which are investment funds.

Details of each material fund and the purpose of those funds are disclosed in note 16. Any funds may be represented by more than just cash.

3. Church Buildings

The balance sheet carrying value of the churches premises as at 1 September 2015 of £12,525,008 will be 'frozen' and moving forward the trustees will continue to use this value as a 'deemed' historical cost figure under FRS102.

Accounting policies

Public benefit entity

The Bournemouth Methodist Church meets the definition of a public benefit under FRS02. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

Basis

These accounts have been prepared on the basis of historical cost, except the 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.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £sterling, rounded to the nearest pound.

FRS102 SORP2019

These accounts are compliant with Charity SORP (FRS102) 2019.

Going Concern

Based on the monetary assets and human resources available at 31 August 2022, the trustees believe that the Church is a going concern and these accounts are prepared on a going concern basis.

Income Recognition

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

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. No attempt is made to measure the value of services donated by volunteers.

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 the outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing to Church to pay out resources. Expenditure is allocated to the activities the Charity undertakes in proportion to the level of resources used by each activity. During the current and previous years all expenditure has related to the single activity of furthering the Mission of the Methodist Church.

Donations

Donations made by the Church are recognised in full at the time of agreement or when the Church accepts that there is legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as 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 in the accounts at the deemed historical cost figure. No depreciation is provided on the buildings because the trustees consider the current residual fair value to not be less than the acquisition cost. All properties are owned by the Methodist Church of Great Britain. The Church Trustees are the Managing Trustees.

Fixtures, fittings and equipment are depreciated on a straight-line basis over the estimated life of the asset of 5 to 15 years.

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 are stated at the amounts owed to the Church or prepaid. The liquid funds of bank balances and deposit account balances are shown as realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Church. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

Loans

Where concessionary loans (ie free of interest) are made to (or received by) the Church and are repayable after more than one year, they are initially recognised at the amount paid or received, with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary. There were no loans outstanding at 31st August 2022.

Charity Merger

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

The Bournemouth Methodist Church was formed on 1st September 2016 as a result of the merger of four charities in the Bournemouth area. The four combining charities were St George's Methodist Church, Trinity Methodist Church, Victoria Park Methodist Church and Winton Methodist Church.

4. Donations and legacies	Unrestricted	Designated	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Collections	76,590				76,590	81,874
Tax credits	21,650				21,650	15,511
Donations *	2,003				2,003	2,463
Legacies/ Memorial gifts	19,972	10,000			29,972	6,164
Total	120,215	10,000	0	0	130,215	106,012

* included in donations are transfers from internal organisations of £1,553 (YE21 £1,812.50).

5. Charitable activities	Unrestricted	Designated	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Fundraising	9,154				9,154	100
Lettings	93,619				93,619	53,234
Other	1,696		-		1,696	1,486
Total	104,469	0	0	0	104,469	54,820

6. Investment income	Unrestricted	Designated	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Central Finance Board	45	102	76		223	74
CAF	58				58	16
TMCP Endowment Interest				510	510	364
Other TMCP	417	1,140	67		1,624	1,160
Total	520	1,242	143	510	2,415	1,614

7. Other income	Unrestricted	Designated	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£
Internal Organisations income			5,842		5,842	11,049
HMRC Furlough grants	233				233	9,803
Other grants	-		4,000		4,000	0
Poole Bay Circuit grant for loss of income					0	15,206
Intergenerational Café income		9,468			9,468	0
Other income - Trinity & Winton Toddlers			1,320		1,320	30
Insurance claim	-				0	718
Total	233	9,468	11,162	0	20,863	36,806

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

	2022	2021
	Total	Total
8. Payment to Trustees		
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting		
Total amount paid to previous Café Manager	£ 0	1,901
Number of trustees who were paid wages in the capacity of Café Manager/general assistant	0	1
There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.		
Total amount paid	£ 3,963	1,347
Number of trustees who were paid business expenses	11	4
	2022	2021
	Total	Total
9. Fees for examination or audit of the accounts		
Independent examiner's or auditors' fees for reporting on the accounts	£ 6,810	4,800
Other professional fees (eg: legal advice)	£ 3,906	0
	2022	2021
	Total	Total
10. Paid employees		
Staff Costs paid during the year were:		
Gross wages, salaries and benefits in kind - cleaning & office	£ 26,001	24,441
Employer's National Insurance costs	82	0
Gross wages, salaries and benefits in kind - Welcome Inn Café	£ 14,324	1,901
Employer's National Insurance costs	0	0
Pension costs	£ 208	0
Total staff costs	£ 40,615	26,342
No employee earned more than £60,000 per annum (2021: nil)		
Average number of staff employed during the year were:	5	4
Average Full Time Equivalent (FTE) number of staff employed during the year were:	2.5	1.2

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

11. Tangible Fixed Assets

	Church (non investment) land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	12,525,008	72,667	12,597,675
Additions		6,130	6,130
Disposals			0
Transfers * (+/-)			0
Balance carried forward	12,525,008	78,797	12,603,805
Accumulated depreciation			
Balance brought forward		43,779	43,779
Depreciation charge for year		3,024	3,024
Disposals			0
Transfers* (+/-)			0
Balance carried forward	0	46,803	46,803
Net book value			
Brought forward	12,525,008	28,888	12,553,896
Carried forward	12,525,008	31,994	12,557,002

The church properties at 31st August 2022 are valued at the balance sheet carrying value as at 1 September 2015 of £12,525,008 (deemed historical costs under FRS102).

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

12. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values	2022 Total £	2021 Total £
Carrying (market) value at beginning of year	271	266
Add: additions to investments at cost		
Less: disposals at carrying value		
Net (loss)/ gains on revaluation	(49)	5
Carrying (market) value at end of year	222	271

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2022

13. Analysis of current assets	2022 Total £	2021 Total £
Stock	0	291
Debtors and prepayments		
Prepayments	10,708	7,040
Accrued income	2,847	1,766
Other debtors - Gift Aid reclaims	23,139	1,489
Other debtors - St Georges Foodbank	3,588	0
Other debtors - Welcome Inn Café	678	0
Total debtors and prepayments	40,960	10,295
 Analysis of cash at bank		
Bank balance held in Natwest Current Account	68,994	55,589
Bank balance held in Natwest Current Account (BMC Mission)	72,352	78,990
Bank balance held in CAF Current Account	16,199	6,050
Bank balance held in CAF Gold	75,998	126,940
Cash held	0	203
Bank balance held in CFB General	11,057	10,813
Bank balance held in CFB Minibus	24,642	24,435
Bank balance held in CFB Young People	18,193	18,117
Bank balance held in CFB VPSS (Int Org)	226	225
Bank balance held in CFB VPSS 2 (Int Org)	343	341
Bank balance held in CFB Westbourne (Int Org)	626	598
Bank balance held in CFB Stay a While (Int Org)	1,444	1,438
Bank balance held in TMCP Fund 21735 Alice Cox	190,351	190,001
Bank balance held in TMCP Fund 12411 (Sunday School Endowment - Int Org)	109	107
Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151	13,153
Bank balance held in TMCP Fund 18157 Gladys Jones Bequest	11	11
Bank balance held in TMCP Fund 19269 (Endowment)	107,995	107,995
Bank balance held in TMCP Fund 10393 (Legacies)	52,850	52,858
Bank balance held in TMCP Fund 21174 Eric Burroughs Bequest	87,963	87,801
TMCP 22140 Jean Turner Bequests	1,025	1,023
Other Accounts held by Internal orgs - not in Church control	29,569	27,768
Total Cash and Bank	773,098	804,456
 14. Analysis of current liabilities and long term creditors		
Creditors	19,791	11,020
Other Creditors (External Organisations)	5,977	5,416
Total Current Liabilities	25,768	16,436

15. Capital commitments and contingent liabilities

At the 31 st August 2022 the Churches have no capital commitments.

No Contingent liabilities were identified at 31st August 2022 (2020/21 £0).

16. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
General Fund	125,601	225,437	(233,767)	94		117,365	The general purpose of the church
Wellspring Café, St Georges	25,621					25,621	Ministry set up to run café for local community with view to assist vulnerable members.
Designated Alice Cox Legacy	191,206	892	(542)			191,556	For various mission projects
Designated BMC Mission Centre	76,242	9,468	(21,243)	105		64,572	Welcome Inn Intergenerational Café
Designated Residual Tape, St Georges	296					296	Tapes for ministry
Designated Residual Mission, St Georges	1,072					1,072	For the use of specific mission work
Designated Legacies, Trinity	52,922	248	(151)	(170)		52,849	Legacy left to the church to support the work of various projects
Designated Building Repair, Trinity	58,247					58,247	For building repairs
Designated Mini Bus, Trinity	13,158	102		170		13,430	For maintenance of mini bus
Designated Legacies, Victoria Park	69,650	10,000				79,650	Monies left to continue purposes of ministry
Designated Memorial Gifts, Victoria Park	9,418					9,418	Monies left to continue purposes of ministry
Designated Projector, Victoria Park	83					83	For maintenance of church projector
Total amount of designated funds						496,794	
Totals	623,516	246,147	(255,703)	199	0	614,159	

Restricted Funds

Fund Name	Opening Balance as	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
Benevolence	(544)					(544)	Support of individuals in specific need to be used at the discretion of the Superintendent Minister
Messy Church, St Georges	242					242	Support of Junior church
Young Peoples Fund, St Georges	18,116	76				18,192	Support of Youth work
Young Peoples Fund, Victoria Park	342					342	Support of Youth work
Homeless Project, St Georges	106					106	Support of local project assisting the homeless
Mullins Trust, Trinity	254					254	Support teaching on ministry
Moss 'Bible Fresh', Trinity	199					199	Support teaching on ministry
Encounter, Trinity	100					100	Support teaching on ministry
Restricted donations - Alpha, Trinity	39					39	Support teaching of Alpha course & ministry
Restricted donations - Toddlers, Trinity	685	900				1,585	Provision of materials for running toddler group
Toddlers, Winton	(3)	420	(109)			308	Provision of materials for running toddler group
Holiday project	385					385	Support of Youth work
BMC Foodbank	173	0	0			173	Support ministry work in the community
Mission work @ Trinity	1,953					1,953	Support of mission work
Mission work @ Winton	1,000					1,000	Support of mission work
Mission work @ BMC Godly Play	0	4,000	(1,954)			2,046	Support teaching on ministry
Internal Organisations	43,941	5,909	(4,073)			45,777	Individual orgs. under control of church council
Church Buildings Fund	12,553,896		(3,024)			12,550,872	Church land & buildings and equipment
Totals	12,620,884	11,305	(9,160)	0	0	12,623,029	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	What the income is used for
TMCP Fund 19269, Trinity	107,995	508	(309)	(199)		107,995	Support of Youth work
Victoria Park Sunday School TCMP 12411	378	2	0		(49)	331	Support of Junior church
Totals	108,373	510	(309)	(199)	(49)	108,326	

Note 16 Continued

SUMMARY	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	125,601	225,437	(233,767)	94	0	117,365
Designated Funds	497,915	20,710	(21,936)	105	0	496,794
Sub- total General/Designated	623,516	246,147	(255,703)	199	0	614,159
Restricted Funds	12,620,884	11,305	(9,160)	0	0	12,623,029
Endowment Funds	108,373	510	(309)	(199)	(49)	108,326
TOTAL	13,352,773	257,962	(265,172)	0	(49)	13,345,514

Internal Organisations (see note 16)

St George's

	Opening balance	prior period receipts	prior period payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Mothers & Toddlers	218				(218)		0
18/80	383				(383)		0
Total	601	0	0	0	(601)	0	0

Trinity

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Smile	626						626
2nd Bournemouth Boys Brigade	13,829			3,064			16,893
Total	14,455	0	0	3,064	0	0	17,519

Victoria Park

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Parents and Toddlers	34			490	(94)		430
Wednesday Group	300			1,416	(35)	(1,000)	681
Drama Group	4,179		(1,020)	205	(141)	(100)	3,123
Badminton Group	261			443	(286)		418
Stay a While *	6,285			6			6,291
Flower Fund	804				(49)		755
Carpet bowls	103					(103)	0
Sunday Explorers **	566						566
Girls Brigade	375				(375)		0
Westbourne Fellowship ***	13,751			64	(37)		13,778
Total	26,658	0	(1,020)	2,624	(1,017)	(1,203)	26,042

Winton

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Tuesday Fellowship	848			332	(267)	(200)	713
Open House	72			272	(130)	(150)	64
Flower Fund	854			617	(485)		986
Total	1,774	0	0	1,220	(881)	(350)	1,763

BMC Sleepsafe	453					0	453
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Total

£ 45,777

Cash held in designated bank accounts (included in above totals):	
* Bank balance held in CFB Stay a While (Int Org)	1,443.82
** Bank balance held in CFB VPSS (Int Org)	226.36
** Bank balance held in CFB VPSS 2 (Int Org)	342.84
*** Bank balance held in CFB Westbourne (Int Org)	626.09
*** Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151.09
Total	15,790.20

Residual balance St George's

35

Total (less cash deposits ex. Sleepsafe)

£ 29,569

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

17. Related party transactions

Transactions with Trustees disclosed in Note 8 of these accounts. A donation of £1,000 was made to Sea Change Mgt Ltd who run Wesley's Cafe at The Spire (Poole Methodists) to support the 'Kids Go Free' scheme to offer free meals to children during the school holidays.

Statement of Financial Activities (SOFA continued) for the year ended 31 August 2022

18. For information only - Money received and passed on to External Organisations

Name of Church	2022-21	2020-21
St George's		
Balance brought forward from last year	253	253
Offerings/Gifts - received for External Organisations	-	-
Offerings/Gifts - passed to External Organisations	-	-
Balance carried forward	253	253
Trinity		
Balance brought forward from last year	727	727
Offerings/Gifts - received for External Organisations	305	-
Offerings/Gifts - passed to External Organisations	-	-
Balance carried forward	1,032	727
Victoria Park		
Balance brought forward from last year	2,649	2,526
Offerings/Gifts - received for External Organisations	3,827	848
Offerings/Gifts - passed to External Organisations	(3,843)	(725)
Balance carried forward	2,633	2,649
Winton		
Balance brought forward from last year	1,787	1,534
Offerings/Gifts - received for External Organisations	272	253
Offerings/Gifts - passed to External Organisations	-	-
Balance carried forward	2,059	1,787

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2022

19. Volunteers

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment. No attempt has been made by the Church to value the non-monetary contributions to the Church in monetary terms.

20. Reconciliation of net income & expenditure to net cash flow from operating activities

	2022 £	2021 £
Net Movement in funds per SOFA	(7,259)	(34,744)
Interest receivable	(2,414)	(1,616)
Depreciation of tangible fixed assets	3,024	3,224
(Losses)/Gains on investments	49	(5)
Decrease in stock	291	0
(Increase)/Decrease in debtors	(30,665)	45,856
Increase/(Decrease) in creditors	9,332	(71,675)
Net cash flow from operating activities	(27,642)	(58,960)

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

21. Welcome Inn Café @ Victoria Park

Income

Café takings (from May 2022)

Expenses

Food & Drinks

Kingdom coffee direct

Bank charges

Sub-total expenses per café records

Food & Drinks - accrued expenses at 31st August 2022

Salaries

Other sundries inc. cleaning & mobile phone costs

Advertising

Small Equipment

Kennett Coffee Equipment hire

Sub-total expenses financed by Legacy

TOTAL Expenses

NET EXPENDITURE

	2022 £	2022 £	2021 £
		9,468	0
	2,553		
	537		
	119		
	3,209		0
	550		
	3,759		
	14,532		1,901
	523		
	229		
	859		
	1,341		1,342
	17,484		3,243
		21,243	
		(11,775)	(3,243)

BOURNEMOUTH METHODIST CHURCH

England & Wales - Charity number 1172154

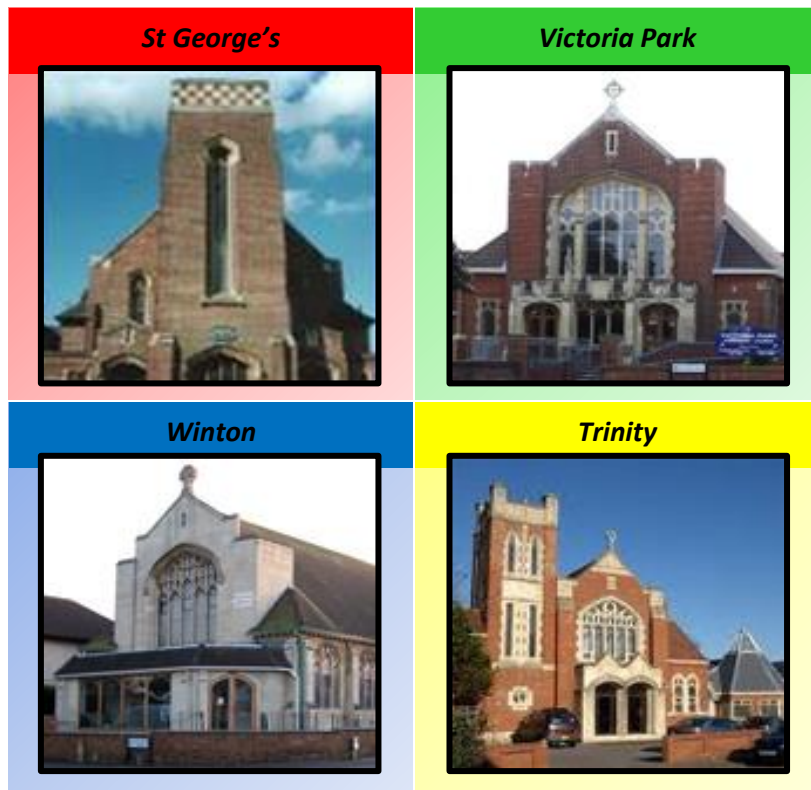
Accounts



BOURNEMOUTH methodists

UNAUDITED ACCRUAL ACCOUNTS
2020-21

For the year ended 31 August 2021



Bournemouth Methodist Church is part of the
Poole Bay Methodist Circuit and Southampton District (26/09)

TRUSTEE'S ANNUAL REPORT

Introduction

The Bournemouth Methodist Church (also referred to as Bournemouth Methodists) was formed on 1st September 2016 as a result of the joining together of four churches located in the Bournemouth area, with the aim to share resources to better fulfil its mission and to be more efficient in its governance. The four churches (now referred to as Mission Centres) are St George's, Trinity, Victoria Park and Winton Methodist. St George's and Trinity were both registered charities prior to joining together. Both charities have since been closed and the assets of all four of the mission centres have been transferred to Bournemouth Methodists.

Aims

Charity objective is to act as a Resource provider within the area around Bournemouth for the Methodist church:

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 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.

Objectives and Activities

The Church invites people to lead lives inspired by Jesus Christ through acts of worship, service, care, social action and ministry. As part of the worldwide Christian Church, the objectives of the Bournemouth Methodist Church are to preach the Christian message, providing facilities for Christian worship and to serve the needs of the local community.

We strive to do this by:

Providing a welcoming environment for Christian worship, teaching and activities in a variety of ways suitable for all.

Explaining our faith to anyone who wishes to hear about it.

Reflecting the love of God for humanity in all our activities.

Seeking to be a hub for the local community, based around a Christian ethos but open to those of any faith or none.

Researching, listening and responding to the needs of the people around us.

Working and sharing with local charities, community groups and other faith-based organisations to realise greater opportunities to help those in need.

Being open to different viewpoints, ideas and ways of operating whilst retaining our Christian beliefs.

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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

The Bournemouth Methodist Church monitors its activities and success via a number of internal forums – Property & Finance, Mission & Outreach, Worship & Spirituality and via the Pastoral Secretaries. Each of these groups discuss new ideas and existing issues, relevant to that forum and make recommendations to the Church Council (Trustee body). They also ensure that activities agreed by the Church Council are carried out.

Activities

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. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

The large majority of the charity's Trustees take on this responsibility on a voluntary basis.

The Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewards and Local Preachers Trainers.

Bournemouth Methodist Church carries out a range of activities in pursuance of its mission.

The trustees consider that these activities, summarised below, provide benefit to those who are members of the Church and the wider community of Bournemouth.

Acts of worship and pastoral care

Bournemouth Methodists offers the opportunity for people to participate in Sunday worship every week and at additional times in the Christian calendar as advertised in the Poole Bay Circuit Preaching, available to the general public via the Poole Bay Methodist Circuit website and on church notice boards.

The Church produces a quarterly preaching plan to ensure regular acts of worship take place at each of its four mission centres. These are open to all people, without charge.

The pastoral care of the mission centres is shared by three Ministers, stationed by the Methodist Church of Great Britain.

The continuation of the Covid pandemic enforced closures of the churches during various times in the year and worship material was subsequently provided through a downloaded audio service or a printed version. In addition, Zoom services were arranged. These services were advertised on the Poole Bay Circuit Website.

Baptisms, Weddings and Funerals

The Ministers conducted baptisms, weddings and funerals at each of the mission centres. These services are available at the discretion of the Minister. No charge is made for baptisms. A modest set fee is usually charged for weddings and funerals.

Achievements and Performance

There was a refocus on the Circuit's intergenerational aims, with a new initiative Gather, Grow, Go getting underway to reach out to the churches local community and encourage a wider membership worshipping together.

The mission centres have continued to be paired for worship planning to ensure that a breadth of different styles of worship can be offered in the Bournemouth area. Where there may be a traditional service being conducted at one church, there is a more contemporary style being offered nearby.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

Victoria Park's intergenerational café known as 'The Welcome Inn' opening scheduled for March 2020 was further delayed due to the Covid pandemic. After a long wait and a lot of hard work we are pleased to report the café opened on the 18 May 2022. This project has largely been funded by a legacy left to the church that was designated for missional purposes.

The mission centre at Southbourne (Trinity) planning for the initiative for a Soft Play Area and Café (known as 'The BOAT') short for "Best Of All Things (or Times) at Trinity" stopped in March 2020 due to the Covid pandemic and has not resumed.

The start of the Stay-Safe (Trinity) initiative to aid local rough sleepers by providing agency engagement, voluntary work and other activities has been greatly aided by the Trinity church congregation.

The Trussell Trust Foodbank centre who moved into the St George's site in Boscombe during April 2018 have continued to see demand grow. Faithworks Wessex continue to work out of the Winton site to support vulnerable individuals (including running workshops and addiction recovery courses). Sleep Safe, an initiative by BCARS (Bournemouth Christians Alongside Rough Sleepers) and Faithworks provide an emergency bed scheme for local rough sleepers. Bournemouth Methodist Church are pleased to be able to continue in partnership with these charities to help to alleviate poverty, addiction, homelessness and social isolation.

Public Benefit

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

Financial Review of the Year

Income Trends

Church income is primarily drawn from the Sunday collections, donations and legacies receipts paid by the four church congregations. The total giving income for the year of £106,012 was lower than the previous year of £139,334 and approximately 50% lower than pre-covid income levels of £158,856 (YE18-19) mainly due to the closure of churches for covid pandemic restrictions disrupting the worship patterns of the churches congregations .

The rental income of £53,234 relates to the hire of the church halls, etc to various groups in the community compared with the previous year's income of £54,336. This was still lower than pre covid lettings income of £91,797 (YE18/19) due to closure of the church buildings during November 2020 and between January to March 2021 along with some social distancing restrictions continuing until July 2021.

The Circuit supported the Bournemouth churches with the amount of £15,206 (2019-20 £17,946) to cover loss of income due to the covid pandemic. HMRC Furlough grants for lay employee wages of £9,803 (£7,893 YE19-20) were claimed for the period.

Expenditure Trends

Total expenditure of £120,308 was lower than the previous year's expenditure of £156,811 (these figures exclude assessments and internal organisations expenditure).

The major cost during 2020-21 was the assessment payment to the Poole Bay Methodist Circuit. This amounted to £102,017 compared to the 2019/20 figure of £131,000. The total amount paid to the Circuit during the year was £104,784 which included a payment of £2,767 in lieu of the 21/22 assessment.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs of its Ministers.

Other expenditure includes £54,675 covering utilities (insurance, heat & light, water) and £19,737 covering total costs for maintaining the church buildings.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

Fund balances

The total funds held at 31 August 2021 are £13,352,773. A detailed analysis of the funds is set out in Note 16.

FUNDS

Unrestricted General	£125,601
Designated Funds General	£497,915
Restricted Funds General	£ 66,988
Endowment Funds	£108,373
Restricted – Fixed Assets	£12,553,896
TOTAL	<u>£13,352,773</u>

The designated funds are monies set aside for missionary and gifting purposes along with travel and specific equipment.

Reserves Policy

The Reserves Policy relates to those unrestricted funds (£125,601 as 31st August 2021) that we need to ensure are available to meet the day-to-day running costs of the Circuit. We aim to hold a minimum sum equivalent to six months expenditure i.e. £117,001, as recommended by the Methodist Church of Great Britain.

The Trustees consider this amount to be sufficient to meet any unforeseen item of expenditure in the short term and for funding planned activities in the event of any inability to raise the full funds required to meet its obligations during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Basis of preparation and legal framework

The Charity's Annual Report and Accounts for the year ended 31st August 2021 have been prepared under the Charities Act 2011 in accordance with the 2015 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the update bulletin.

Full name of charity: Bournemouth Methodist Church

Other names used by Charity: Bournemouth Methodists, BMC

Charity Number: 1172154 Date of registration: 20 March 2017

Main contact address: BMC Office, c/o Victoria Park Methodist Church, Edgehill Road, Bournemouth, BH9 2QG

The members of the Bournemouth Methodist Church meeting are the Church Trustees, membership being made up of Church Council office holders, Ministers and representatives appointed by the local Churches.

Circuit Ministers and Officers

Accountant Rothmans LLP

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

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

Church Council Meeting Membership as at 31st August 2021

Church Council Trustees

	Elected	Resigned
Church Council Secretary		
Sarah Joy	19.11.2019	
Church Treasurer		
Alan McCoy	09.11.2016	
Active Circuit Ministers		
Rev Tony Cavanagh	09.11.2016	
Rev Roberto Viana	09.11.2016	
Deacon Suzie Viana	09.11.2016	
Bournemouth Senior Steward		
Tony Fernand	09.11.2016	
St George's		
Denis Dean	09.11.2016	09.05.2022
Ian Underwood	09.11.2016	
Dr Julian Tawn	09.09.2019	
Trinity		
Lesley Fernand	09.11.2016	
Val Roantree	29.11.2017	
Janet Drayton	09.11.2016	
Ray Drayton	19.11.2019	
Margaret Bray	29.11.2017	
Bridget Bolt	09.09.2019	
Elizabeth Graham	08.05.2022	
Victoria Park		
Carol Joy	09.11.2016	
Anita Hazell	09.11.2016	
Glenys Lewer	09.11.2016	
Ros Murray	09.11.2016	
Paul Parkes	25.06.2019	
Edward Lyness	04.11.2021	02.05.2022
June Adams	08.05.2022	
Winton		
Becca Thompson	09.11.2016	
Sue Saunders	09.11.2016	
Pam Brown	09.11.2016	
Pat Goodhall	09.11.2016	
Marion King	05.09.2018	
Margaret Harrison	19.11.2019	09.05.2022
Paul Thompson	08.05.2022	
Anita Curtis	08.05.2022	
Jean James	08.05.2022	

Note: Trustee list includes resignations and appointments from 1st September 2020 until the date the accounts were signed.

Structure, Governance and Management

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined with the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in the Methodist Church' is given to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Church Council are Trustees of the Bournemouth Methodist Church. The membership of the Church Council is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers are ex officio members of the Church Council Meeting.

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Church should run and the Methodists Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

Lay employee's remuneration is discussed by the Church Council and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Bournemouth Methodists are part of the Southampton District and are also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and reported by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Within the individual churches all expenditure is authorised by an appropriate elected person.

The most significant risks faced by the Church are:

Environmental or External factors

Pandemic

After the accounting year end, the world has been affected by the COVID pandemic, all sectors and governments worldwide are facing challenges associated with the economic conditions resulting from efforts to address it. Government safeguarding and other guidelines are being followed by each church. Assistance in the form of grants for loss of income have been provided to the churches by the Circuit.

Other external factors

Changes to government policy which may result in a negative impact to the charity i.e. change of regulations, law, taxation. To address this risk the Trustees ensure they remain up to date with changes in legislation and engage professional advisors where appropriate.

Governance Risks

The Trustees may lack relevant skills or commitment. The Church may find it difficult to fill these roles. To address this risk the Methodist Church of Great Britain provides guidance for managing trustees on its website and via the Constitutional Practice & Discipline (CPD) of the Methodist Church and guidance on the recruitment of volunteers via its Safer Recruitment Policy.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

Operational Risks

Employment issues such as volunteers who may lack competencies and the ability to recruit or retain key staff. To address this risk the Methodist Church of Great Britain provides recruitment advice via its Safer Recruitment guidelines and via a District Employment Advisor. The Methodist Church has adopted the payment recommendations of the Living Wage Foundation.

Financial Risks

Loss of income may arise from a decline in the membership of the Church due to dependency on limited income sources such as donations and legacies. To address this risk the Church aims to encourage membership by offering a breadth of different styles of worship and engaging with the local community to raise awareness of its Mission.

Compliance Risks

Potential non-compliance with legislation. To address this risk the Trustees ensure that they follow the guidance issued by the Methodist Church and the Charities Commission.

Fundraising

Whilst the church is very grateful for the voluntary donations received from its members and the wider community it does not actively engage in fundraising activities. The church does not use professional fundraisers or involve commercial participants. It is not a member of any voluntary fundraising schemes or standards for fundraising regulations. There have been no complaints about fundraising activities in the year.

Plans for the Future

Due to the COVID19 virus epidemic all the Bournemouth Methodist churches closed for worship on the 24 March 2020. From August/September onwards a phased re-opening to prayer, church services and other activities are gradually resuming.

Each church has needed to comply with government safeguarding & other guidelines and this will/has determined if, and when, each church building is able to open for worship and other activities.

The closure of church buildings for all except essential services provided i.e. foodbank (St Georges) and Faithworks (Winton) has resulted in the loss of income from lettings, cash & envelope offertories and all other activities. The new mission projects have also been put on hold for the time being.

The implications of all this on the Bournemouth Methodists moving forward are not yet fully known. The trustees will continue to consider how best to deal with the changed environment and uncertainty.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Bournemouth Methodist Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Church and in the Mission Centres.

The Bournemouth Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustee Responsibilities

The law applicable to charities in England and Wales require the Trustees of Bournemouth Methodist Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

Your attention is to be drawn to the fact that the charity has prepared the accounts (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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

The Trustees approved this report on 13 January 2023. The report was signed on their behalf by:

A Cavanagh

.....

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

Independent Examiner's Report to the Trustees of the Bournemouth Methodist Church

I report to the trustees on my examination of the accounts of the Bournemouth Methodist Church ('the Charity') for the year ended 31 August 2021.

Responsibilities and basis of report

As the trustees of the Charity 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 Charity'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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the 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.

S A Sullivan

Susan Sullivan
FCA
Rothmans LLP
Chartered Accountants
Avebury House
St Peter Street
Winchester
Hampshire
SO23 8BN

Date: 13 January 2023

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

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

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020-21	Total 2019-20
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					106,012	139,334
- Collections and tax credit		97,385				97,385	124,314
- Donations		2,113	350			2,463	9,560
- Legacies		5,164		1,000		6,164	5,460
Charitable activities	5					54,820	66,176
- Fund raising		100				100	5,841
- Others		53,820		900		54,720	60,335
Investments	6	362	817	71	364	1,614	4,906
Other	7					36,806	53,312
- Internal organisations				11,049		11,049	25,638
- Charitable income		24,444	1,313			25,757	27,674
Total Income		183,388	2,480	13,020	364	199,252	263,728
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	24,441	1,901			26,342	36,839
Circuit Assessment		104,784				104,784	131,000
Maintenance on Church buildings and property		19,737				19,737	21,946
Telephone and Travel		4,286				4,286	3,079
Utilities (insurance, heat and light, water, etc)		54,675				54,675	62,023
Depreciation	11			3,224		3,224	4,365
Office Expenses		681				681	1,014
Internal organisations				8,909		8,909	21,217
Professional Fees	9	4,800				4,800	4,800
Write off		1,950				1,950	1,698
Other expenditure		2,379	1,827	191	216	4,613	21,047
Total charitable expenditure		217,733	3,728	12,324	216	234,001	309,028
Net income/(expenditure)		(34,345)	(1,248)	696	148	(34,749)	(45,300)
Transfers between funds		147			(147)	0	0
Gains on investment assets					5	5	2
Net movement in funds	20	(34,198)	(1,248)	696	6	(34,744)	(45,298)
Total funds brought forward		159,799	499,163	12,620,188	108,367	13,387,517	13,432,815
Total funds carried forward		125,601	497,915	12,620,884	108,373	13,352,773	13,387,517

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

Balance Sheet as at 31 August 2021

Notes	Unrestricted £	Designated (Unrestricted) £	Restricted £	Endowment Funds £	Totals 2021 £	Totals 2020 £
Fixed Assets						
Land & Buildings	11		12,525,008		12,525,008	12,525,008
Equipment	11		28,888		28,888	32,112
Investments	12			271	271	266
Total fixed assets		0	12,553,896	271	12,554,167	12,557,386
Current Assets						
Stock held for Circuit	13	291			291	291
Debtors and Prepayments	13	10,295			10,295	56,151
Cash at Bank and in hand	13	37,200	106,155	10,764	154,119	214,057
Trustees for Methodist Church Purposes deposits		88,835	242,859	13,153	108,102	452,949
Central Finance Board Deposits		0	148,901	20,719	169,620	169,470
Monies held by Internal Orgs.			27,768		27,768	25,716
Total current assets		136,621	497,915	72,404	108,102	815,042
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	14	11,020		5,416	16,436	88,111
Net current assets (liabilities)		125,601	497,915	66,988	108,102	798,606
Total assets less current liabilities		125,601	497,915	12,620,884	108,373	13,352,773
Net assets		125,601	497,915	12,620,884	108,373	13,352,773
Funds of the Church						
Unrestricted funds		125,601	497,915		623,516	658,962
Restricted funds			12,620,884		12,620,884	12,620,188
Endowment funds				108,373	108,373	108,367
Total Funds	16	125,601	497,915	12,620,884	108,373	13,352,773

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees on 13 January 2023 and were signed on their behalf by:

A Cavanagh

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

Cash Flow Statement

	Note	2021	2020
		£	£
Cash outflow/inflow from operating activities	20	(58,960)	10,689
		<hr/>	<hr/>
Net cash flow from operating activities		(58,960)	10,689
Cash flow from investing activities:			
Interest received		1,616	4,906
		<hr/>	<hr/>
Net decrease/increase in cash and cash equivalents		(57,344)	15,595
Cash and cash equivalents at 01/09		<hr/>	<hr/>
		861,800	846,205
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		804,456	861,800
		<hr/>	<hr/>
Cash at bank and in hand		351,507	409,243
		<hr/>	<hr/>
Short term deposits		452,949	452,557
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		804,456	861,800
		<hr/>	<hr/>

Note to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Funds

The funds held constitute:

General funds held for any purpose of the Church which are unrestricted and can be used for a variety of purposes.

Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular use or project, without restricting or committing the funds legally.

Restricted funds held for a specific purpose include funds held by Internal Organisations within the church and Endowment funds which are investment funds.

Details of each material fund and the purpose of those funds are disclosed in note 16. Any funds may be represented by more than just cash.

3. Church Buildings

The balance sheet carrying value of the churches premises as at 1 September 2015 of £12,525,008 will be 'frozen' and moving forward the trustees will continue to use this value as a 'deemed' historical cost figure under FRS102.

Accounting policies

Public benefit entity

The Bournemouth Methodist Church meets the definition of a public benefit under FRS02. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

Basis

These accounts have been prepared on the basis of historical cost, except the 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.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £sterling, rounded to the nearest pound.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP.

Going Concern

Based on the monetary assets and human resources available at 31 August 2021, the trustees believe that the Church is a going concern and these accounts are prepared on a going concern basis.

Income Recognition

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

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. No attempt is made to measure the value of services donated by volunteers.

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 the outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing to Church to pay out resources. Expenditure is allocated to the activities the Charity undertakes in proportion to the level of resources used by each activity. During the current and previous years all expenditure has related to the single activity of furthering the Mission of the Methodist Church.

Donations

Donations made by the Church are recognised in full at the time of agreement or when the Church accepts that there is legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as 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 in the accounts at the deemed historical cost figure. No depreciation is provided on the buildings because the trustees consider the current residual fair value to not be less than the acquisition cost. All properties are owned by the Methodist Church of Great Britain. The Church Trustees are the Managing Trustees.

Fixtures, fittings and equipment are depreciated on a straight-line basis over the estimated life of the asset of 5 to 15 years.

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 are stated at the amounts owed to the Church or prepaid. The liquid funds of bank balances and deposit account balances are shown as realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Church. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

Loans

Where concessionary loans (ie free of interest) are made to (or received by) the Church and are repayable after more than one year, they are initially recognised at the amount paid or received, with the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary. There were no loans outstanding at 31st August 2021.

Charity Merger

The Bournemouth Methodist Church was formed on 1st September 2016 as a result of the merger of four charities in the Bournemouth area. The four combining charities were St George's Methodist Church, Trinity Methodist Church, Victoria Park Methodist Church and Winton Methodist Church.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

4. Donations and legacies	Unrestricted	Designated	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£
Collections	81,874				81,874	107,571
Tax credits	15,511				15,511	16,743
Donations *	2,113	350			2,463	9,560
Legacies/ Memorial gifts	5,164		1,000		6,164	5,460
Total	104,662	350	1,000	0	106,012	139,334

* included in donations are transfers from internal organisations of £1,812.50 (YE20 £8,621).

5. Charitable activities	Unrestricted	Designated	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£
Fundraising	100				100	5,841
Lettings	53,234				53,234	54,336
Other	586		900		1,486	5,999
Total	53,920	0	900	0	54,820	66,176

6. Investment income	Unrestricted	Designated	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£
Central Finance Board	48		26		74	472
CAF Current	16				16	288
TMCP Endowment Interest				364	364	930
Other TMCP	298	817	45		1,160	3,216
Total	362	817	71	364	1,614	4,906

7. Other income	Unrestricted	Designated	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£
Internal Organisations income			11,049		11,049	25,638
HMRC Furlough grants	8,490	1,313			9,803	7,893
Poole Bay Methodist Circuit grant for loss of income due to covid pandemic	15,206				15,206	17,946
Other charitable income	30				30	1,835
Insurance claim	718				718	0
Total	24,444	1,313	11,049	0	36,806	53,312

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

8. Payment to Trustees

	2021	2020
	Total	Total
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting		
Total amount paid to S. Toffoletti as Café Manager	£ 1,901	15,257
Number of trustees who were paid wages in the capacity of Café Manager/general assistant	1	1
There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.		
Total amount paid	£ 1,347	360
Number of trustees who were paid business expenses	4	6
	2021	2020
	Total	Total

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 4,800	4,800
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ 0	0

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 26,342	36,839
Total staff costs	£ 26,342	36,839

No employee earned more than £60,000 per annum (2019: nil)

Average number of staff employed during the year were:

Average Full Time Equivalent (FTE) number of staff employed during the year were:	4	5
	1.2	1.6

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

8. Payment to Trustees

	2021	2020
	Total	Total
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting		
Total amount paid to S. Toffoletti as Café Manager	£ 1,901	15,257
Number of trustees who were paid wages in the capacity of Café Manager/general assistant	1	1
There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.		
Total amount paid	£ 1,347	360
Number of trustees who were paid business expenses	3	6
	2021	2020
	Total	Total

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 4,800	4,800
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ 0	0

10. Paid employees

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Gross wages, salaries and benefits in kind	£ 26,342	36,839
Total staff costs	£ 26,342	36,839

No employee earned more than £60,000 per annum (2019: nil)

Average number of staff employed during the year were:

Average Full Time Equivalent (FTE) number of staff employed during the year were:	4	5
	1.2	1.6

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

11. Tangible Fixed Assets

	Church (non investment) land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	12,525,008	72,667	12,597,675
Additions			0
Disposals			0
Transfers* (+/-)			0
Balance carried forward	12,525,008	72,667	12,597,675
Accumulated depreciation			
Balance brought forward		40,555	40,555
Depreciation charge for year		3,224	3,224
Disposals			0
Transfers* (+/-)			0
Balance carried forward	0	43,779	43,779
Net book value			
Brought forward	12,525,008	32,112	12,557,120
Carried forward	12,525,008	28,888	12,553,896

The church properties at 31st August 2020 are valued at the balance sheet carrying value as at 1 September 2015 of £12,525,008 (deemed historical costs under FRS102).

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

12. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values	2021 Total £	2020 Total £
Carrying (market) value at beginning of year	266	264
Add: additions to investments at cost		
Less: disposals at carrying value		
Net gains on revaluation	5	2
Carrying (market) value at end of year	271	266

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

13. Analysis of current assets	2021 Total £	2020 Total £
Stock	291	291
Debtors and prepayments		
Prepayments	7,040	7,802
Accrued income	1,766	19,990
Other debtors - Gift Aid reclaims	1,489	28,359
Total debtors and prepayments	10,295	56,151
Analysis of cash at bank		
Bank balance held in Natwest Current Account	55,589	72,101
Bank balance held in Natwest Current Account (BMC Mission)	78,990	76,154
Bank balance held in CAF Current Account	6,050	9,467
Bank balance held in CAF Gold	126,940	169,939
Cash held	203	203
Bank balance held in CFB General	10,813	10,651
Bank balance held in CFB Minibus	24,435	24,337
Bank balance held in CFB Young People	18,117	18,092
Bank balance held in CFB VPSS (Int Org)	225	225
Bank balance held in CFB VPSS 2 (Int Org)	341	341
Bank balance held in CFB Westbourne (Int Org)	598	581
Bank balance held in CFB Stay a While (Int Org)	1,438	1,436
Bank balance held in TMCP Fund 21735 Alice Cox	190,001	189,742
Bank balance held in TMCP Fund 12411 (Sunday School Endowment - Int Org)	107	106
Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,153	13,151
Bank balance held in TMCP Fund 18157 Gladys Jones Bequest	11	11
Bank balance held in TMCP Fund 19269 (Endowment)	107,995	107,995
Bank balance held in TMCP Fund 10393 (Legacies)	52,858	52,850
Bank balance held in TMCP Fund 21174 Eric Burroughs Bequest	87,801	87,681
TMCP 22140 Jean Turner Bequests	1,023	1,021
Other Accounts held by Internal orgs - not in Church control	27,768	25,716
Total Cash and Bank	804,456	861,800
14. Analysis of current liabilities and long term creditors		
Creditors	11,020	28,496
Creditors (Assessment)	0	54,575
Other Creditors (External Organisations)	5,416	5,040
Total Current Liabilities	16,436	88,111

15. Capital commitments and contingent liabilities

At the 31 st August 2021 the Churches have no capital commitments.

No Contingent liabilities were identified at 31st August 2021 (2019/20 £0).

16. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
General Fund	159,799	183,388	(217,733)	147		125,601	The general purpose of the church
Wellspring Café, St Georges	25,621					25,621	Ministry set up to run café for local community with view to assist vulnerable members.
Designated Alice Cox Legacy	190,946	639	(379)			191,206	For various mission projects
Designated BMC Mission Centre	77,822	1,663	(3,243)			76,242	Wellcome Intergenerational Café
Designated Residual Tape, St Georges	296					296	Tapes for ministry
Designated Residual Mission, St Georges	1,072					1,072	For the use of specific mission work
Designated Legacies, Trinity	52,850	178	(106)			52,922	Legacy left to the church to support the work of various projects
Designated Building Repair, Trinity	58,247					58,247	For building repairs
Designated Mini Bus, Trinity	13,158					13,158	For maintenance of mini bus
Designated Legacies, Victoria Park	69,650					69,650	Monies left to continue purposes of ministry
Designated Memorial Gifts, Victoria Park	9,418					9,418	Monies left to continue purposes of ministry
Designated Projector, Victoria Park	83					83	For maintenance of church projector
Total amount of designated funds						497,915	
Totals	658,962	185,868	(221,461)	147	0	623,516	

Restricted Funds

Fund Name	Opening Balance as	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
Benevolence	(844)	300				(544)	Support of individuals in specific need to be used at the discretion of the Superintendent Minister
Messy Church, St Georges	242					242	Support of Junior church
Young Peoples Fund, St Georges	18,091	25				18,116	Support of Youth work
Young Peoples Fund, Victoria Park	342					342	Support of Youth work
Homeless Project, St Georges	106					106	Support of local project assisting the homeless
Mullins Trust, Trinity	254					254	Support teaching on ministry
Moss 'Bible Fresh', Trinity	199					199	Support teaching on ministry
Encounter, Trinity	100					100	Support teaching on ministry
Restricted donations - Alpha, Trinity	39					39	Support teaching of Alpha course & ministry
Restricted donations - Toddlers, Trinity	685					685	Provision of materials for running toddler group
Toddlers, Winton	76		(79)			(3)	Provision of materials for running toddler group
Holiday project	385					385	Support of Youth work
BMC Foodbank	173					173	Support ministry work in the community
Mission work @ Trinity	1,353	600				1,953	Support of Youth work
Mission work @ Winton	0	1,000				1,000	Support of Youth work
Internal Organisations	41,867	11,095	(9,021)			43,941	Individual orgs. under control of church council
Church Buildings Fund	12,557,120		(3,224)			12,553,896	Church land & buildings and equipment
Totals	12,620,188	13,020	(12,324)	0	0	12,620,884	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	What the income is used for
TMCP Fund 19269, Trinity	107,995	363	(216)	(147)		107,995	Support of Youth work
Victoria Park Sunday School TCMP 12411	372	1	0		5	378	Support of Junior church
Totals	108,367	364	(216)	(147)	5	108,373	

Note 16 Continued

SUMMARY	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	159,799	183,388	(217,733)	147	0	125,601
Designated Funds	499,163	2,480	(3,728)	0	0	497,915
Sub- total General/Designated	658,962	185,868	(221,461)	147	0	623,516
Restricted Funds	12,620,188	13,020	(12,324)	0	0	12,620,884
Endowment Funds	108,367	364	(216)	(147)	5	108,373
TOTAL	13,387,517	199,252	(234,001)	0	5	13,352,773

Internal Organisations (see note 16)

St George's

	Opening balance	prior period receipts	prior period payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Mothers & Toddlers	218						218
18/80	383						383
Total	601	0	0	0	0	0	601

Trinity

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Smile	626						626
2nd Bournemouth Boys Brigade	13,219			1,610	(1,000)		13,829
Total	13,845	0	0	1,610	(1,000)	0	14,455

Victoria Park

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Parents and Toddlers	246			439	(213)	(438)	34
Wednesday Group	300						300
Drama Group	5,159			20		(1,000)	4,179
Badminton Group	260			1			261
Stay a While *	3,636			8,877	(5,553)	(675)	6,285
Flower Fund	834				(30)		804
Carpet bowls	0			103			103
Sunday Explorers **	566						566
Girls Brigade	375						375
Westbourne Fellowship ***	13,818			45	(112)		13,751
Total	25,194	0	0	9,485	(5,908)	(2,113)	26,658

Winton

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Tuesday Fellowship	848						848
Open House	72						72
Flower Fund	854						854
Total	1,774	0	0	0	0	0	1,774

BMC Sleepsafe	453					0	453
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Total

£ 43,941

Cash held in designated bank accounts (included in above totals):

* Bank balance held in CFB Stay a While (Int Org)	1,437.81
** Bank balance held in CFB VPSS (Int Org)	224.91
** Bank balance held in CFB VPSS 2 (Int Org)	341.41
*** Bank balance held in CFB Westbourne (Int Org)	597.53
*** Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,152.88
Total	15,754.54

Residual balance St George's

35

Total (less cash deposits ex. Sleepsafe)

£ 27,768

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2021

17. Related party transactions

There were no related party transactions during the period (2019-20 £0) except for the transactions with Trustees disclosed in Note 8 of these accounts.

18. For information only - Money received and passed on to External Organisations

Name of Church	2020-21	2019-20
St George's		
Balance brought forward from last year	253	(318)
Offerings/Gifts - received for External Organisations	-	617
Offerings/Gifts - passed to External Organisations	-	(46)
Balance carried forward	253	253
Trinity		
Balance brought forward from last year	727	444
Offerings/Gifts - received for External Organisations	-	283
Offerings/Gifts - passed to External Organisations	-	-
Balance carried forward	727	727
Victoria Park		
Balance brought forward from last year	2,526	1,868
Offerings/Gifts - received for External Organisations	848	658
Offerings/Gifts - passed to External Organisations	(725)	-
Balance carried forward	2,649	2,526
Winton		
Balance brought forward from last year	1,534	1,175
Offerings/Gifts - received for External Organisations	253	359
Offerings/Gifts - passed to External Organisations	-	-
Balance carried forward	1,787	1,534

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2021

19. Volunteers

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment. No attempt has been made by the Church to value the non-monetary contributions to the Church in monetary terms.

20. Reconciliation of net income & expenditure to net cash flow from operating activities

	2021 £	2020 £
Net Movement in funds per SOFA	(34,744)	(51,650)
Interest receivable	(1,616)	(4,906)
Depreciation of tangible fixed assets	3,224	4,365
Gains on investments	(5)	(2)
Decrease/(Increase)in debtors	45,856	(2,338)
(Decrease)/Increase in creditors	(71,675)	65,220
Net cash flow from operating activities	(58,960)	10,689

These accounts are compliant with FRS102 and with FRS102 SORP 2019.

BOURNEMOUTH METHODIST CHURCH

England & Wales - Charity number 1172154

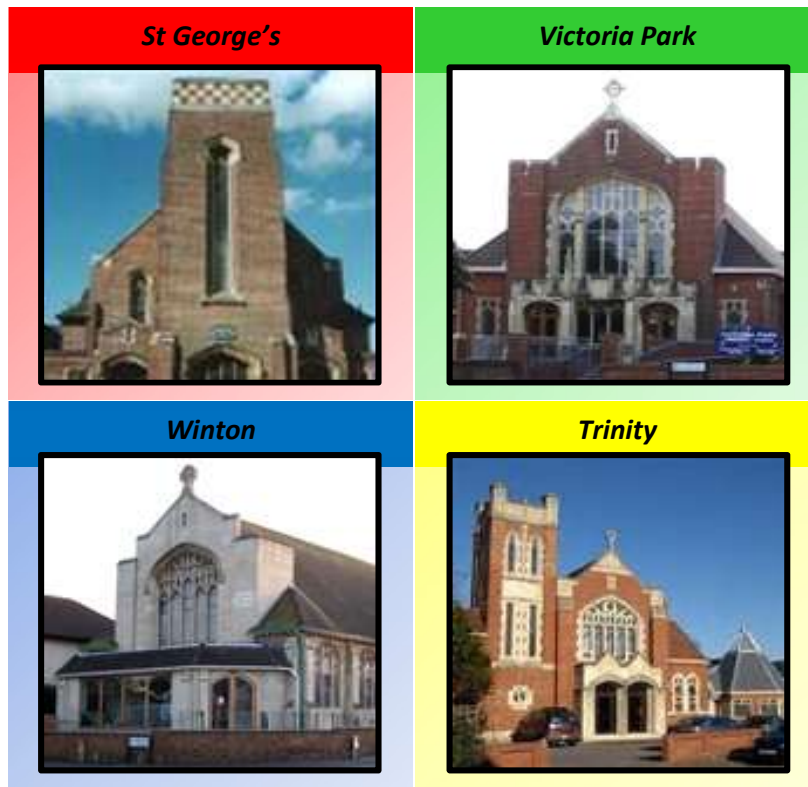
Accounts



BOURNEMOUTH methodists

ACCRUAL ACCOUNTS
2019-2020

For the year ended 31 August 2020



Bournemouth Methodist Church is part of the
Poole Bay Methodist Circuit and Southampton District (26/09)

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

TRUSTEE'S ANNUAL REPORT

Introduction

The Bournemouth Methodist Church (also referred to as Bournemouth Methodists) was formed on 1st September 2016 as a result of the joining together of four churches located in the Bournemouth area, with the aim to share resources to better fulfil its mission and to be more efficient in its governance. The four churches (now referred to as Mission Centres) are St George's, Trinity, Victoria Park and Winton Methodist. St George's and Trinity were both registered charities prior to joining together. Both charities have since been closed and the assets of all four of the mission centres have been transferred to Bournemouth Methodists.

Aims

Charity objective is to act as a Resource provider within the area around Bournemouth for the Methodist church:

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 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.

Objectives and Activities

The Church invites people to lead lives inspired by Jesus Christ through acts of worship, service, care, social action and ministry. As part of the worldwide Christian Church, the objectives of the Bournemouth Methodist Church are to preach the Christian message, providing facilities for Christian worship and to serve the needs of the local community.

We strive to do this by:

Providing a welcoming environment for Christian worship, teaching and activities in a variety of ways suitable for all.

Explaining our faith to anyone who wishes to hear about it.

Reflecting the love of God for humanity in all our activities.

Seeking to be a hub for the local community, based around a Christian ethos but open to those of any faith or none.

Researching, listening and responding to the needs of the people around us.

Working and sharing with local charities, community groups and other faith-based organisations to realise greater opportunities to help those in need.

Being open to different viewpoints, ideas and ways of operating whilst retaining our Christian beliefs.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

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.

The Bournemouth Methodist Church monitors its activities and success via a number of internal forums – Property & Finance, Mission & Outreach, Worship & Spirituality and via the Pastoral Secretaries. Each of these groups discuss new ideas and existing issues, relevant to that forum and make recommendations to the Church Council (Trustee body). They also ensure that activities agreed by the Church Council are carried out.

Activities

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. Taking religious assemblies in local schools. Promotion of Christianity through the staging of events and services. Provision of chaplaincy services to the local university and other institutions.

The large majority of the charity's Trustees take on this responsibility on a voluntary basis.

The Trustees rely heavily on members of the Circuit Churches to volunteer for specific roles, such as Circuit Stewards and Local Preachers Trainers.

Bournemouth Methodist Church carries out a range of activities in pursuance of its mission.

The trustees consider that these activities, summarised below, provide benefit to those who are members of the Church and the wider community of Bournemouth.

Acts of worship and pastoral care

Bournemouth Methodists offers the opportunity for people to participate in Sunday worship every week and at additional times in the Christian calendar as advertised in the Poole Bay Circuit Preaching, available to the general public via the Poole Bay Methodist Circuit website and on church notice boards.

The Church produces a quarterly preaching plan to ensure regular acts of worship take place at each of its four mission centres. These are open to all people, without charge.

The pastoral care of the mission centres is shared by three Ministers, stationed by the Methodist Church of Great Britain.

The Covid-19 pandemic enforced the closure of all Methodist churches in March 2020 and worship material was subsequently provided through a downloaded audio service or a printed version. In

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

addition, Zoom services were arranged. These services were advertised on the Poole Bay Circuit Website.

Baptisms, Weddings and Funerals

The Ministers conducted baptisms, weddings and funerals at each of the mission centres. These services are available at the discretion of the Minister. No charge is made for baptisms. A modest set fee is usually charged for weddings and funerals.

Achievements and Performance

The Forums set up at formation of Bournemouth Methodist Church (covering Worship & Spirituality, Mission, Pastoral and Property & Finance) have met regularly until March 2020 and have been actively exploring how these areas can be strengthened.

The mission centres have continued to be paired for worship planning to ensure that a breadth of different styles of worship can be offered in the Bournemouth area. Where there may be a traditional service being conducted at one church, there is a more contemporary style being offered nearby.

The mission centre at Southbourne (Trinity) received authority from BCP Council to proceed with the Soft Play Area and Café (known as 'The BOAT') short for "Best Of All Things (or Times) at Trinity" but due to the Covid-19 pandemic planning work stopped and the situation will be reviewed when activity at the mission centre returns to near normal.

Victoria Park mission centre has made headway in the preparation of an intergenerational café known as 'The Welcome Inn' and the Café was opened in early March 2020. However, due to the pandemic the Cafe closed and planning for re-opening will take place when the situation returns to near normal. A lot of hard work has been put into starting up these projects which are being largely funded by a legacy left to the church that was designated for missional purposes.

Other initiatives carried out during the period are The Healthy Holiday Project (lunch bags for school holidays).

The Trussell Trust Foodbank centre who moved into the St George's site in Boscombe during April 2018 have continued to see demand grow. Faithworks Wessex continue to work out of the Winton site to support vulnerable individuals (including running workshops and addiction recovery courses). Sleepsafe, an initiative by BCARS (Bournemouth Christians Alongside Rough Sleepers) and Faithworks also restarted for a week over Christmas and Easter to provide an emergency bed scheme for local rough sleepers. Bournemouth Methodist Church are pleased to be able to continue in partnership with these charities to help to alleviate poverty, addiction, homelessness and social isolation.

Public Benefit

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

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

Financial Review of the Year

Income Trends

Church income is primarily drawn from the Sunday collections, donations and legacies receipts paid by the four church congregations. The total giving income for the year of £139,334 was lower than the previous year of £158,856, due to the fall in the amount of collection and tax credits received in the period compared to last year caused by the closure of worship and other activities in the church buildings from March 2020.

The rental income of £54,336 relates to the hire of the church halls, etc to various groups in the community and compared with the previous year's income of £91,797 shows a reduction due the closure of the buildings from March 2020.

Expenditure Trends

Total expenditure of £156,811 was lower than the previous year's expenditure of £164,581 (these figures exclude assessments and internal organisations expenditure).

The major cost during 2019/20 was the assessment payment to the Poole Bay Methodist Circuit. This amounted to £131,000 compared to the 2018/19 figure of £164,748.

A significant amount of the Circuit assessment is used to pay the District assessment, stipends and related costs of its Ministers.

Other expenditure includes £62,023 covering utilities (insurance, heat & light, water) and £21,946 covering total costs for maintaining the church buildings.

Fund balances

The total funds held at 31 August 2020 are £13,387,517. A detailed analysis of the funds is set out in Note 16.

FUNDS

Unrestricted General	£159,799
Designated Funds General	£499,163
Restricted Funds General	£ 63,068
Endowment Funds	£108,367
Restricted – Fixed Assets	£12,557,120
TOTAL	<u>£13,387,517</u>

The designated funds are monies set aside for missionary and gifting purposes along with travel and specific equipment.

Reserves Policy

The Reserves Policy relates to those unrestricted funds (£159,799 as 31st August 2020) that we need to ensure are available to meet the day-to-day running costs of the Circuit. We aim to hold a minimum sum equivalent to six months expenditure i.e. £154,514, as recommended by the Methodist Church of Great Britain.

The Trustees consider this amount to be sufficient to meet any unforeseen item of expenditure in the short term and for funding planned activities in the event of any inability to raise the full funds required to meet its obligations during the year.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Basis of preparation and legal framework

The Charity's Annual Report and Accounts for the year ended 31st August 2020 have been prepared under the Charities Act 2011 in accordance with the 2015 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the update bulletin.

Full name of charity: Bournemouth Methodist Church

Other names used by Charity: Bournemouth Methodists, BMC

Charity Number: 1172154 Date of registration: 20 March 2017

Main contact address: BMC Office, c/o Victoria Park Methodist Church, Edgehill Road, Bournemouth, BH9 2QG

The members of the Bournemouth Methodist Church meeting are the Church Trustees, membership being made up of Church Council office holders, Ministers and representatives appointed by the local Churches.

Circuit Ministers and Officers

Auditor Rothmans Audit LLP

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

Church Council Meeting Membership as at 31st August 2021

Church Council Trustees

	Elected	Resigned
Church Council Secretary		
Sarah Joy	19.11.2019	
Church Treasurer		
Alan McCoy	09.11.2016	
Active Circuit Ministers		
Rev Tony Cavanagh	09.11.2016	
Rev Roberto Viana	09.11.2016	
Rev Nick Wood	09.11.2016	31.08.2020
Deacon Suzie Viana	09.11.2016	
Circuit Steward		
Brian Tucknott	31.07.2019	31.08.2020
Bournemouth		
Tony Fernand	09.11.2016	
Michelle Dobson	09.11.2016	14.10.2019

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

St George's	Elected	Resigned
Fiona Boardman	09.11.2016	31.08.2020
Denis Dean	09.11.2016	09.05.2022
Jeanne Butcher	09.11.2016	31.08.2020
Peter Boardman	09.11.2016	31.08.2020
Ian Underwood	09.11.2016	
Joan Underwood	09.11.2016	31.08.2020
Dr Julian Tawn	09.09.2019	
Trinity		
Lesley Fernand	09.11.2016	
Val Roantree	29.11.2017	
Wendy Charman	09.11.2016	31.08.2020
Janet Drayton	09.11.2016	
Ray Drayton	19.11.2019	
Margaret Bray	29.11.2017	
Bridget Bolt	09.09.2019	
Kate Greaves	19.11.2019	31.08.2020
Elizabeth Graham	08.05.2022	
Victoria Park		
Sian Toffoletti	09.11.2016	31.08.2020
Carol Joy	09.11.2016	
Gloria Dennigan	09.11.2016	31.08.2020
Anita Hazell	09.11.2016	
Glenys Lewer	09.11.2016	
Ros Murray	09.11.2016	
Paul Parkes	25.06.2019	
Edward Lyness	04.11.2021	02.05.2022
June Adams	08.05.2022	
Winton		
Becca Thompson	09.11.2016	
Sue Saunders	09.11.2016	
Pam Brown	09.11.2016	
Pat Goodhall	09.11.2016	
Marion King	05.09.2018	
Jane Shipton-Ashwell	23.05.2019	31.05.2020
Margaret Harrison	19.11.2019	09.05.2022
Paul Thompson	08.05.2022	
Anita Curtis	08.05.2022	
Jean James	08.05.2022	

Note: Trustee list includes resignations and appointments from 1st September 2019 until the date the accounts were signed.

Structure, Governance and Management

The governing document for the Circuit is the Deed of Union (1932) and Methodist Church Act (1976). Detailed governance arrangements are outlined with the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD). Day to day management of the Circuit is undertaken by the Circuit Leadership team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Trustee Training

A range of guidance produced by Methodist Connexion to support the effective running of the Circuit, specifically the leaflet 'The Role of a Trustee in the Methodist Church' is given to all new Circuit meeting members as induction to their roles as Trustees.

All members of the Church Council are Trustees of the Bournemouth Methodist Church. The membership of the Church Council is prescribed in the Standing Orders of the Constitutional Practice and Discipline of the Methodist Church. Under the Standing Orders all the Circuit's Ministers are ex officio members of the Church Council Meeting.

The managing Trustees must operate within the guidelines of the Methodist Church of Great Britain. The Constitutional Practice and Discipline (CPD) of the Methodist Church lays down how the Church should run and the Methodists Church provides guidance on many of the policies required, such as Safeguarding, employment, recruitment etc.

Lay employee's remuneration is discussed by the Church Council and a recommendation is put forward to the managing Trustees with the annual budget. The Methodist Church supports the Living Wage Foundation.

Related Parties

The Bournemouth Methodists are part of the Southampton District and are also accountable to the Methodist Conference.

Risk Management

The major risks have been identified and reported by the Circuit Finance and Property Committee with professional advice taken as required.

There is a regular annual review process undertaken and recorded.

Within the individual churches all expenditure is authorised by an appropriate elected person.

The most significant risks faced by the Church are:

Environmental or External factors

Pandemic

After the accounting year end, the world has been affected by the COVID pandemic, all sectors and governments worldwide are facing challenges associated with the economic conditions resulting from efforts to address it. Government safeguarding and other guidelines are being followed by each church. Assistance in the form of grants for loss of income have been provided to the churches by the Circuit.

Other external factors

Changes to government policy which may result in a negative impact to the charity i.e. change of regulations, law, taxation. To address this risk the Trustees ensure they remain up to date with changes in legislation and engage professional advisors where appropriate.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

Governance Risks

The Trustees may lack relevant skills or commitment. The Church may find it difficult to fill these roles. To address this risk the Methodist Church of Great Britain provides guidance for managing trustees on its website and via the Constitutional Practice & Discipline (CPD) of the Methodist Church and guidance on the recruitment of volunteers via its Safer Recruitment Policy.

Operational Risks

Employment issues such as volunteers who may lack competencies and the ability to recruit or retain key staff. To address this risk the Methodist Church of Great Britain provides recruitment advice via its Safer Recruitment guidelines and via a District Employment Advisor. The Methodist Church has adopted the payment recommendations of the Living Wage Foundation.

Financial Risks

Loss of income may arise from a decline in the membership of the Church due to dependency on limited income sources such as donations and legacies. To address this risk the Church aims to encourage membership by offering a breadth of different styles of worship and engaging with the local community to raise awareness of its Mission.

Compliance Risks

Potential non-compliance with legislation. To address this risk the Trustees ensure that they follow the guidance issued by the Methodist Church and the Charities Commission.

Fundraising

Whilst the church is very grateful for the voluntary donations received from its members and the wider community it does not actively engage in fundraising activities. The church does not use professional fundraisers or involve commercial participants. It is not a member of any voluntary fundraising schemes or standards for fundraising regulations. There have been no complaints about fundraising activities in the year.

Plans for the Future

Due to the COVID19 virus epidemic all the Bournemouth Methodist churches closed for worship on the 24 March 2020. From August/September onwards a phased re-opening to prayer, church services and other activities are gradually resuming.

Each church has needed to comply with government safeguarding & other guidelines and this will/has determined if, and when, each church building is able to open for worship and other activities.

The closure of church buildings for all except essential services provided i.e. foodbank (St Georges) and Faithworks (Winton) has resulted in the loss of income from lettings, cash & envelope offertories and all other activities. The new mission projects have also been put on hold for the time being.

The implications of all this on the Bournemouth Methodists moving forward are not yet fully known. The trustees will continue to consider how best to deal with the changed environment and uncertainty.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness. Christians see this potential as fulfilled by God's re-creation of us in Christ. Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

Methodist Connexional practice outlines commitment to the following principles:

- The care and nurture of, and respectful pastoral ministry with, all children, young people and adults
- The safeguarding and protection of all children, young people and adults when they are vulnerable
- The establishing of safe, caring communities which provide a loving environment where there is informed vigilance as to the dangers of abuse
- We will carefully select and train all those with any responsibility within the Church, in line with Safer Recruitment principles, including the use of criminal records disclosures and registration with the relevant vetting and barring schemes
- We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed, cooperating with the police and local authority in any investigation.
- We will seek to work with anyone who has suffered abuse, developing with them an appropriate ministry of informed pastoral care
- We will seek to challenge any abuse of power, especially by anyone in a position of trust
- We will seek to offer pastoral care and support, including supervision and referral to the proper authorities, to any member of our Church community known to have offended against a child, young person or vulnerable adult
- In all these principles we will follow legislation, guidance and recognised good practice

The Bournemouth Methodist Church is committed to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the Church and in the Mission Centres.

The Bournemouth Methodist Church commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

Trustee Responsibilities

The law applicable to charities in England and Wales require the Trustees of Bournemouth Methodist Church to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Standing Orders of the Methodist Church, the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware;
and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The charity seeks to comply with the requirements of UK legislation, the Charity Commission and the Constitutional Practice and Discipline of the Methodist Church in all areas of its dealings.

Your attention is to be drawn to the fact that the charity has prepared the accounts (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 (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

The Trustees approved this report on 13 January 2023. The report was signed on their behalf by:

A Cavanagh

.....

Rev Tony Cavanagh

Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
BOURNEMOUTH METHODISTS FOR THE YEAR ENDED 31ST AUGUST 2020

Opinion

We have audited the financial statements of The Bournemouth Methodist Church (the 'charity') for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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

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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements 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 financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors 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.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

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 where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements ; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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 Trustees Responsibilities, the trustees are responsible for the preparation of the 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.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

A handwritten signature in black ink that reads "Rothmans Audit LLP". The signature is written in a cursive, flowing style. Below the signature is a long, thin horizontal line that tapers at both ends, serving as a decorative underline.

Rothmans Audit LLP

Chartered Accountants & Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Avebury House

St Peter Street

Winchester

Hampshire

SO23 8BN

Date: 13 January 2023.....

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

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

	Notes to the accounts	Unrestricted funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2019-20	Total 2018-19
		£	£	£	£	£	£
Income and Endowments:							
Donations and legacies	4					139,334	158,856
- Collections and tax credit		124,314				124,314	146,913
- Donations		8,730	500	330		9,560	11,073
- Legacies		5,460				5,460	870
Charitable activities	5					66,176	110,319
- Fund raising		4,488		1,353		5,841	9,217
- Others		56,293	4,042			60,335	101,102
Investments	6	1,119	2,517	340	930	4,906	5,307
Other	7					53,312	25,882
- Internal organisations				25,638		25,638	21,676
- Charitable income		24,426	3,248			27,674	4,206
Total Income		224,830	10,307	27,661	930	263,728	300,364
Expenditure on Charitable Activities:							
Salaries, NIC & Pension costs	10	21,582	15,257			36,839	20,320
Circuit Assessment		131,000				131,000	164,748
Maintenance on Church buildings and property		21,946				21,946	41,481
Telephone and Travel		3,079				3,079	2,951
Utilities (insurance, heat and light, water, etc)		62,023				62,023	66,186
Depreciation	11			4,365		4,365	4,511
Office Expenses		1,014				1,014	2,646
Internal organisations				21,217		21,217	24,147
Grants and Donations						0	2,000
Professional Fees	9	4,800				4,800	3,600
Write off		1,698				1,698	4,983
Other expenditure		7,363	12,794	673	217	21,047	15,903
Total charitable expenditure		254,505	28,051	26,255	217	309,028	353,476
Net income/(expenditure)		(29,675)	(17,744)	1,406	713	(45,300)	(53,112)
Transfers between funds		710			(710)	0	0
Gains on investment assets					2	2	14
Net movement in funds	20	(28,965)	(17,744)	1,406	5	(45,298)	(53,098)
Total funds brought forward		188,764	516,907	12,618,782	108,362	13,432,815	13,485,913
Total funds carried forward		159,799	499,163	12,620,188	108,367	13,387,517	13,432,815

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

Balance Sheet as at 31 August 2020

Notes	Unrestricted £	Designated (Unrestricted) £	Restricted £	Endowment Funds £	Totals 2020 £	Totals 2019 £
Fixed Assets						
Land & Buildings	11		12,525,008		12,525,008	12,525,008
Equipment	11		32,112		32,112	36,477
Investments	12			266	266	264
Total fixed assets		0	12,557,120	266	12,557,386	12,561,749
Current Assets						
Stock held for Circuit	13	291			291	291
Debtors and Prepayments	13	56,151			56,151	47,461
Cash at Bank and in hand	13	97,715	107,776	8,566	214,057	105,195
Trustees for Methodist Church Purposes deposits		88,713	242,592	13,151	108,101	452,557
Central Finance Board Deposits		0	148,795	20,675	169,470	168,717
Monies held by Internal Orgs.			25,716		25,716	21,635
Total current assets		242,870	499,163	68,108	108,101	918,242
Current Liabilities						
Creditors and Accruals (due in under 1 yr)	14	83,071		5,040	88,111	22,891
Net current assets (liabilities)		159,799	499,163	63,068	108,101	830,131
Total assets less current liabilities		159,799	499,163	12,620,188	108,367	13,387,517
Net assets		159,799	499,163	12,620,188	108,367	13,387,517
Funds of the Church						
Unrestricted funds	16	159,799	499,163		658,962	705,671
Restricted funds				12,620,188	12,620,188	12,618,782
Endowment funds				108,367	108,367	108,362
Total Funds	16	159,799	499,163	12,620,188	108,367	13,387,517

The notes form part of these financial statements.

The financial statements were approved by the Board of Trustees on 13 January 2023 and were signed on their behalf by:

A Cavanagh

Rev Tony Cavanagh
 Superintendent and Chair of Church Council Meeting

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

Cash Flow Statement

	Note	2020	2019
		£	£
Cash inflow/outflow from operating activities	20	10,689	(60,640)
		<hr/>	<hr/>
Net cash flow from operating activities		10,689	(60,640)
Cash flow from investing activities:			
Interest received		4,906	5,307
		<hr/>	<hr/>
Net increase/decrease in cash and cash equivalents		15,595	(55,333)
Cash and cash equivalents at 01/09		<hr/> <u>846,205</u>	<hr/> <u>901,538</u>
Cash and cash equivalents at 31/08		<hr/> <u>861,800</u>	<hr/> <u>846,205</u>
Cash at bank and in hand		409,243	295,547
Short term deposits		452,557	550,658
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		<hr/> <u>861,800</u>	<hr/> <u>846,205</u>

Note to the Accounts

Accounting framework and accounting policies

1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. Funds

The funds held constitute:

General funds held for any purpose of the Church which are unrestricted and can be used for a variety of purposes.

Designated funds are part of the unrestricted funds which the trustees have earmarked for a particular use or project, without restricting or committing the funds legally.

Restricted funds held for a specific purpose include funds held by Internal Organisations within the church and Endowment funds which are investment funds.

Details of each material fund and the purpose of those funds are disclosed in note 16. Any funds may be represented by more than just cash.

3. Church Buildings

The balance sheet carrying value of the churches premises as at 1 September 2015 of £12,525,008 will be 'frozen' and moving forward the trustees will continue to use this value as a 'deemed' historical cost figure under FRS102.

Accounting policies

Public benefit entity

The Bournemouth Methodist Church meets the definition of a public benefit under FRS02. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below.

Basis

These accounts have been prepared on the basis of historical cost, except the 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.

Content

The financial information presented is relevant, reliable, comparable and complete. The accounts are expressed in £sterling, rounded to the nearest pound.

FRS102 SORP2015

These accounts are compliant with FRS102 and with FRS102 SORP.

Going Concern

Based on the monetary assets and human resources available at 31 August 2020, the trustees believe that the Church is a going concern and these accounts are prepared on a going concern basis.

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

Income Recognition

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. No attempt is made to measure the value of services donated by volunteers.

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 the outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing to Church to pay out resources. Expenditure is allocated to the activities the Charity undertakes in proportion to the level of resources used by each activity. During the current and previous years all expenditure has related to the single activity of furthering the Mission of the Methodist Church.

Donations

Donations made by the Church are recognised in full at the time of agreement or when the Church accepts that there is legal or operational obligation to make the payment. When the donation is recurrent over more than one year the balance payable in future years is treated as 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 in the accounts at the deemed historical cost figure. No depreciation is provided on the buildings because the trustees consider the current residual fair value to not be less than the acquisition cost. All properties are owned by the Methodist Church of Great Britain. The Church Trustees are the Managing Trustees.

Fixtures, fittings and equipment are depreciated on a straight-line basis over the estimated life of the asset of 5 to 15 years.

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 are stated at the amounts owed to the Church or prepaid. The liquid funds of bank balances and deposit account balances are shown as realisable values.

Creditors

Creditors are initially recognised at settlement amount after trade discounts, where normal credit terms apply or amount advanced to the Church. Subsequently, creditors that are current liabilities are measured at the cash or other consideration expected to be paid.

Loans

Where concessionary loans (ie free of interest) are made to (or received by) the Church and are repayable after more than one year, they are initially recognised at the amount paid or received, with

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

the carrying value adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any impairment, if necessary. There were no loans outstanding at 31ST August 2020.

Charity Merger

The Bournemouth Methodist Church was formed on 1ST September 2016 as a result of the merger of four charities in the Bournemouth area. The four combining charities were St George's Methodist Church, Trinity Methodist Church, Victoria Park Methodist Church and Winton Methodist Church.

4. Donations and legacies	Unrestricted	Designated	Restricted	Endowment	2020 Total	2019 Total
	£	£	£	£	£	£
Collections	107,571				107,571	124,280
Tax credits	16,743				16,743	22,633
Donations *	8,730	500	330		9,560	11,073
Legacies/ Memorial gifts	5,460				5,460	870
Total	138,504	500	330	0	139,334	158,856

* included in donations are transfers from internal organisations.

5. Charitable activities	Unrestricted	Designated	Restricted	Endowment	2020 Total	2019 Total
	£	£	£	£	£	£
Fundraising	4,488	-	1,353		5,841	9,217
Lettings	54,336				54,336	91,797
Other	1,957	4,042	-		5,999	9,305
Total	60,781	4,042	1,353	0	66,176	110,319

6. Investment income	Unrestricted	Designated	Restricted	Endowment	2020 Total	2019 Total
	£	£	£	£	£	£
Central Finance Board	73	172	227		472	353
CAF Current	288				288	290
TMCP Endowment Interest				930	930	920
Other TMCP	758	2,345	113		3,216	3,739
Lloyds, NatWest					0	5
Total	1,119	2,517	340	930	4,906	5,307

7. Other income	Unrestricted	Designated	Restricted	Endowment	2020 Total	2019 Total
	£	£	£	£	£	£
Internal Organisations income			25,638		25,638	21,676
HMRC Furlough grants	4,645	3,248			7,893	0
Poole Bay Methodist Circuit grant for loss of income due to covid pandemic	17,946				17,946	0
Other charitable income	1,835				1,835	3,311
Insurance claim					0	895
Total	24,426	3,248	25,638	0	53,312	25,882

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

8. Payment to Trustees

	2020	2019
	Total	Total
Payments made to trustees for additional services provided to the Church by agreement with the Church Council Meeting		
Total amount paid to S. Toffoletti as Café Manager	£ 15,257	2,264
Number of trustees who were paid wages in the capacity of Café Manager/general assistant	1	1
There were Trustees authorised to purchase items for the Church's use and were reimbursed the cost of those items.		
Total amount paid	£ 360	6,128
Number of trustees who were paid business expenses	6	15
	2020	2019
	Total	Total

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts	£ 4,800	3,600
Other fees (eg: advice, accountancy services) paid to the independent examiner or auditor	£ 0	0

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind	£ 36,839	20,320
Total staff costs	£ 36,839	20,320

No employee earned more than £60,000 per annum (2019: nil)

Average number of staff employed during the year were:

Average Full Time Equivalent (FTE) number of staff employed during the year were:	5	5
	1.6	1.2

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

11. Tangible Fixed Assets

	Church (non investment) land and buildings £	Fixtures, fittings and equipment £	Total £
Balance brought forward	12,525,008	79,749	12,604,757
Additions			0
Disposals		(7,082)	(7,082)
Transfers * (+/-)			0
Balance carried forward	12,525,008	72,667	12,597,675
Accumulated depreciation			
Balance brought forward		43,272	43,272
Depreciation charge for year		4,365	4,365
Disposals		(7,082)	(7,082)
Transfers* (+/-)			0
Balance carried forward	0	40,555	40,555
Net book value			
Brought forward	12,525,008	36,477	12,561,485
Carried forward	12,525,008	32,112	12,557,120

The church properties at 31st August 2020 are valued at the balance sheet carrying value as at 1 September 2015 of £12,525,008 (deemed historical costs under FRS102).

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

12. Investments

The funds that support the various funds are held by TMCP in Trustees Interest Funds on which interest is credited to the accounts each month. These are regarded as medium and long term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust property, including Legacies, Endowments and Accumulated Funds. Trust property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property. TMCP ensure that, through providing guidance and acting under their direction, the Managing Trustees comply with charity law and Methodist law and polity as determined by the Methodist Conference.

Analysis of investment movements

Change in investment values	2020 Total £	2019 Total £
Carrying (market) value at beginning of year	264	250
Add: additions to investments at cost		
Less: disposals at carrying value		
Net gains on revaluation	2	14
Carrying (market) value at end of year	266	264

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

13. Analysis of current assets

	2020	2019
	Total	Total
	£	£
Stock	291	291
Debtors and prepayments		
Prepayments	7,802	8,642
Accrued income	19,990	7,237
Other debtors - Gift Aid reclaims	28,359	31,582
Total debtors and prepayments	56,151	47,461

Analysis of cash at bank

Bank balance held in Natwest Current Account	72,101	22,370
Bank balance held in Natwest Current Account (BMC Mission)	76,154	0
Bank balance held in CAF Current Account	9,467	1,563
Bank balance held in CAF Gold	169,939	195,651
Cash held	203	202
Bank balance held in CFB General	10,651	9,868
Bank balance held in CFB Minibus	24,337	23,817
Bank balance held in CFB Young People	18,092	17,963
Bank balance held in CFB VPSS (Int Org)	225	223
Bank balance held in CFB VPSS 2 (Int Org)	341	339
Bank balance held in CFB Westbourne (Int Org)	581	490
Bank balance held in CFB Stay a While (Int Org)	1,436	1,426
Bank balance held in TMCP Fund 21735 Alice Cox	189,742	288,427
Bank balance held in TMCP Fund 12411 (Sunday School Endowment - Int Org)	106	103
Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151	13,151
Bank balance held in TMCP Fund 18157 Gladys Jones Bequest	11	11
Bank balance held in TMCP Fund 19269 (Endowment)	107,995	107,995
Bank balance held in TMCP Fund 10393 (Legacies)	52,850	52,850
Bank balance held in TMCP Fund 21174 Eric Burroughs Bequest	87,681	87,106
TMCP 22140 Jean Turner Bequests	1,021	1,015
Other Accounts held by Internal orgs - not in Church control	25,716	21,635
Total Cash and Bank	861,800	846,205

14. Analysis of current liabilities and long term creditors

Creditors	28,496	19,722
Creditors (Assessment)	54,575	0
Other Creditors (External Organisations)	5,040	3,169
Total Current Liabilities	88,111	22,891

15. Capital commitments and contingent liabilities

At the 31st August 2020 the Churches have no capital commitments.

No Contingent liabilities were identified at 31st August 2020 (2018/19 £0).

16. Detailed analysis of individual fund movements

Unrestricted Funds

Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
General Fund	188,764	224,830	(254,505)	710		159,799	The general purpose of the church
Wellspring Café, St Georges	23,022	4,041	(1,442)			25,621	Ministry set up to run café for local community with view to assist vulnerable members.
Designated Alice Cox Legacy	289,631	1,892	(577)	(100,000)		190,946	For various mission projects
Designated BMC Mission Centre	0	3,748	(25,926)	100,000		77,822	Wellcome Intergenerational Café
Designated Residual Tape, St Georges	296					296	Tapes for ministry
Designated Residual Mission, St Georges	1,072					1,072	For the use of specific mission work
Designated Legacies, Trinity	52,850	454	(106)	(348)		52,850	Legacy left to the church to support the work of various projects
Designated Building Repair, Trinity	58,247					58,247	For building repairs
Designated Mini Bus, Trinity	12,638	172		348		13,158	For maintenance of mini bus
Designated Legacies, Victoria Park	69,650					69,650	Monies left to continue purposes of ministry
Designated Memorial Gifts, Victoria Park	9,418					9,418	Monies left to continue purposes of ministry
Designated Projector, Victoria Park	83					83	For maintenance of church projector
Total amount of designated funds						499,163	
Totals	705,671	235,137	(282,556)	710	0	658,962	

Restricted Funds

Fund Name	Opening Balance as	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	Purpose of Fund
Benevolence	(494)		(350)			(844)	Support of individuals in specific need to be used at the discretion of the Superintendent Minister
Messy Church, St Georges	242					242	Support of Junior church
Young Peoples Fund, St Georges	17,963	128				18,091	Support of Youth work
Young Peoples Fund, Victoria Park	342					342	Support of Youth work
Homeless Project, St Georges	106					106	Support of local project assisting the homeless
Mullins Trust, Trinity	254					254	Support teaching on ministry
Moss 'Bible Fresh', Trinity	199					199	Support teaching on ministry
Encounter, Trinity	100					100	Support teaching on ministry
Restricted donations - Alpha, Trinity	39					39	Support teaching of Alpha course & ministry
Restricted donations - Toddlers, Trinity	685					685	Provision of materials for running toddler group
Toddlers, Winton	76					76	Provision of materials for running toddler group
Holiday project	262	330	(207)			385	Support of Youth work
BMC Foodbank	173					173	Support ministry work in the community
Boat Project, Trinity	0	1,353				1,353	Support of Youth work
Internal Organisations	37,350	25,850	(21,333)			41,867	Individual organisations under control of church council
Church Buildings Fund	12,561,485		(4,365)			12,557,120	Church land & buildings and equipment
Totals	12,618,782	27,661	(26,255)	0	0	12,620,188	

Endowment Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance	What the income is used for
TMCP Fund 19269, Trinity	107,995	927	(217)	(710)		107,995	Support of Youth work
Victoria Park Sunday School TCMP 12411	367	3	0		2	372	Support of Junior church
Totals	108,362	930	(217)	(710)	2	108,367	

Note 16 Continued

SUMMARY	Opening Balance	Income	Expenditure	Transfers	Revaluation gains/losses	Closing Balance
General Fund	188,764	224,830	(254,505)	710	0	159,799
Designated Funds	516,907	10,307	(28,051)	0	0	499,163
Sub- total General/Designated	705,671	235,137	(282,556)	710	0	658,962
Restricted Funds	12,618,782	27,661	(26,255)	0	0	12,620,188
Endowment Funds	108,362	930	(217)	(710)	2	108,367
TOTAL	13,432,815	263,728	(309,028)	0	2	13,387,517

Internal Organisations (see note 16)

St George's

	Opening balance	prior period receipts	prior period payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Flowers	1,084			646	(584)	(1,146)	0
Mothers & Toddlers	204			217	(203)		218
18/80	438			308	(263)	(100)	383
Total	1,726	0	0	1,171	(1,050)	(1,246)	601

Trinity

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Smile	214			660	(248)		626
2nd Bournemouth Boys Brigade	8,671			9,274	(4,726)		13,219
Total	8,885	0	0	9,934	(4,974)	0	13,845

Victoria Park

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Parents and Toddlers	219			806	(479)	(300)	246
Wednesday Group	290			2,106	(1,296)	(800)	300
Drama Group	5,034	300		3,245	(1,920)	(1,500)	5,159
Badminton Group	482			278	(50)	(450)	260
Stay a While *	2,488			6,220	(1,022)	(4,050)	3,636
Flower Fund	775			173	(114)		834
Carpet bowls	0			67	(2)	(65)	0
Sunday Explorers **	562			4			566
Girls Brigade	375						375
Westbourne Fellowship ***	14,756			405	(1,343)		13,818
Total	24,981	300	0	13,304	(6,226)	(7,165)	25,194

Winton

	Opening balance	p/p receipts	p/p payment	Receipts	Payments	Internal Transfers	Closing balances
Internal Organisations							
Tuesday Fellowship	737			228	(117)		848
Open House	75			82	(85)		72
Flower Fund	824			500	(470)		854
Total	1,636	0	0	810	(672)	0	1,774

BMC Sleepsafe	122			331		0	453
Total							£ 41,867

Cash held in designated bank accounts (included in above totals):	
* Bank balance held in CFB Stay a While (Int Org)	1,435.84
** Bank balance held in CFB VPSS (Int Org)	224.61
** Bank balance held in CFB VPSS 2 (Int Org)	340.96
*** Bank balance held in CFB Westbourne (Int Org)	580.55
*** Bank balance held in TMCP Fund 14945 (Westbourne - Int Org)	13,151.09
Total	15,733.05

Residual balance St George's

35

Total (less cash deposits ex. Sleepsafe)

£ 25,716

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31st AUGUST 2020

17. Related party transactions

There were no related party transactions during the period (2018-19 £0) except for the transactions with Trustees disclosed in Note 8 of these accounts.

18. For information only - Money received and passed on to External Organisations

Name of Church	2019-20	2018-9
St George's		
Balance brought forward from last year	(318)	1,543
Offerings/Gifts - received for External Organisations	617	823
Offerings/Gifts - passed to External Organisations	(46)	(2,684)
Balance carried forward	253	(318)
Trinity		
Balance brought forward from last year	444	1,928
Offerings/Gifts - received for External Organisations	283	303
Offerings/Gifts - passed to External Organisations	-	(1,787)
Balance carried forward	727	444
Victoria Park		
Balance brought forward from last year	1,868	156
Offerings/Gifts - received for External Organisations	658	1,829
Offerings/Gifts - passed to External Organisations	-	(117)
Balance carried forward	2,526	1,868
Winton		
Balance brought forward from last year	1,175	3,491
Offerings/Gifts - received for External Organisations	359	757
Offerings/Gifts - passed to External Organisations	-	(3,073)
Balance carried forward	1,534	1,175

BOURNEMOUTH METHODISTS
ACCOUNTS FOR THE YEAR ENDED 31ST AUGUST 2020

19. Volunteers

Every entity (Connexion, District, Circuit, Church) within the Methodist Church in Great Britain is heavily reliant on volunteers who contribute their skills, time and money in the furtherance of the work of the Church. We are grateful to all of them for their help and commitment. No attempt has been made by the Church to value the non-monetary contributions to the Church in monetary terms.

20. Reconciliation of net income & expenditure to net cash flow from operating activities

	2020 £	2019 £
Net Movement in funds per SOFA	(45,298)	(53,098)
Interest receivable	(4,906)	(5,307)
Depreciation of tangible fixed assets	4,365	4,511
Gains on investments	(2)	(14)
(Increase)in debtors	(8,690)	(5,949)
Increase/(Decrease) in creditors	65,220	(783)
Net cash flow from operating activities	10,689	(60,640)

These accounts are compliant with FRS102 and with FRS102 SORP 2019