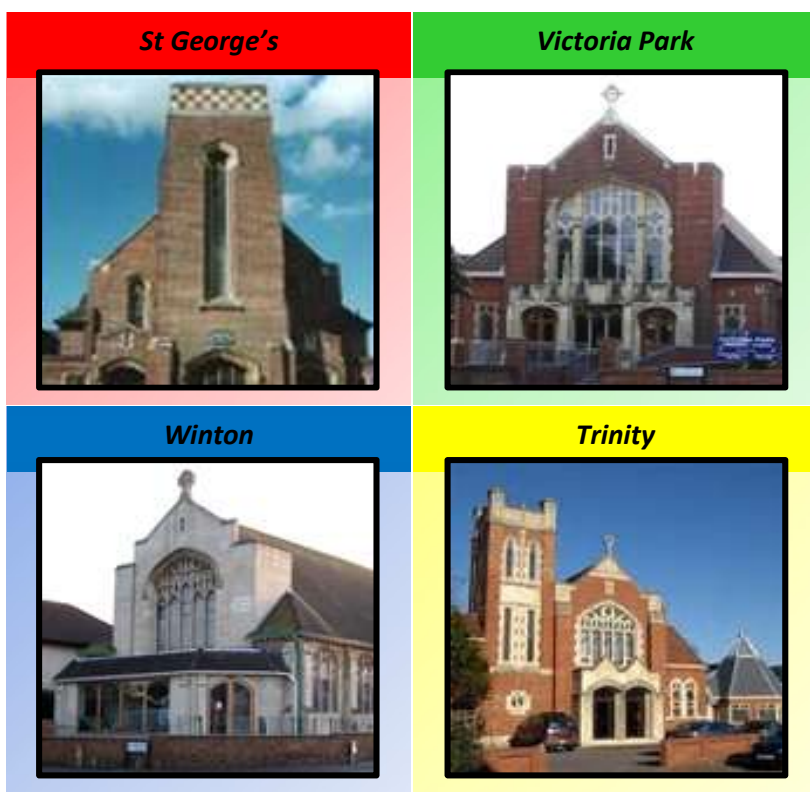




BOURNEMOUTH methodists

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 Café 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 dark ink that reads "Rothmans Audit LLP". The signature is written in a cursive, flowing style. Below the signature is a long, horizontal, slightly curved line that serves as a flourish or 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	452,557	550,658
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	918,242	893,957
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	830,131	871,066
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

		2020	2019
	Note	£	£
Cash inflow/outflow from operating activities	20	10,689	(60,640)
		<hr/>	<hr/>
Net cash flow from operating activities		10,689	(60,640)
		<hr/>	<hr/>
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)
		<hr/>	<hr/>
Cash and cash equivalents at 01/09		846,205	901,538
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		861,800	846,205
		<hr/>	<hr/>
Cash at bank and in hand		409,243	295,547
		<hr/>	<hr/>
Short term deposits		452,557	550,658
		<hr/>	<hr/>
Cash and cash equivalents at 31/08		861,800	846,205
		<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 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 Total £	2019 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