

# GRANGE METHODIST CHURCH

England & Wales · Charity number 1198002

## Details

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**Other names** GRANGE-OVER-SANDS METHODIST CHURCH

**Status** Registered

**Legal form** Other

**Registered** 2022-02-21

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

## Contact

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**Address** Grange Methodist Church  
Kents Bank Road  
Grange-Over-Sands  
LA11 7EY

**Phone** 01539533164

**Email** [grangemethodists@gmail.com](mailto:grangemethodists@gmail.com)

**Website** <https://www.slakesmethodist.org.uk/grangeoversands.htm>

## Activities

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**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:** We believe we are called to be a church where people of all ages and backgrounds are supported in: loving and serving God loving and serving our neighbours, both local and global growing and sharing faith.We offer Methodist Christian worship, fellowship, service of our community and outreach, in Grange-over-Sands, Cumbria and beyond.

## Classification

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- **How:** 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

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- Cumbria

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£218,029	£215,561	-	-
2024-08-31	£338,982	£136,439	-	-
2023-08-31	£251,069	£86,964	-	-
2022-08-31	£107,034	£61,280	-	-

## Trustees

Name	Role	Appointed
Andrew Robert Lockley		2021-05-09
BARBARA LEADER		2017-03-12
Carol Lamb		2016-04-10
DAVID ASHRAF KHAN		2026-05-31
GLENDA CLARK		2012-01-08
Hazel Mary Edmondson		2019-09-25
Hilda Margaret Alice Gardner		2017-01-09
Janet Upton		2024-06-16
Keith Patrick Upton		2024-09-01
Pamela Susan Brook		2026-05-31
Peter John McPherson Nicol		2018-09-01
Rev David Charles Newlove		2025-09-01
Rev David William Edmondson		2020-03-15
Rev Hayley Lisa Edmondson		2025-08-01
Ruth Marion Briddock		2017-07-10
Ruth Webster		2017-01-09
Susan Margaret Nicol		2021-05-09
Ursula Katharine Lockley		2021-05-09

**GRANGE METHODIST CHURCH**

England & Wales - Charity number 1198002

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# Accounts

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## Trustees' Annual Report for the period

**From: 1 September 2024 To: 31 August 2025**

**Charity name: Grange Methodist Church**

**Charity registration number: 1198002**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The governing document is <i>The Constitutional Practice and Discipline of the Methodist Church (CPD)</i> . See: <a href="https://www.methodist.org.uk/for-churches/governance/cpd/">https://www.methodist.org.uk/for-churches/governance/cpd/</a> 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 to the Methodist Church.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We believe we are called to be a church where people of all ages and backgrounds are supported in: <ul style="list-style-type: none"> <li>• loving and serving God;</li> <li>• loving and serving our neighbours, both local and global</li> <li>• growing and sharing faith</li> </ul> We offer Methodist Christian worship, fellowship, service of our community and outreach, in Grange-over-Sands, Cumbria and beyond.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	This guidance has been provided to the trustees.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Main achievements of 2024-5:</p> <ul style="list-style-type: none"> <li>• We hosted the Methodist Peace banners in April 2025, offering local people the chance to reflect on peace issues.</li> <li>• We organised an interactive exhibition, "Journey with the Holy Spirit" in May and June 2025, which offered reflection opportunities to school groups and visitors</li> <li>• We hosted Grange Library on our premises May-July 2025 whilst their building was being refurbished, enabling a much-valued community service to continue throughout.</li> <li>• We run a weekly term-time group, "Toast Church", for children and families, with an away weekend in April 2025.</li> <li>• Our weekly community coffee morning is attended by a wide range of local people, many of whom live alone. We are recognised by other community groups as a valuable forum for meeting with the local community. This also attracts those who are visiting our town. In February 2025 we hosted an Online Safety event at the coffee morning, bringing together Fibrus, Grange Primary School and the Police.</li> <li>• Monthly Repair Cafe continued, staffed by volunteers from the church, Peninsula Environmental Action Together (PEAT) and the Grange Shed. Its aims are to stop broken items being sent to landfill, to teach repair skills and to provide a welcoming space to meet friends whilst items are being repaired. Repair Café is an internal organisation of the church, managed by a committee with representatives from the above organisations.</li> <li>• The church notice boards continued to be an important communication channel, both to hall users and outside the church. Because of the church's location on a main shopping street, they are frequently read by</li> </ul>

		<p>passers-by.</p> <ul style="list-style-type: none"> <li>• The Church Council approved a budget for charitable giving of £2,750, shared between Methodist charitable funds, affiliated charities and local ecumenical groups. Collections were also made for other charitable organisations, including Christian Aid, Action for Children and All We Can, raising £2,509.17. Regular donations of food and toiletries were collected for the Barrow Foodbank, and shoeboxes were sent via International Aid for Christmas 2024.</li> <li>• Fundraising continued for the church's "Open for Community" building redevelopment project.</li> <li>• Church-run Baby Group has continued weekly. People move on as they go back to work, but our provision is very much appreciated and we do get return visits when mums are free again. The group are very supportive of one other and exchange local, practical advice. The increasing trend for the grandparent generation being responsible for childcare and attending Baby Group has continued.</li> <li>• Working with the Cartmel Peninsula Churches Together Youth Trust, we supported a fortnightly youth group (to be weekly from September 2025) for school years 7, 8 and 9. Members of our church are regular volunteer leaders at the group. One of our members serves as a trustee of the Youth Trust, which also works in local primary schools and the area's secondary school.</li> <li>• Grange Methodist Church provided leadership to Cartmel Peninsula Churches Together, continuing to lead monthly worship in local care homes, which is much appreciated by residents, staff and visitors.</li> <li>• Safeguarding and Equality, Diversity and Inclusion training was undertaken by those with positions of responsibility in the church. We regard it as a key calling of the church to treat everybody fairly and with respect.</li> </ul>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	

Other		
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See attached Statement of Financial Activities and Balance Sheet for the year ending 31 <sup>st</sup> August 2025.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	See attached Reserves Policy.
Amount of reserves held	Para 1.22	General Funds - £32,372 Restricted Funds - £429,062
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		Not applicable.
Type of governing document (trust deed, royal charter)	Para 1.25	The deed of Union (1932) and Methodist Church Act (1976).
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	The 1976 Methodist Church Act authorises the Methodist Conference as the governing body.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Church Council according to standard Methodist procedures. The only Trustees not appointed in this way are the Chair (the Minister) and the Circuit Superintendent minister, who are appointed by the Conference of the Methodist Church, and one Circuit Steward, who is selected by the Circuit.

**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Grange Methodist Church is an independent charity but is part of the South Lakes Circuit of the Methodist Church within the Methodist Church of Britain Connexion.
Relationship with any related parties	Para 1.51	
Other		

**Reference and Administrative details**

Charity name	Grange Methodist Church
Other name the charity uses	Not applicable.
Registered charity number	1198002
Charity's principal address	Grange Methodist Church Kents Bank Road GRANGE-OVER-SANDS LA11 7EY

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Joanna Ruth Rand	Chair	1/9/ 2024-31/7/2025	Methodist Conference
2	Rev Hayley Lisa Edmondson	Chair	1/8/2025 onwards	Methodist Conference
3	Rev Grace Cauldwell	Circuit Superintendent		Methodist Conference
4	Andrew Robert Lockley	Trustee		Church Council
5	Ursula Katharine Lockley	Trustee		Church Council
6	Rev Susan Margaret Nicol	Trustee		Church Council
7	Rev David William Edmondson	Trustee		Church Council
8	Hazel Mary Edmondson	Trustee		Church Council
9	Peter John McPherson Nicol	Trustee		Church Council
10	Gillian Mary de Bourcier	Trustee		Circuit Meeting (South Lakes Methodist Circuit)
11	Ruth Marion Briddock	Trustee		Church Council
12	Barbara Leader	Trustee		Church Council
13	Ruth Webster	Trustee		Church Council
14	Hilda Margaret Alice Gardner	Trustee		Church Council
15	Carol Lamb	Trustee		Church Council
16	Paul Rand	Trustee	1/9/ 2024-31/7/2025	Church Council
17	Glenda Clark	Trustee		Church Council
18	Judith Mary Sharples	Trustee		Church Council
19	Keith Upton	Trustee		Church Council
20	Janet Upton	Trustee		Church Council

**Corporate trustees – names of the directors at the date the report was approved**

Director name		
N/A		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
Trustees for Methodist Church Purposes		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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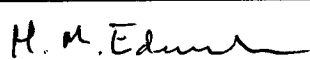
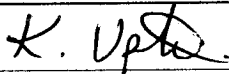
## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Hazel Edmondson	Keith Upton
Position (e.g. Secretary, Chair, etc)	Secretary	Treasurer

Date 25 March 2026

## Declarations and Scrutiny

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

Signature of treasurer ..... *K Upton* ..... Date *21 Sept 2025*

Name and address of treasurer Keith Upton

Grange Methodist Church, Kents Bank Road, Grange-over-Sands, LA11 7EY.

### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be\* presented to the meeting of the Church trustees held on *03/03/2026*

Signature of the Chair of the meeting: *H. Edmondson*

Name of the Chair of the meeting: *Rev. Hayley Edmondson* Date *03/03/2026*

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

*Grange Methodist Church* Church

Charity Number *1198002*

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the *Grange Methodist Church* Church for the year ended 31 August 2025 set out on pages *1* to *9*. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate



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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2024-25
		£	£	£	£	£
<b>Income</b>						
1 Offerings	1	36,063				36,063
2 Donations	2	1,241		66,816		68,057
3 Gift aid	3	8,636		20,571		29,207
4 Interest and investment income	4	93		20,797		20,890
5 Income from investment properties						0
6 Internal organisations						0
7 Other charitable income	5	20,506	271	43,036		63,813
8 <b>Total income</b>		<b>66,538</b>	<b>271</b>	<b>151,220</b>	<b>-</b>	<b>218,029</b>
<b>Expenditure</b>						
9 Circuit assessment or share		40,000				40,000
10 Grants and donations	6	2,750				2,750
11 Property maintenance	7	2,941				2,941
12 Insurance, utilities etc	8	7,779				7,779
13 Depreciation						0
14 Office expenses	9	773		21		794
15 Other expenditure	10	3,772		157,524		161,296
16 Internal organisations						0
17 <b>Total charitable expenditure</b>		<b>58,016</b>	<b>-</b>	<b>157,545</b>	<b>-</b>	<b>215,561</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 <b>Net income/(expenditure)</b>		<b>8,523</b>	<b>271 -</b>	<b>6,326</b>	<b>-</b>	<b>2,469</b>
21 Transfers between funds						-
22 Other gains/(losses)						-
23 <b>Net movement in funds</b>		<b>8,523</b>	<b>271 -</b>	<b>6,326</b>	<b>-</b>	<b>2,469</b>
24 Total funds brought forward		203,709	23,377	445,277	-	672,364
25 <b>Total funds carried forward</b>		<b>212,232</b>	<b>23,649</b>	<b>438,952</b>	<b>-</b>	<b>674,832</b>

Offerings/Gifts - received for External Organisations	2509.17
Offerings/Gifts - passed to External Organisations	2509.17

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

	Notes to the accounts	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2023-24 £
<b>Income</b>						
1 Offerings	1	36,109	-	-		36,109
2 Donations	2	1,450	-	37,354		38,805
3 Gift aid	3	8,456	-	8,842		17,298
4 Interest and investment income	4	-	-	16,248		16,248
5 Income from investment properties		-	-	-		0
6 Internal organisations		-	-	-		0
7 Other charitable income	5	14,278	-	216,244		230,522
<b>8 Total income</b>		<b>60,295</b>	<b>-</b>	<b>278,688</b>	<b>-</b>	<b>338,982</b>
<b>Expenditure</b>						
9 Circuit assessment or share		43,200	-	-	-	43,200
10 Grants and donations	6	2,750	-	-	-	2,750
11 Property maintenance	7	3,504	-	4,187	-	7,691
12 Insurance, utilities etc	8	7,983	-	-	-	7,983
13 Depreciation		-	-	-	-	0
14 Office expenses	9	344	-	29	-	374
15 Other expenditure	10	3,182	-	71,260	-	74,441
16 Internal organisations		-	-	-	-	0
<b>17 Total charitable expenditure</b>		<b>60,963</b>	<b>-</b>	<b>75,476</b>	<b>-</b>	<b>136,439</b>
18 Gains/(losses) on monetary investments		-	-	-	-	-
19 Gains/(losses) on investment properties		-	-	-	-	-
<b>20 Net income/(expenditure)</b>		<b>668</b>	<b>-</b>	<b>203,212</b>	<b>-</b>	<b>202,543</b>
21 Transfers between funds		-	-	-	-	-
22 Other gains/(losses)		-	-	-	-	-
<b>23 Net movement in funds</b>		<b>668</b>	<b>-</b>	<b>203,212</b>	<b>-</b>	<b>202,543</b>
24 Total funds brought forward		204,378	23,377	242,066	-	469,821
<b>25 Total funds carried forward</b>		<b>203,709</b>	<b>23,377</b>	<b>445,277</b>	<b>-</b>	<b>672,364</b>
Offerings/Gifts - received for External Organisations						3601.54
Offerings/Gifts - passed to External Organisations						3601.54

**Balance Sheet as at 31 August 2025**

Notes to the Accounts	General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2025	Totals 2024
	£	£	£	£	£	£

**Fixed Assets**

Church building and other property	11	175,000			175,000	175,000
Investment properties					0	
Investments					0	
<b>Total fixed assets</b>		<b>175,000</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>

**Current Assets**

Debtors and prepayments	12	15,716	12,796	9,890	38,402.03	17,067
Loans by the Churches					0.00	
Investments with TMCP					0.00	
Central Finance Board Deposits	13	16,282	10,853	427,046	454,181	475,861
Cash at Bank and in hand	13	5,237		2,016	7,253	4,819
<b>Total current assets</b>		<b>37,235</b>	<b>23,649</b>	<b>438,952</b>	<b>499,835.31</b>	<b>497,747.66</b>

**Current liabilities**

Creditors (due in under 1 year)	14	3			3	384
Grants payable within 2025-26					0	
<b>Total current liabilities</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>384</b>
<b>Net current assets/liabilities</b>		<b>37,232</b>	<b>23,649</b>	<b>438,952</b>	<b>499,832</b>	<b>497,364</b>

<b>Total assets less current liabilities</b>		<b>212,232</b>	<b>23,649</b>	<b>438,952</b>	<b>0</b>	<b>674,832</b>
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<b>Long term liabilities (due after more than one year)</b>						
Grants payable after 2025-26					0	
Loans to the Church					0	150,000
					0	
<b>Net assets</b>		<b>212,232</b>	<b>23,649</b>	<b>438,952</b>	<b>0</b>	<b>522,364</b>

**Funds of the Church**

General Fund (Unrestricted)		212,232			212,232	203,709
Designated Funds (Unrestricted)			23,649		23,649	23,377
<b>Total Unrestricted Funds</b>					<b>235,881</b>	<b>227,086</b>
Restricted Funds				438,952	438,952	295,277
Endowment Funds				0	0	
<b>Total Funds</b>		<b>212,232</b>	<b>23,649</b>	<b>438,952</b>	<b>0</b>	<b>522,363</b>

Signed

*K. Upton*

Keith Upton  
Church Treasurer

# Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2025

## Basis of accounting and accounting policies

### i. Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The accruals basis has been used and trustees present accounts that show a true and fair view of the church's financial position and activities.

### ii. Public benefit entity

Grange Methodist Church meets the definition of a public benefit entity under FRS 102.

### iii. Going concern

Based on the monetary assets and human resources available at 31 August 2025, the trustees believe that the church is a going concern for the foreseeable future.

### iv. Content

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used, these are based on experience, research and judgement. The accounts are expressed in £Sterling.

### v. Income recognition

Income is brought into the accounts when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming.

### vi. Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

### vii. Grants

Grants made by the Church from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions, or as and when the Church accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms.

### viii. VAT

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

### ix. Tangible fixed assets

These are capitalised if they can be used for more than one year, and individually cost at least £5,000.

### x. Funds

The funds held constitute: General Funds held for any purpose of the Church which are unrestricted. Restricted funds are held for narrower purpose. Details of each material fund are disclosed in note 13 of these accounts. Any funds may be represented by more than just cash.

### xi. Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**xii Payment to trustees**

10 trustees were reimbursed a total of £1,671 for church related expenditure from third parties including church flowers, provisions, cleaning materials, card machine subscription, music licence, reconditioned computer and greetings cards for fundraising.

No trustees were paid for their time.

**1 Offerings:**

Regular offerings for the church received by standing order, in the offering plate by cash or cheque, and by card at church services via CollecTin donations system.

**2 Other Donations:**

<u>General Fund (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
In Memoriam	-	200.00
Donations from Church Groups (Baby Group, Men's Breakfast etc.)	434.94	439.85
Flower Fund donations	108.00	131.00
Donations at Repair Café	697.92	679.64
	<hr/>	<hr/>
	1,240.86	1,450.49

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2024-25</u>	<u>2023-24</u>
Donations for building redevelopment work	66,816.28	37,079.82
In Memoriam donations for building redevelopment work		274.50
	<hr/>	<hr/>
	66,816.28	37,354.32

**3 Gift Aid:**

<u>General Fund (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
Tax reclaimed from HMRC on gift-aided offerings and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card offerings and donations of £30 or under, includes interest payment from HMRC.	8,635.67	8,456.44
	<hr/>	<hr/>
	8,635.67	8,456.44

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2024-25</u>	<u>2023-24</u>
Tax reclaimed from HMRC on gift-aided donations and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card donations of £30 or under, includes interest payment from HMRC.	20,570.93	8,842.04
	<hr/>	<hr/>
	20,570.93	8,842.04

**4 Interest and investment income:**

	<u>2024-25</u>	<u>2023-24</u>
General Fund (unrestricted) HMRC late payment of gift aid	93.41	
	<hr/>	<hr/>
	93.41	0

<u>Development fund (restricted)</u>	<u>2024-25</u>	<u>2023-24</u>
HMRC late payment of gift aid	52.1	
Interest from CFB Deposit Fund. This interest is treated as restricted since it is predominantly interest on funds received for the building redevelopment project.	20,744.48	16,247.55
	<hr/>	<hr/>
	20,796.58	16,247.55

**5. Other charitable income**

<u>General Fund (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
Coffee mornings	3,496.80	3,080.56
Receipts from Church Events (e.g. Away Day)	1,488.00	-
Lettings	14,426.00	10,188.00
Receipts from Weddings & Funerals	260.00	1,000.00
Clergy collections: Jo Rand leaving and Hayley Edmondson ordination	834.85	
Miscellaneous		9.88
	20,505.65	14,278.44
<u>Designated Funds (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
Methodist Church Pension Reserves Fund, return of donation made in 2021	271.40	
	271.40	-
<u>Development Fund (restricted for building redevelopment work)</u>	<u>2024-25</u>	<u>2023-24</u>
Fundraising and gift day	24,935.90	10,111.62
Grants towards building redevelopment project*	18,100.00	56,132.00
Interest-free loans from church members (see note 15)		150,000.00
	43,035.90	216,243.62

\* The restricted fund includes grants that have been received by the church to partially fund the development project. The terms and conditions of some of these grants may result in the grants having to be repaid.

The £20,000 grant from Norwood & Newton Settlement, received February 2023, includes a term by which repayment may be required if the church applies to the National Lottery for funding. Such an application is planned by the church and the Norwood & Newton Settlement have been informed. No request has yet been received requesting repayment of the grant.

The £5,000 grant from the Sir John Fisher Foundation, received July 2024, may need repaying as the total redevelopment funds have not been raised by May 2025. No decision has yet been received from the Sir John Fisher Foundation.

The £6,600 grant from the Hunter Rowe Trust, received April 2024, may need to be returned if the redevelopment project does not go ahead although this decision will not be made until 2028.

The £30,000 grant from the Trustees for Methodist Church Purposes (TMCP) will require repayment upon the sale of the church building.

**6. Grants and donations:**

Allocations from General funds to other charitable organisations, as agreed by Trustees.

	<u>2024-25</u>	<u>2023-24</u>
<b><u>Methodist Connexional Funds</u></b>		
Fund for the Support of Presbyters & Deacons	350.00	350.00
Mission in Britain Fund	275.00	275.00
World Mission Fund	275.00	275.00
The Fund for Property	200.00	200.00
The Fund for Training	275.00	275.00
Methodist Medical Benevolent Fund	275.00	275.00
<b><u>Local Organisations</u></b>		
Churches Together in Grange & District	50.00	50.00
Churches Together Youth Trust	650.00	650.00
<b><u>Affiliations</u></b>		
A Rocha UK (Eco Church)	100.00	100.00
Torch Trust (Sight Loss Friendly Church)	100.00	100.00
Fairtrade Foundation (Fairtrade Church)	100.00	100.00
Inclusive Church	100.00	100.00
	<b>2,750.00</b>	<b>2,750.00</b>

**7. Property maintenance**

	<u>2024-25</u>	<u>2023-24</u>
<b><u>General Fund (unrestricted)</u></b>		
Cleaning	1,766.40	2,699.28
Repairs & Renewals	1,174.32	804.60
	<b>2,940.72</b>	<b>3,503.88</b>

	<u>2024-25</u>	<u>2023-24</u>
<b><u>Development Fund (restricted for building redevelopment work)</u></b>		
Replacement of hall lighting to LED batons	-	3,775.84
Boiler installation - Release of retention payment	-	411.09
	-	<b>4,186.93</b>

**8. Insurance, utilities etc.**

	<u>2024-25</u>	<u>2023-24</u>
Electricity & Gas	3,947.36	4,335.69
Water Rates	924.68	799.12
Broadband	364.54	368.94
Insurance	2,542.80	2,479.08
	<b>7,779.38</b>	<b>7,982.83</b>

**9 Office Expenses**

	<u>2024-25</u>	<u>2023-24</u>
<b><u>General Fund (unrestricted)</u></b>		
Card machine (software subscription & transaction fees)	157.73	124.15
Computing, IT, Electrical < £1,000	417.13	
Printing & Stationery	198.21	220.06
	<b>773.07</b>	<b>344.21</b>

	<u>2024-25</u>	<u>2023-24</u>
<b><u>Development Fund (restricted for building redevelopment work)</u></b>		
Card transaction fees	21.16	29.41
	<b>21.16</b>	<b>29.41</b>

## 10 Other Expenditure

<u>General Fund (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
Worship Resources & Licences	549.45	481.68
Outreach Resources	32.80	82.50
Repair Café Purchases	115.14	417.35
Church Events (e.g. Anniversary weekend)	1,537.42	672.52
Payment of clergy collections: Jo Rand leaving and Hayley Edmondson ordination	834.85	
Toast Church (families & young people's activities)		195.00
Flowers & Plants	153.24	204.50
Provisions	549.46	668.00
Wedding & Funeral Fees (to organist & minister)		460.00
	<hr/>	<hr/>
	3,772.36	3,181.55
<u>Development Fund (restricted for building redevelopment work)</u>	<u>2024-25</u>	<u>2023-24</u>
Architects Fees	6,430.30	35,569.20
Surveyors Fees	264.00	34,224.00
Fundraising expenses	829.74	1,466.48
Repayment of interest free loans	150,000.00	-
	<hr/>	<hr/>
	157,524.04	71,259.68

## 11 Church building and other property

Valuation of church building by Lamb & Swift Commercial on Friday 17th May 2019, carried out in accordance with the requirements of the Valuation Standards in the current edition of the RICS Professional Standards (the "Red Book"), prepared on the basis of Market Value.

No substantial changes have been made to the building which could be expected to affect its value, beyond adjustments in the market. Given the plans to undertake major building work in the next 1-2 years, the trustees conclude that paying for a formal revaluation of the property at this stage would not be good use of the charity's money. Therefore, the valuation of £175,000 from May 2019 is being carried forward for another year.

## 12 Debtors & Prepayments

<u>General Fund (unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
HMRC Gift Aid outstanding	3,357.31	3,037.90
Lettings	777.00	118.00
Circuit Assessment prepayment	10,000.00	10,000.00
Other prepayments	1,582.16	1,627.48
	<hr/>	<hr/>
	15,716.47	14,783.38
<u>Development Fund (restricted for building redevelopment work)</u>	<u>2024-25</u>	<u>2023-24</u>
HMRC Gift Aid outstanding	7,355.81	2,284.02
Deposit paid for Hall window replacement in 2025/26	2,533.75	
	<hr/>	<hr/>
	9,889.56	2,284.02
<u>Development Fund (Designated unrestricted)</u>	<u>2024-25</u>	<u>2023-24</u>
Deposit paid for secondary glazing in the church building in 2025/26	12,796.00	
	<hr/>	<hr/>
	12,796.00	-

<b>13 Current Assets - Cash at Bank, Central Finance Board and in hand</b>	<u>2024-25</u>	<u>2023-24</u>
CFB Deposit Fund (Restricted amount in Development Fund)	429,062.14	442,954.29
CFB Deposit Fund (Designated [unrestricted] amount in Development Fund)	10,852.50	23,377.10
CFB Deposit Fund (Unrestricted amount in General Fund)	14,266.14	9,529.51
Cooperative Bank Community Fund (Unrestricted, General Fund)	5,236.69	4,674.26
Cooperative Bank Community Fund (Restricted, Development Fund)	2,015.81	
Cash in hand (Unrestricted cash received for General Fund)		106.10
Cash in hand (Restricted fundraising cash received for Development Fund)		38.90
	461,433.28	480,680.16

Unrestricted funds are for the use of the trustees in the furtherance of the general objectives of the Church. The restricted funds held in the Development Fund are those to which contributions have been made towards the specific purpose of redeveloping the church building.

<b>14 Creditors</b>	<u>2024-25</u>	<u>2023-24</u>
Electricity & Gas	228.00	182.80
Water Rates	25.00	25.00
Broadband	250.00	
Cleaning		176.04
	3.00	383.84

**15 Loans to the Church**

During the financial year 2023/24, £150,000 was lent by church members in the form of interest free loans under loan agreements drawn up by Jackson Lees Solicitors and signed by trustees and lenders on 21st November 2023.

As per paragraph 1.1 in the loan agreements, the Repayment Date on the loans is 31st December 2028.

As per paragraph 5.3 in the loan agreements, 'In the event that any part of the Loan remains outstanding on the next Business Day immediately following the Repayment Date, such sum shall immediately be converted to a gift from the Lender to the Borrower and from such date the Lender shall have no right to repayment of such part of the Loan then outstanding. The Lender hereby expressly acknowledges that this may result in them receiving no repayments of the Loan at any time.'

With the continuing delay to the redevelopment of the church and the shortening period to the Repayment Date of 31st December 2028, a decision was made by the Church Council, in agreement with the lenders to repay the loans in their entirety. This occurred during the financial year 2024/25.

**RESERVES POLICY of****Grange Methodist Church  
(Church Council)**

Compiled in accordance with CC19 and Charities SORP (FRS 102)

1.	<b>General Funds</b> held at Y/E 31/08/25	£32,372
2.	<b>Restricted Funds</b> held “	£429,062
3.	<b>Endowment Funds</b> held “	£0

**4. Reserves policy for General Funds**

The General Fund as at 31<sup>st</sup> August 2025 comprises unrestricted free reserves of £21,519 and unrestricted designated reserves of £10,853 and excludes fixed assets and restricted funds.

The church's policy is to hold free reserves equivalent to at least three months of annual expenditure. Based on a budgeted annual expenditure of £61,250 for 2025/26, the free reserves held represent approximately four months of expenditure.

Although the church receives most of its regular giving income through monthly standing orders, the trustees consider it prudent to maintain this level of reserves to ensure the continuity of the church's activities if access to the church building is restricted, resulting in a reduction in lettings income and donations from church groups.

The trustees aim to maintain this level of free reserves by approving a balanced budget, with financial performance reviewed periodically.

The unrestricted designated reserves held at 31<sup>st</sup> August 2025 will be used to finance the installation of secondary glazing in the church. The purpose of this designation is to improve the internal environment for worship, reduce gas energy consumption and lower the church's associated carbon footprint.

This project was not included within the redevelopment plan and it is expected that the works will be completed during the 2025/26 financial year.

**5. Reserves Policy for Restricted Funds**

Restricted funds of £429,062 are held as at 31 August 2025. These funds have been received to finance a major redevelopment of the church, incorporating works identified in the most recent quinquennial inspection report, and are held in accordance with the terms imposed by donors and grant-making bodies.

Further funds of £345,224 have been pledged but not yet received from the church's membership and other grant-awarding bodies in support of the redevelopment work and are not included in the restricted funds balance.

Current estimates of the total cost of the redevelopment are approximately £1.66 million, indicating a funding shortfall. In response, the Church Council has approved an application to be made to the National Lottery Heritage Fund to support the financing of the project.


**6. Terms relating to Endowment Funds held**

Not applicable.

This Reserves Policy has been approved by

**Grange Methodist Church**

(Church Council)

Treasurer	Trustee
Full name KEITH UPTON	Full Name REV. HAYLEY EDMONDSON
Signature 	Signature H. Edmondson

**GRANGE METHODIST CHURCH**

England & Wales - Charity number 1198002

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# Accounts

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## Trustees' Annual Report for the period

**From: 1 September 2023 To: 31 August 2024**

**Charity name: Grange Methodist Church**

**Charity registration number: 1198002**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The governing document is <i>The Constitutional Practice and Discipline of the Methodist Church (CPD)</i>. See: <a href="https://www.methodist.org.uk/for-churches/governance/cpd/">https://www.methodist.org.uk/for-churches/governance/cpd/</a></p> <p>The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of</p> <p>a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;</p> <p>b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;</p> <p>c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;</p> <p>d) any purpose for the time being of any charity being a charity subsidiary to the Methodist Church.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We believe we are called to be a church where people of all ages and backgrounds are supported in:</p> <ul style="list-style-type: none"> <li>• loving and serving God;</li> <li>• loving and serving our neighbours, both local and global</li> <li>• growing and sharing faith</li> </ul> <p>We offer Methodist Christian worship, fellowship, service of our community and outreach, in Grange-over-Sands, Cumbria and beyond.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	This guidance has been provided to the trustees.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Main achievements of 2023-4:</p> <ul style="list-style-type: none"> <li>• In June we celebrated our 150<sup>th</sup> Anniversary with events showcasing the work of community groups connected with the church and those who regularly use our premises.</li> <li>• "Journey to Jerusalem" (Lent 2023) exhibition took place in the church, attracting many visitors including local residents, schools and visitors to Grange. These were great outreach opportunities, introducing people to the Christian story and also encouraging them to think about their own attitudes and beliefs.</li> <li>• In July, we organised and hosted General Election hustings for the community which were very well attended and appreciated. This event was also livestreamed on YouTube for those who could not attend in person.</li> <li>• Our weekly community coffee morning is attended by a wide range of local people, many of whom live alone. We are recognised by other community groups as a valuable forum for meeting with the local community.</li> <li>• Monthly Repair Cafe continued, staffed by volunteers from the church, Peninsula Environmental Action Together (PEAT) and the Grange Shed. Its aims are to stop broken items being sent to landfill, to teach repair skills and to provide a welcoming space to meet friends whilst items are being repaired. Repair Café formally became an internal organisation of the church, managed by a committee with representatives from the above organisations.</li> <li>• The church notice boards continue to be</li> </ul>

		<p>an important communication channel. Because of the church's location on a main shopping street they are frequently read by passers by.</p> <ul style="list-style-type: none"> <li>• The Church Council approved a budget for charitable giving of £2,750, shared between Methodist charitable funds, affiliated charities and local ecumenical groups. Collections were also made for other charitable organisations, including Christian Aid, Action for Children and All We Can, raising £3601.54. Regular donations of food and toiletries were collected for the Barrow Foodbank.</li> <li>• Fundraising continued for the church's "Open for Community" building redevelopment project, reaching our fundraising target in June and going out to tender in July.</li> <li>• Church-run Baby Group has continued weekly, including during school holidays. People move on as they go back to work, but our provision is very much appreciated and we do get return visits when mums are free again. The group are very supportive of one other and exchange local, practical advice. We have also seen an increasing trend for the grandparent generation being responsible for childcare and attending Baby Group.</li> <li>• Working with the Churches Together Youth Trust, we helped start a fortnightly youth group for school years 7 and 8. Members of our church are regular volunteer leaders at the group. Two of our members are also trustees on the Youth Trust which works in local schools as well as after school groups.</li> <li>• Grange Methodist Church has provided leadership to Cartmel Peninsula Churches Together, continuing to lead provision of worship in local care homes, which is much appreciated.</li> <li>• Safeguarding and EDI training has been undertaken by those with positions of responsibility in the church. We regard it as a key responsibility of the church to treat everybody fairly and with respect.</li> </ul>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	

Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See attached Statement of Financial Activities and Balance Sheet for the year ending 31 <sup>st</sup> August 2024.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	See attached Reserves Policy.
Amount of reserves held	Para 1.22	General Funds - £37,687 Restricted Funds - £442,993
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		Not applicable.
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	The deed of Union (1932) and Methodist Church Act (1976).
How is the charity constituted? (e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	The 1976 Methodist Church Act authorises the Methodist Conference as the governing body.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled	Para 1.25	Trustees are appointed by the Church Council according to standard Methodist procedures. The only Trustees not appointed in this way are the Chair (the Minister) and the Circuit Superintendent minister, who are

to appoint one or more trustees		appointed by the Conference of the Methodist Church, and one Circuit Steward, who is selected by the Circuit.
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Grange Methodist Church is an independent charity but is part of the South Lakes Circuit of the Methodist Church within the Methodist Church of Britain Connexion.
Relationship with any related parties	Para 1.51	
Other		

**Reference and Administrative details**

Charity name	Grange Methodist Church
Other name the charity uses	Not applicable.
Registered charity number	1198002
Charity's principal address	Grange Methodist Church Kents Bank Road GRANGE-OVER-SANDS LA11 7EY

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Rev Joanna Ruth Rand	Chair		Methodist Conference
2	Rev Grace Cauldwell	Circuit Superintendent		Methodist Conference
3	Andrew Robert Lockley	Trustee		Church Council
4	Ursula Katharine Lockley	Trustee		Church Council
5	Rev Susan Margaret Nicol	Trustee		Church Council
6	Rev David William Edmondson	Trustee		Church Council
7	Hazel Mary Edmondson	Trustee		Church Council
8	Peter John McPherson Nicol	Trustee		Church Council
9	Gillian Mary de Bourcier	Trustee		Circuit Meeting (South Lakes Methodist Circuit)
10	Ruth Marion Briddock	Trustee		Church Council
11	Barbara Leader	Trustee		Church Council
12	Ruth Webster	Trustee		Church Council
13	Hilda Margaret Alice Gardner	Trustee		Church Council
14	Carol Lamb	Trustee		Church Council
15	Paul Rand	Trustee		Church Council
16	Glenda Clark	Trustee		Church Council
17	Judith Mary Sharples	Trustee		Church Council
18	Janet Upton	Trustee	from 16/06/24	Church Council
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
Not applicable.		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
Trustees for Methodist Church Purposes		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

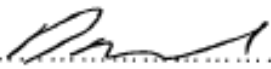
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	<i>Joanna Rand</i>	<i>H.M. Edmondson</i>
Full name(s)	Joanna Ruth Rand	Hazel Mary Edmondson
Position (e.g. Secretary, Chair, etc)	Chair	Secretary
Date	07-02-2025	

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer .....  ..... Date 24/09/2024 .....

Name and address of treasurer:

Paul Rand, Grange Methodist Church, Kents Bank Road, Grange-over-Sands, LA11 7EY

### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the meeting of the Church trustees held on 9<sup>th</sup> October 2024.

Signature of the Chair of the meeting:  .....

Name of the Chair of the meeting: Rev Joanna Rand Date 09/10/2024

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

### Grange Methodist Church

Charity Number 1198002

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Grange Methodist Church for the year ended 31 August 2024 set out on pages 1 to 9. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

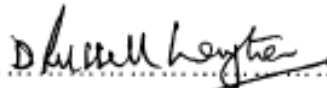
**Independent Examiner's Statement**

The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner ..... 

Name of independent examiner **Russell Longton**

Relevant professional qualification of independent examiner **FCA** .....

Name of firm (where appropriate) **N/A**.....

Malt Kiln House, 9 Town End, Bolton le Sands, Carnforth, LA5 8JF

Date ..... **6 October 2024** .....

Name of Church

Grange Methodist Church

Circuit No 9/14

Charity Registration No 1198002

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

	Notes to the accounts	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£
<b>Income</b>						
1 Offerings	1	36,109	-	-		36,109
2 Donations	2	1,450	-	37,354		38,805
3 Gift aid	3	8,456	-	8,842		17,298
4 Interest and investment income	4	-	-	16,248		16,248
5 Income from investment properties		-	-	-		0
6 Internal organisations		-	-	-		0
7 Other charitable income	5	14,278	-	216,244		230,522
<b>8 Total income</b>		<b>60,295</b>	<b>-</b>	<b>278,688</b>	<b>-</b>	<b>338,982</b>
<b>Expenditure</b>						
9 Circuit assessment or share		43,200	-	-	-	43,200
10 Grants and donations	6	2,750	-	-	-	2,750
11 Property maintenance	7	3,504	-	4,187	-	7,691
12 Insurance, utilities etc	8	7,983	-	-	-	7,983
13 Depreciation		-	-	-	-	0
14 Office expenses	9	344	-	29	-	374
15 Other expenditure	10	3,182	-	71,260	-	74,441
16 Internal organisations		-	-	-	-	0
<b>17 Total charitable expenditure</b>		<b>60,963</b>	<b>-</b>	<b>75,476</b>	<b>-</b>	<b>136,439</b>
18 Gains/(losses) on monetary investments		-	-	-	-	0
19 Gains/(losses) on investment properties		-	-	-	-	0
<b>20 Net income/(expenditure)</b>		<b>- 668</b>	<b>-</b>	<b>203,212</b>	<b>-</b>	<b>202,543</b>
21 Transfers between funds		-	-	-	-	0
22 Other gains/(losses)		-	-	-	-	0
<b>23 Net movement in funds</b>		<b>- 668</b>	<b>-</b>	<b>203,212</b>	<b>-</b>	<b>202,543</b>
24 Total funds brought forward		204,378	23,377	242,066	-	469,821
<b>25 Total funds carried forward</b>		<b>203,709</b>	<b>23,377</b>	<b>445,277</b>	<b>-</b>	<b>672,364</b>

Offerings/Gifts - received for External Organisations	3,601.54
Offerings/Gifts - passed to External Organisations	3,601.54

Name of Church

Grange Methodist Church

Circuit No 9/14

Charity Registration No 1198002

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

	Notes to the account	General Fund (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£
<b>Income</b>						
1 Offerings	1	37,479	-	-		37,479
2 Donations	2	1,712	21	33,313		35,046
3 Gift aid	3	8,655	-	7,885		16,541
4 Interest and investment income	4	-	-	7,719		7,719
5 Income from investment properties		-	-	-		0
6 Internal organisations		-	-	-		0
7 Other charitable income	5	14,644	-	139,641		154,285
<b>8 Total income</b>		<b>62,491</b>	<b>21</b>	<b>188,558</b>	<b>-</b>	<b>251,069</b>
<b>Expenditure</b>						
9 Circuit assessment or share		39,200	-	-	-	39,200
10 Grants and donations	6	2,500	-	-	-	2,500
11 Property maintenance	7	5,707	-	16,108	-	21,815
12 Insurance, utilities etc.	8	8,000	-	-	-	8,000
13 Depreciation		-	-	-	-	0
14 Office expenses	9	602	-	15	-	617
15 Other expenditure	10	2,513	-	12,319	-	14,832
16 Internal organisations		-	-	-	-	0
<b>17 Total charitable expenditure</b>		<b>58,521</b>	<b>-</b>	<b>28,442</b>	<b>-</b>	<b>86,964</b>
18 Gains/(losses) on monetary investments		-	-	-	-	0
19 Gains/(losses) on investment properties		-	-	-	-	0
<b>20 Net income/(expenditure)</b>		<b>3,970</b>	<b>21</b>	<b>160,115</b>	<b>-</b>	<b>164,106</b>
21 Transfers between funds		-	-	-	-	0
22 Other gains/(losses)		-	-	-	-	0
<b>23 Net movement in funds</b>		<b>3,970</b>	<b>21</b>	<b>160,115</b>	<b>-</b>	<b>164,106</b>
24 Total funds brought forward		200,408	23,356	81,950	-	305,715
<b>25 Total funds carried forward</b>		<b>204,378</b>	<b>23,377</b>	<b>242,066</b>	<b>-</b>	<b>469,821</b>

Offerings/Gifts - received for External Organisations	3,710.71
Offerings/Gifts - passed to External Organisations	3,710.71

Name of Church

Grange Methodist Church

Circuit No 9/14  
Charity Registration No 1198002

## Balance Sheet as at 31 August 2024

	Notes to the Accounts	General Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted Funds £	Endowment Funds £	Totals 2024 £	Totals 2023 £
<b>Fixed Assets</b>							
Church building and other property	11	175,000				175,000	175,000
Investment properties		0		0	0	0	0
Investments		0	0	0	0	0	0
<b>Total fixed assets</b>		<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>
<b>Current Assets</b>							
Debtors and prepayments	12	14,783	0	2,284	0	17,067	15,702
Loans by the Churches		0	0	0	0	0	0
Investments with TMCP		0	0	0	0	0	0
Central Finance Board Deposits	13	9,530	23,377	442,954	0	475,861	278,014
Cash at Bank and in hand	13	4,780	0	39	0	4,819	1,563
<b>Total current assets</b>		<b>29,093</b>	<b>23,377</b>	<b>445,277</b>	<b>0</b>	<b>497,748</b>	<b>295,279</b>
<b>Current liabilities</b>							
Creditors (due in under 1 year)	14	384	0	0	0	384	458
Grants payable within 2024-25		0	0	0	0	0	0
<b>Total current liabilities</b>		<b>384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384</b>	<b>458</b>
<b>Net current assets/liabilities</b>		<b>28,709</b>	<b>23,377</b>	<b>445,277</b>	<b>0</b>	<b>497,364</b>	<b>294,821</b>
<b>Total assets less current liabilities</b>		<b>203,709</b>	<b>23,377</b>	<b>445,277</b>	<b>0</b>	<b>672,364</b>	<b>469,821</b>
<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2024-25		0	0	0	0	0	0
Loans to the Church	15	0	0	150,000	0	150,000	0
						0	
<b>Net assets</b>		<b>203,709</b>	<b>23,377</b>	<b>295,277</b>	<b>0</b>	<b>522,364</b>	<b>469,821</b>
<b>Funds of the Church</b>							
General Fund (Unrestricted)		203,709				203,709	204,378
Designated Funds (Unrestricted)			23,377			23,377	23,377
<b>Total Unrestricted Funds</b>						<b>227,087</b>	<b>227,755</b>
Restricted Funds				295,277		295,277	242,066
Endowment Funds					0	0	0
<b>Total Funds</b>		<b>203,709</b>	<b>23,377</b>	<b>295,277</b>	<b>0</b>	<b>522,364</b>	<b>469,821</b>

Signed

Paul Rand

Church Treasurer

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

### Basis of accounting and accounting policies

**i. Accounting Standard**

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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1

**ii. Public benefit entity**

Grange Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

**iii. Basis**

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Church's financial position and activities.

**iv. Content**

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used, these are based on experience, research and judgement. The accounts are expressed in £Sterling.

**v. FRS102 SORP 2015**

These accounts are compliant with FRS102 and with the FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

**vi. 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.

**vii. Income recognition**

Income is brought into the accounts when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. In accordance with the Charities SORP (102), the time of volunteers is not recognised.

**viii. Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

**ix. Grants**

Grants made by the Church from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions, or as and when the Church accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms.

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

**x. VAT**

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

**xi. Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £5,000.

**xii. Funds**

The funds held constitute: General Funds held for any purpose of the Church which are unrestricted. Restricted funds are held for narrower purpose. Details of each material fund are disclosed in note 13 of these accounts. Any funds may be represented by more than just cash.

**xii. Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**1. Offerings:**

Regular offerings for the church received by standing order, in the offering plate by cash or cheque, and by card at church services via CollecTin donations system.

**2. Other Donations:**

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
In Memoriam	200.00	233.12
Donations from Church Groups (Baby Group, Men's Breakfast etc.)	439.85	570.11
Flower Fund donations	131.00	208.00
Donations at Repair Café	679.64	700.85
	1,450.49	1,712.08

<u>Development Fund (designated, unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
Bequests (made without restrictions)	-	20.65
	-	20.65

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
Donations for building redevelopment work	37,079.82	33,312.93
In Memoriam donations for building redevelopment work	274.50	-
	37,354.32	33,312.93

**3. Gift Aid:**

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
Tax reclaimed from HMRC on gift-aided offerings and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card offerings and donations of £30 or under, includes interest payment from HMRC.	8,456.44	8,655.33
	8,456.44	8,655.33

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
Tax reclaimed from HMRC on gift-aided donations and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card donations of £30 or under, includes interest payment from HMRC.	8,842.04	7,885.21
	8,842.04	7,885.21

**4. Interest and investment income:**

Amounts shown for both years are interest received from CFB Deposit Fund. This interest is treated as restricted since it is predominantly interest on funds received for the building redevelopment project.

**5. Other charitable income**

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
Coffee mornings	3,080.56	3,118.70
Receipts from Church Events (e.g. Away Day)	-	218.65
Lettings	10,188.00	10,546.71
Receipts from Weddings & Funerals	1,000.00	760.00
Miscellaneous	9.88	-
	14,278.44	14,644.06

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
Fundraising	10,111.62	7,809.55
Listed Places of Worship Grants (against VAT paid on property work)	-	2,672.18
Grants towards building redevelopment project*	56,132.00	129,159.00
Interest-free loans from church members (see note 15)	150,000.00	
	216,243.62	139,640.73

\*Grants towards building redevelopment project received in 2022-23 include £100,000 received from The Benefact Trust, under whose terms and conditions some or all of the grant may need to be returned in certain circumstances, such as the redevelopment project not going ahead. (Benefact Trust Standard Grant Terms & Conditions, paragraph 21).

Grants towards building redevelopment project received in 2023-24 have been claimed against work already carried out with the exception of:

£3,000 from the Cumbria Community Foundation, received for work on toilets which has not yet been completed. This grant may need to be returned if it is not spent by May 2025.

£5,000 from the Sir John Fisher Foundation. This grant may need to be returned if the total funds required for the project are not raised by May 2025.

£6,600 from the Hunter Rowe Trust, drawn down against professional fees already paid. However, this grant may need to be returned if the redevelopment project does not go ahead.

£30,000 from the Trustees for Methodist Church Purposes (TMCP), drawn down against design fees already paid. However, this grant may need to be returned if the redevelopment project does not go ahead.

Total amount of grants money which may need to be repaid if the redevelopment project does not proceed to plan is therefore £144,600 which could be repaid from the balance of restricted funds currently held.

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

### 6. Grants and donations:

Allocations from General funds to other charitable organisations, as agreed by Trustees.

	<u>2023-24</u>	<u>2022-23</u>
<u>Methodist Connexional Funds</u>		
Fund for the Support of Presbyters & Deacons	350.00	350.00
Mission in Britain Fund	275.00	275.00
World Mission Fund	275.00	275.00
The Fund for Property	200.00	200.00
The Fund for Training	275.00	275.00
Methodist Medical Benevolent Fund	275.00	275.00
 <u>Local Organisations</u>		
Churches Together in Grange & District	50.00	50.00
Churches Together Youth Trust	650.00	500.00
<u>Affiliations</u>		
A Rocha UK (Eco Church)	100.00	100.00
Torch Trust (Sight Loss Friendly Church)	100.00	100.00
Fairtrade Foundation (Fairtrade Church)	100.00	100.00
Inclusive Church	100.00	-
	2,750.00	2,500.00

### 7. Property maintenance

	<u>2023-24</u>	<u>2022-23</u>
<u>General Fund (unrestricted)</u>		
Cleaning	2,699.28	2,699.28
Repairs & Renewals	804.60	3,007.26
	3,503.88	5,706.54
 <u>Development Fund (restricted for building redevelopment work)</u>		
Replacement of central heating boiler		16,108.10
Replacement of hall lighting to LED batons	3,775.84	-
Boiler installation - Release of retention payment	411.09	-
	4,186.93	-

### 8. Insurance, utilities etc.

	<u>2023-24</u>	<u>2022-23</u>
Electricity & Gas	4,335.69	4,647.70
Water Rates	799.12	692.80
Broadband	368.94	330.99
Insurance	2,479.08	2,328.39
	7,982.83	7,999.89

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

### 9. Office Expenses

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
Card machine (software subscription & transaction fees)	124.15	340.99
Printing & Stationery	220.06	261.16
	344.21	602.15

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
Card transaction fees	29.41	15.24
	29.41	15.24

### 10. Other Expenditure

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
Worship Resources & Licences	481.68	556.89
Outreach Resources	82.50	124.25
Repair Café Purchases	417.35	321.12
Church Events (e.g. Anniversary weekend)	672.52	238.98
Toast Church (families & young people's activities)	195.00	239.60
Flowers & Plants	204.50	184.90
Provisions	668.00	566.99
Wedding & Funeral Fees (to organist & minister)	460.00	230.00
Miscellaneous	-	50.00
	3,181.55	2,512.73

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
Architects Fees	35,569.20	10,020.00
Surveyors Fees	34,224.00	1,815.00
Fundraising expenses	1,466.48	333.95
Miscellaneous	-	150.00
	71,259.68	12,318.95

### 11 Church building and other property

Valuation of church building by Lamb & Swift Commercial on Friday 17th May 2019, carried out in accordance with the requirements of the Valuation Standards in the current edition of the RICS Professional Standards (the "Red Book"), prepared on the basis of Market Value.

Although the last formal valuation was carried out more than five years ago, no substantial changes have been made to the building which could be expected to affect its value, beyond adjustments in the market. Given the plans to undertake major building work in the next 1-2 years, the trustees conclude that paying for a formal revaluation of the property at this stage would not be good use of the charity's money. Therefore, the valuation of £175,000 from May 2019 is being carried forward for another year.

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2024

### 12 Debtors & Prepayments

<u>General Fund (unrestricted)</u>	<u>2023-24</u>	<u>2022-23</u>
HMRC Gift Aid accrued	3,037.90	3,342.19
Lettings	118.00	720.00
Circuit Assessment prepayment	10,000.00	9,800.00
Other prepayments	1,627.48	1,217.72
	14,783.38	15,079.91
<u>Development Fund (restricted for building redevelopment work)</u>	<u>2023-24</u>	<u>2022-23</u>
HMRC Gift Aid accrued	2,284.02	621.85
	2,284.02	621.85

### 13 Current Assets - Cash at Bank, Central Finance Board and in hand

	<u>2023-24</u>	<u>2022-23</u>
CFB Deposit Fund (Restricted amount in Development Fund)	442,954.29	241,443.85
CFB Deposit Fund (Designated [unrestricted] amount in Development Fund)	23,377.10	23,377.10
CFB Deposit Fund (Unrestricted amount in General Fund)	9,529.51	13,192.88
Cooperative Bank Community Fund (Unrestricted, General Fund)	4,674.26	1,521.21
Cash in hand (Unrestricted cash received for General Fund)	106.10	42.00
Cash in hand (Restricted fundraising cash received for Development Fund)	38.90	-
	480,680.16	279,577.04

Unrestricted funds are for the use of the trustees in the furtherance of the general objectives of the Church. The restricted funds held in the Development Fund are those to which contributions have been made towards the specific purpose of redeveloping the church building.

### 14 Creditors

	<u>2023-24</u>	<u>2022-23</u>
Creditors (utilities, cleaning, property repairs)	383.84	458.20
	383.84	458.20

### 15 Loans to the Church

£150,000 has been lent by church members in the form of interest free loans under loan agreements drawn up by Jackson Lees Solicitors and signed by trustees and lenders on 21st November 2023.

As per paragraph 1.1 in the loan agreements, the Repayment Date on the loans is 31st December 2028.

As per paragraph 5.3 in the loan agreements, 'In the event that any part of the Loan remains outstanding on the next Business Day immediately following the Repayment Date, such sum shall immediately be converted to a gift from the Lender to the Borrower and from such date the Lender shall have no right to repayment of such part of the Loan then outstanding. The Lender hereby expressly acknowledges that this may result in them receiving no repayments of the Loan at any time.'

## RESERVES POLICY of

**Grange Methodist Church**(\*Church Council /Circuit Meeting /District )

1. <b>General Funds held at Y/E 31/08/2024</b>	<b>£37,687</b>
2. <b>Restricted Funds held</b> *	<b>£442,993</b>
3. <b>Endowment Funds held</b> "	<b>£0</b>

**4. Reserves policy for General Funds**

Given a general expenditure of £60,963 for the year 2023-24, we are currently holding just over seven months' worth of unrestricted reserves. Our policy is to hold a minimum of three months, equivalent to £15,241. This should be sufficient given that most regular donations from members and adherents is received by standing order which would continue to be received in event of a temporary cessation of church activities, due to events such as another pandemic.

We are currently holding onto a higher level of unrestricted reserves anticipating that some of these will be designated for use in remedial and redevelopment work to our building when we are able to proceed with this. These reserves may also be required to fund the hiring and refurbishment of temporary accommodation whilst building works is taking place.

**5. Policy for Restricted Funds**

We continue to fundraise for a major redevelopment of our building, and some items of remedial work. As at 31/08/2024, we have £442,993 in restricted funds for this purpose and approx. £334,700 pledged but not yet received from our membership, the South Lakes Methodist Circuit and other grant awarding bodies.

Having sought tenders from contractors based on detailed designs from our architects, and including necessary remedial work, the total project cost has risen from the previous estimate of approx. £900,000 to around £1.7 million.

The trustees have approved some further work with one of the contractors and the architect to explore opportunities for cost engineering, design simplifications, phasing of the project and alternative plans with the aim of bringing the total cost down to an attainable new target. Further local fundraising and grant applications are in progress and the project is subject to regular review by the Church Council.



In the fundraising carried out amongst church members and the community, it has been made clear that should the planned project not go ahead, the restricted funds raised may be used to carry out necessary renovations and improvements to make our building fit for its ongoing use. However, in this situation, some of the grants received may need to be repaid.

**6. Terms relating to Endowment Funds held**

Not applicable.

This Reserves Policy has been approved by

**Grange Methodist Church**(\*Church Council /Circuit Meeting /District )

Treasurer (from September 2024)	Trustee (Treasurer up to August 2024)
Full name <b>Keith Upton</b>	Full Name <b>Paul Rand</b>
Signature  9/10/24	Signature  9/10/24

**GRANGE METHODIST CHURCH**

England & Wales - Charity number 1198002

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# Accounts

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## Trustees' Annual Report for the period

**From: 1 September 2022 To: 31 August 2023**

**Charity name: Grange Methodist Church**

**Charity registration number: 1198002**

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The governing document is <i>The Constitutional Practice and Discipline of the Methodist Church (CPD)</i>. See: <a href="https://www.methodist.org.uk/for-churches/governance/cpd/">https://www.methodist.org.uk/for-churches/governance/cpd/</a></p> <p>The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of</p> <p>a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;</p> <p>b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;</p> <p>c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;</p> <p>d) any purpose for the time being of any charity being a charity subsidiary to the Methodist Church.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We believe we are called to be a church where people of all ages and backgrounds are supported in:</p> <ul style="list-style-type: none"> <li>• loving and serving God;</li> <li>• loving and serving our neighbours, both local and global</li> <li>• growing and sharing faith</li> </ul> <p>We offer Methodist Christian worship, fellowship, service of our community and outreach, in Grange-over-Sands, Cumbria and beyond.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	This guidance has been provided to the trustees.

#### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Main achievements of 2022-3:</p> <ul style="list-style-type: none"> <li>• "Journey to Christmas" (December 2022) and "The Knitted Bible" (July 2023) exhibitions took place in the church, attracting many visitors including local residents, schools and visitors to Grange. These were great outreach opportunities, introducing people to the Bible and also encouraging them to think about their own attitudes and beliefs.</li> <li>• Monthly Repair Cafe was started, staffed by volunteers from the church, Peninsula Environmental Action Together (PEAT) and the Grange Men's Shed. Its aims are to stop broken items being sent to landfill, to teach repair skills and to provide a welcoming space to meet friends whilst items are being repaired.</li> <li>• Energy efficiency has been improved by installing a new, more efficient boiler, and LED lighting in the church. As an Eco Church (bronze level) we are always looking to reduce our carbon footprint.</li> <li>• The church notice boards were repaired by the Grange Men's Shed. These are an important communication channel. Because of the church's location on a main shopping street they are frequently read by passers by.</li> <li>• The Church Council approved a budget for charitable giving of £2,500, shared between Methodist charitable funds, affiliated charities and local ecumenical groups. Collections were also made for other charitable organisations, including Christian Aid, Action for Children and All We Can, raising £3,710.71. Regular donations of food and toiletries were collected for the Barrow Foodbank.</li> <li>• Fundraising continued for the church's "Open for Community" building</li> </ul>

		<p>redevelopment project. 63.8% of the funding is now in place and we hope to start building work in 2024.</p> <ul style="list-style-type: none"> <li>• Church-run Baby Group has continued weekly, including during school holidays. People move on as they go back to work, but our provision is very much appreciated and we do get return visits when mums are free again. The group are very supportive of one other and exchange local, practical advice.</li> <li>• “Teens on Toast” teens group increased frequency of meetings to monthly. A group went to the Methodist Church youth conference “3Generate” in October 2022.</li> <li>• Grange Methodist Church has provided leadership to Grange Churches Together. In 2022-3 this group started to lead worship in local care homes, which is much appreciated.</li> <li>• Safeguarding and EDI training has been undertaken by those with positions of responsibility in the church. We regard it as a key responsibility of the church to treat everybody fairly and with respect.</li> </ul>
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### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

### Financial Review

Review of the charity’s financial position at the end of the period	Para 1.21	See attached Statement of Financial Activities and Balance Sheet for the year ending 31 <sup>st</sup> August 2023.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	See attached Reserves Policy.
Amount of reserves held	Para 1.22	General Funds - £38,091 Restricted Funds - £241,444
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any	Para 1.23	N/A

uncertainties about the charity continuing as a going concern		
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### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### Structure, Governance and Management

Description of charity's trusts:		Not applicable.
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	The deed of Union (1932) and Methodist Church Act (1976).
How is the charity constituted? (e.g. <a href="#">unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	The 1976 Methodist Church Act authorises the Methodist Conference as the governing body.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Church Council according to standard Methodist procedures. The only Trustees not appointed in this way are the Chair (the Minister) and the Circuit Superintendent minister, who are appointed by the Conference of the Methodist Church, and one Circuit Steward, who is selected by the Circuit.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Grange Methodist Church is an independent charity but is part of the South Lakes Circuit of the Methodist Church within the Methodist Church of Britain Connexion.
Relationship with any related parties	Para 1.51	
Other		

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## Reference and Administrative details

Charity name	Grange Methodist Church
Other name the charity uses	Not applicable.
Registered charity number	1198002
Charity's principal address	Grange Methodist Church Kents Bank Road GRANGE-OVER-SANDS LA11 7EY

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Rev Joanna Ruth Rand	Chair		Methodist Conference
2	Rev Grace Cauldwell	Circuit Superintendent		Methodist Conference
3	Andrew Robert Lockley	Trustee		Church Council
4	Ursula Katharine Lockley	Trustee		Church Council
5	Rev Susan Margaret Nicol	Trustee		Church Council
6	Rev David William Edmondson	Trustee		Church Council
7	Hazel Mary Edmondson	Trustee		Church Council
8	Peter John McPherson Nicol	Trustee		Church Council
9	Gillian Mary de Bourcier	Trustee		Circuit Meeting (South Lakes Methodist Circuit)
10	Ruth Marion Briddock	Trustee		Church Council
11	Barbara Leader	Trustee		Church Council
12	Ruth Webster	Trustee		Church Council
13	Hilda Margaret Alice Gardner	Trustee		Church Council
14	Carol Lamb	Trustee		Church Council
15	Paul Rand	Trustee		Church Council
16	Glenda Clark	Trustee		Church Council
17	Judith Mary Sharples	Trustee		Church Council
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
Not applicable.		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
Trustees for Methodist Church Purposes		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Joanna Ruth Rand	Hazel Mary Edmondson
Position (e.g. Secretary, Chair, etc)	Chair	Secretary
Date	31/01/2024	

## Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2023 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

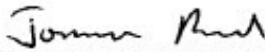
Signature of treasurer .....  ..... Date... 16/11/2023.....

Name and address of treasurer:

Paul Rand, Grange Methodist Church, Kents Bank Road, Grange-over-Sands, LA11 7EY

### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2023 were presented to the meeting of the Church trustees held on 24 January 2024.

Signature of the Chair of the meeting: .....  .....

Name of the Chair of the meeting: Rev Joanna Rand Date 24/01/24

## Independent Examiner's Report to the Trustees of the Grange Methodist Church

Charity Number 1198002

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of Grange Methodist Church for the year ended 31 August 2023 set out on pages 1 to 10. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

The Church's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales. I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner *Russell Longton*

Name of independent examiner **Russell Longton**

Relevant professional qualification of independent examiner **FCA**

Name of firm (where appropriate) **N/A**

Malt Kiln House, 9 Town End, Bolton le Sands, Carnforth, LA5 8JF

Date 7 December 2023

Name of Church

Grange Methodist Church

Circuit No 9/14

Charity Registration No 1198002

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

	Notes to the account	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2022-23 £
<b>Income</b>						
1 Offerings	1	37,479	-	-	-	37,479
2 Donations	2	1,712	21	33,313	-	35,046
3 Gift aid	3	8,655	-	7,885	-	16,541
4 Interest and investment income	4	-	-	7,719	-	7,719
5 Income from investment properties		-	-	-	-	0
6 Internal organisations		-	-	-	-	0
7 Other charitable income	5	14,644	-	139,641	-	154,285
<b>8 Total income</b>		<b>62,491</b>	<b>21</b>	<b>188,558</b>	<b>-</b>	<b>251,069</b>
<b>Expenditure</b>						
9 Circuit assessment or share		39,200	-	-	-	39,200
10 Grants and donations	6	2,500	-	-	-	2,500
11 Property maintenance	7	5,707	-	16,108	-	21,815
12 Insurance, utilities etc	8	8,000	-	-	-	8,000
13 Depreciation		-	-	-	-	0
14 Office expenses	9	602	-	15	-	617
15 Other expenditure	10	2,513	-	12,319	-	14,832
16 Internal organisations		-	-	-	-	0
<b>17 Total charitable expenditure</b>		<b>58,521</b>	<b>0</b>	<b>28,442</b>	<b>0</b>	<b>86,964</b>
18 Gains/(losses) on monetary investments		-	-	-	-	0
19 Gains/(losses) on investment properties		-	-	-	-	0
<b>20 Net income/(expenditure)</b>		<b>3,970</b>	<b>21</b>	<b>160,115</b>	<b>0</b>	<b>164,106</b>
21 Transfers between funds		-	-	-	-	0
22 Other gains/(losses)		-	-	-	-	0
<b>23 Net movement in funds</b>		<b>3,970</b>	<b>21</b>	<b>160,115</b>	<b>0</b>	<b>164,106</b>
24 Total funds brought forward	11	200,408	23,356	81,950	-	305,715
<b>25 Total funds carried forward</b>		<b>204,378</b>	<b>23,377</b>	<b>242,066</b>	<b>-</b>	<b>469,821</b>

Offerings/Gifts - received for External Organisations	3,710.71
Offerings/Gifts - passed to External Organisations	3,710.71

Name of Church

Grange Methodist Church

Circuit No 9/14

Charity Registration No 1198002

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

	Notes to the account	General Fund (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021-22 £
<b>Income</b>						
1 Offerings	1	39,367	-	-	-	39,367
2 Donations	2	559	1,759	24,864	-	27,181
3 Gift aid	3	9,158	-	5,825	-	14,983
4 Interest and investment income	4	434	-	-	-	434
5 Income from investment properties		-	-	-	-	0
6 Internal organisations		-	-	-	-	0
7 Other charitable income	5	11,780	24	8,812	-	20,615
<b>8 Total income</b>		<b>61,297</b>	<b>1,783</b>	<b>39,500</b>	<b>-</b>	<b>102,580</b>
<b>Expenditure</b>						
9 Circuit assessment or share		40,000	-	-	-	40,000
10 Grants and donations	6	2,080	-	-	-	2,080
11 Property maintenance	7	6,194	-	-	-	6,194
12 Insurance, utilities etc	8	5,209	-	-	-	5,209
13 Depreciation		-	-	-	-	0
14 Office expenses	9	567	-	-	-	567
15 Other expenditure	10	2,138	734	4,808	-	7,680
16 Internal organisations		-	-	-	-	0
<b>17 Total charitable expenditure</b>		<b>56,188</b>	<b>734</b>	<b>4,808</b>	<b>0</b>	<b>61,730</b>
18 Gains/(losses) on monetary investments		-	-	-	-	0
19 Gains/(losses) on investment properties		-	-	-	-	0
<b>20 Net income/(expenditure)</b>		<b>5,109</b>	<b>1,049</b>	<b>34,692</b>	<b>0</b>	<b>40,850</b>
21 Transfers between funds		-	-	-	-	0
22 Other gains/(losses)		-	-	-	-	0
<b>23 Net movement in funds</b>		<b>5,109</b>	<b>1,049</b>	<b>34,692</b>	<b>0</b>	<b>40,850</b>
24 Total funds brought forward	11	195,299	22,307	47,258	-	264,865
<b>25 Total funds carried forward</b>		<b>200,408</b>	<b>23,356</b>	<b>81,950</b>	<b>-</b>	<b>305,715</b>

Offerings/Gifts - received for External Organisations	3,489.87
Offerings/Gifts - passed to External Organisations	3,489.87

Name of Church

Grange Methodist Church

Circuit No 9/14  
Charity Registration No 1198002

## Balance Sheet as at 31 August 2023

Notes to the Accounts		General Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023	Totals 2022
		£	£	£	£	£	£
<b>Fixed Assets</b>							
	Church building and other property	12	175,000			175,000	175,000
	Investment properties		0	0	0	0	0
	Investments		0	0	0	0	0
	<b>Total fixed assets</b>		<b>175,000</b>	<b>0</b>	<b>0</b>	<b>175,000</b>	<b>175,000</b>
<b>Current Assets</b>							
	Debtors and prepayments	13	15,080	0	622	15,702	17,405
	Loans by the Churches		0	0	0	0	0
	Investments with TMCP		0	0	0	0	0
	Central Finance Board Deposits	14	13,193	23,377	241,444	278,014	109,995
	Cash at Bank and in hand	14	1,563	0	0	1,563	4,164
	<b>Total current assets</b>		<b>29,836</b>	<b>23,377</b>	<b>242,066</b>	<b>295,279</b>	<b>131,564</b>
<b>Current liabilities</b>							
	Creditors (due in under 1 year)	15	458	0	0	458	849
	Grants payable within 2022-23		0			0	0
	<b>Total current liabilities</b>		<b>458</b>	<b>0</b>	<b>0</b>	<b>458</b>	<b>849</b>
	<b>Net current assets/liabilities</b>		<b>29,378</b>	<b>23,377</b>	<b>242,066</b>	<b>294,821</b>	<b>130,715</b>
	<b>Total assets less current liabilities</b>		<b>204,378</b>	<b>23,377</b>	<b>242,066</b>	<b>469,821</b>	<b>306,716</b>
<b>Long term liabilities</b>							
	(due after more than one year)		0	0	0	0	0
	Grants payable after 2022-23		0	0	0	0	0
	Loans to the Church		0	0	0	0	0
	<b>Net assets</b>		<b>204,378</b>	<b>23,377</b>	<b>242,066</b>	<b>469,821</b>	<b>306,716</b>
<b>Funds of the Church</b>							
	General Fund (Unrestricted)		204,378			204,378	200,408
	Designated Funds (Unrestricted)			23,377		23,377	23,356
	<b>Total Unrestricted Funds</b>					<b>227,755</b>	<b>223,765</b>
	Restricted Funds			242,066		242,066	81,950
	Endowment Funds				0	0	0
	<b>Total Funds</b>		<b>204,378</b>	<b>23,377</b>	<b>242,066</b>	<b>469,821</b>	<b>306,716</b>

Signed



Paul Rand

Church Treasurer

## **Grange Methodist Church (Registered Charity No. 1198002)**

### **Notes to the accounts for year ending 31st August 2023**

#### **Basis of accounting and accounting policies**

**i. Accounting Standard**

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 Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1

**ii. Public benefit entity**

Grange Methodist Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note below.

**iii. Basis**

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and trustees present accounts that show a true and fair view of the Church's financial position and activities.

**iv. Content**

The financial information presented is relevant, reliable, comparable and complete. Where estimates are used, these are based on experience, research and judgement. The accounts are expressed in £Sterling.

**v. FRS102 SORP 2015**

These accounts are compliant with FRS102 and with the FRS102 SORP 2015. The accounts have been prepared in accordance with applicable charity law in England, this being the Charities Act 2011 and SI2008/629 (Charities Accounting and Reporting Regulations) and, pending the making of replacement Regulations specific to SORP 2015 in accordance with Reg.8(4)(d) of SI 2008/629, the charity trustees have departed from the requirement of Reg.8(5) by following SORP (FRS102) instead of SORP 2005 to the extent necessary to give a true and fair view in the circumstances.

**vi. 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.

**vii. Income recognition**

Income is brought into the accounts when there is entitlement and the amount is reliably measurable once it is more likely than not that the economic benefit of the income will be forthcoming. In accordance with the Charities SORP (102), the time of volunteers is not recognised.

**viii. Expenditure**

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable, and it is considered more likely than not that there will be an outflow of economic benefit.

**ix. Grants**

Grants made by the Church from its own funds are recognised in full at the time of the agreement to make a grant without performance conditions, or as and when the Church accepts that there is a legal or operational obligation to make the payment if it is subject to performance conditions. When the grant to be accrued is recurrent over more than one year, the balance payable in future years is treated as a provision for future commitments in the balance sheet against the appropriate fund, the provision being released in future years in accordance with the originally agreed terms.

## Grange Methodist Church (Registered Charity No. 1198002)

### Notes to the accounts for year ending 31st August 2023

**x. VAT**

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

**xi. Tangible fixed assets**

These are capitalised if they can be used for more than one year, and individually cost at least £5,000.

**xii. Funds**

The funds held constitute: General Funds held for any purpose of the Church which are unrestricted. Restricted funds are held for narrower purpose. Details of each material fund are disclosed in note 13 of these accounts. Any funds may be represented by more than just cash.

**xii. Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**1. Offerings:**

Regular offerings for the church received by standing order, in the offering plate by cash or cheque, and by card at church services via CollectIn donations system.

**2. Other Donations:**

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
In Memoriam	233.12	-
Donations from Church Groups (Baby Group, Men's Breakfast etc.)	570.11	344.18
Flower Fund donations	208.00	215.00
Donations at Repair Café	700.85	-
	1,712.08	559.18

<u>Development Fund (designated, unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Bequests (made without restrictions)	20.65	1,758.52
	20.65	1,758.52

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Donations for building redevelopment work	33,312.93	24,113.55
	33,312.93	24,113.55

**3. Gift Aid:**

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Tax reclaimed from HMRC on gift-aided offerings and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card offerings and donations of £30 or under, includes interest payment from HMRC.	8,655.33	9,157.81
	8,655.33	9,157.81

## Grange Methodist Church (Registered Charity No. 1198002)

### Notes to the accounts for year ending 31st August 2023

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Tax reclaimed from HMRC on gift-aided donations and through the Gift Aid Small Donations Scheme (GASDS) on anonymous cash and contactless card donations of £30 or under, includes interest payment from HMRC.	7,885.21	5,825.17
	7,885.21	5,825.17

**4. Interest and investment income:**

Amounts shown for both years are interest received from CFB Deposit Fund. Historically, the majority of reserves held by the church were unrestricted, therefore interest was designated as unrestricted. However, with the increase in restricted funds held, the interest is now being treated as restricted.

**5. Other charitable income**

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Coffee mornings	3,118.70	2,957.30
Receipts from Church Events (e.g. Away Day)	218.65	-
Lettings	10,546.71	7,392.60
Receipts from Weddings & Funerals	760.00	1,096.00
Miscellaneous	-	333.81
	14,644.06	11,779.71

<u>Development Fund (designated, unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Miscellaneous	-	24.00
	-	24.00

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Fundraising	7,809.55	8,411.77
Listed Places of Worship Grants (against VAT paid on property work)	2,672.18	-
Grants towards building redevelopment project*	129,159.00	400.00
	139,640.73	8,811.77

\*Grants towards building redevelopment project include £100,000 received from The Benefact Trust, under whose terms and conditions some or all of the grant may need to be returned in certain circumstances, such as the redevelopment project not going ahead. (Benefact Trust Standard Grant Terms & Conditions, paragraph 21).

## Grange Methodist Church (Registered Charity No. 1198002)

### Notes to the accounts for year ending 31st August 2023

#### 6. Grants and donations:

Allocations from General funds to other charitable organisations, as agreed by Trustees.

	<u>2022-23</u>	<u>2021-22</u>
<u>Methodist Connexional Funds</u>		
Fund for the Support of Presbyters & Deacons	350.00	230.00
Mission in Britain Fund	275.00	230.00
World Mission Fund	275.00	230.00
The Fund for Property	200.00	230.00
The Fund for Training	275.00	-
Methodist Medical Benevolent Fund	275.00	-
<u>Other Methodist Organisations</u>		
Methodist Ministers' Housing Society	-	230.00
M.H.A.	-	230.00
<u>Local Organisations</u>		
Churches Together in Grange & District	50.00	100.00
Churches Together Youth Trust	500.00	500.00
St Mary's Hospice	-	100.00
<u>Affiliations</u>		
A Rocha UK (Eco Church)	100.00	-
Torch Trust (Sight Loss Friendly Church)	100.00	-
Fairtrade Foundation (Fairtrade Church)	100.00	-
	2,500.00	2,080.00

#### 7. Property maintenance

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Cleaning	2,699.28	2,195.66
Repairs & Renewals	3,007.26	3,998.47
	5,706.54	6,194.13
<u>Development Fund (restricted for building redevelopment work)</u>		
Replacement of central heating boiler	16,108.10	-
	16,108.10	-

#### 8. Insurance, utilites etc.

	<u>2022-23</u>	<u>2021-22</u>
Electricity & Gas	4,647.70	2,133.25
Water Rates	692.80	551.09
Broadband	330.99	325.58
Insurance	2,328.39	2,199.09
	7,999.89	5,209.01

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2023

### 9. Office Expenses

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Card machine (purchase, software subscription & transaction fees)	340.99	-
Printing & Stationery	261.16	566.89
	602.15	566.89

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Card transaction fees	15.24	-
	15.24	-

### 10. Other Expenditure

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Worship Resources & Licences	556.89	616.24
Outreach Resources	124.25	55.64
Repair Café Purchases	321.12	-
Church Events (e.g. Away Day)	238.98	-
Toast Church (families & young people's activities)	239.60	65.00
Flowers & Plants	184.90	138.18
Provisions	566.99	570.34
Wedding & Funeral Fees (to organist & minister)	230.00	479.00
Miscellaneous	50.00	214.00
	2,512.73	2,138.40

<u>Development Fund (designated, unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Miscellaneous	-	733.56
	-	733.56

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Architects Fees	10,020.00	-
Surveyors Fees	1,815.00	4,640.00
Fundraising expenses	333.95	-
Miscellaneous	150.00	168.20
	12,318.95	4,808.20

## Grange Methodist Church (Registered Charity No. 1198002)

### Notes to the accounts for year ending 31st August 2023

#### 11 Adjustments to Total funds brought forward

In moving from receipts & payments to accruals based accounting, the following adjustments have been made to the Total funds brought forward as reported in the 2021-22 accounts.

<u>General Funds (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
Total funds brought forward (under receipts & payments accounting)	10,839.65	5,895.22
plus Debtors, cash in hand & prepayments at start of year	15,417.30	14,645.47
less Creditors at start of year	- 848.69 -	241.47
plus Value of church building (not previously included)	175,000.00	175,000.00
Total funds brought forward (under accruals based accounting)	<u>200,408.27</u>	<u>195,299.22</u>

#### Development Fund (designated, unrestricted)

No adjustments needed

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
Total funds brought forward (under receipts & payments accounting)	79,697.33	39,936.70
plus Debtors & cash in hand at start of year	2,252.91	7,321.25
less Creditors at start of year	-	-
Total funds brought forward (under accruals based accounting)	<u>81,950.24</u>	<u>47,257.95</u>

#### 12 Church building and other property

Valuation of church building by Lamb & Swift Commercial on Friday 17th May 2019, carried out in accordance with the requirements of the Valuation Standards in the current edition of the RICS Professional Standards (the "Red Book"), prepared on the basis of Market Value.

#### 13 Debtors & Prepayments

<u>General Fund (unrestricted)</u>	<u>2022-23</u>	<u>2021-22</u>
HMRC Gift Aid accrued	3,342.19	3,522.23
Lettings	720.00	254.50
Circuit Assessment prepayment	9,800.00	9,800.00
Other prepayments	1,217.72	1,701.76
	<u>15,079.91</u>	<u>15,278.49</u>

<u>Development Fund (restricted for building redevelopment work)</u>	<u>2022-23</u>	<u>2021-22</u>
HMRC Gift Aid accrued	621.85	2,126.16
	<u>621.85</u>	<u>2,126.16</u>

## Grange Methodist Church (Registered Charity No. 1198002)

Notes to the accounts for year ending 31st August 2023

<b>14 Current Assets - Cash at Bank, Central Finance Board and in hand</b>	<u>2022-23</u>	<u>2021-22</u>
CFB Deposit Fund (Restricted amount in Development Fund)	241,443.85	79,697.33
CFB Deposit Fund (Designated [unrestricted] amount in Development Fund)	23,377.10	23,356.45
CFB Deposit Fund (Unrestricted amount in General Fund)	13,192.88	6,941.17
Cooperative Bank Community Fund (Unrestricted, General Fund)	1,521.21	3,898.48
Cash in hand (Unrestricted cash received for General Fund)	42.00	138.81
Cash in hand (Restricted fundraising cash received for Development Fund)	-	126.75
	<u>279,577.04</u>	<u>114,158.99</u>

Unrestricted funds are for the use of the trustees in the furtherance of the general objectives of the Church. The restricted funds held in the Development Fund are those to which contributions have been made towards the specific purpose of redeveloping the church building.

<b>15 Creditors</b>	<u>2022-23</u>	<u>2021-22</u>
Creditors (utilities, cleaning, property repairs)	458.20	848.69
	<u>458.20</u>	<u>848.69</u>

## RESERVES POLICY of

**Grange Methodist Church**(\*Church Council /Circuit Meeting /District )

1.	<b>General</b> Funds held at Y/E 31/08/2023	<b>£38,091</b>
2.	<b>Restricted</b> Funds held “	<b>£241,444</b>
3.	<b>Endowment</b> Funds held “	<b>£0</b>

4. **Reserves policy for General Funds**

Given a general expenditure of £62,126 for the year 2022-23, we are currently holding just over seven months' worth of unrestricted reserves. Our policy is to hold a minimum of three months, equivalent to £15,532. This should be sufficient given that most regular donations from members and adherents is received by standing order which would continue to be received in event of a temporary cessation of church activities, due to events such as another pandemic.

There remains outstanding approx. £32,000 worth of repair and maintenance work identified in the 2021 quinquennial report which does not fall within the scope of previous costings for the building redevelopment project but is currently being incorporated into the detailed costings for the project which is expected to begin by September 2024.

It is planned that as much as possible of the £22,559 in additional reserves be allocated to the redevelopment project once the re-costing is completed, in order to reduce any further fundraising needed (see policy for restricted funds).

5. **Policy for Restricted Funds**

We are currently fundraising for a major redevelopment of our building, with a projected cost of approx. £900,000. As at 31/08/2023, we have £241,444 in restricted funds for this purpose and approx. £275,100 pledged but not yet received from our membership, the Circuit and grant awarding bodies. We have already spent £49,471 on the project, including the installation of a new central heating boiler and architects' and surveyors' fees.

Further local fundraising and grant applications are in progress and the plans for the project are subject to regular review by the Church Council. Our current target is to commence building work by September 2024, before the current planning permission expires.

In the fundraising carried out amongst church members and the community, it has been made clear that should the planned project not go ahead, the restricted funds raised may be used to carry out necessary renovations and improvements to make our building fit for its ongoing use. However, in this situation, some of the grants received may need to be repaid.



6. **Terms relating to Endowment Funds held**

Not applicable.

This Reserves Policy has been approved by

**Grange Methodist Church**

(\*Church Council /Circuit Meeting /District )

Treasurer	Trustee (Property Steward)
Full name <b>Paul Rand</b>	Full Name <b>Peter Nicol</b>
Signature 	Signature 

**GRANGE METHODIST CHURCH**

England & Wales - Charity number 1198002

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# Accounts

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## Trustees' Annual Report for the period

From: 1 September 2021

To: 31 August 2022

Charity name: Grange Methodist Church

Charity registration number: 1198002

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The governing document is <i>The Constitutional Practice and Discipline of the Methodist Church (CPD)</i>. See: <a href="https://www.methodist.org.uk/for-churches/governance/cpd/">https://www.methodist.org.uk/for-churches/governance/cpd/</a></p> <p>The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of</p> <ul style="list-style-type: none"><li>a) the Christian faith in accordance with the doctrinal standards and the discipline of the Methodist Church;</li><li>b) any charitable purpose for the time being of any Connexional, district, circuit, local or other organisation of the Methodist Church;</li><li>c) any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist Church;</li><li>d) any purpose for the time being of any charity being a charity subsidiary to the Methodist Church.</li></ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>We believe we are called to be a church where people of all ages and backgrounds are supported in: loving and serving God loving and serving our neighbours, both local and global growing and sharing faith. We offer Methodist Christian worship, fellowship, service of our community and outreach, in Grange-over-Sands, Cumbria and beyond.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>This guidance has been provided to the trustees.</p>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Main achievements of 2021-2:</p> <ul style="list-style-type: none"> <li>• Attendance at worship increased as people returned after the Covid pandemic and new people joined.</li> <li>• Streamed services attract an "online congregation" of around 10 live viewers each week and others who watch later in the week. This enables those unable to attend in person still to be part of the church family.</li> <li>• New community groups booking the church include gym classes and theatre groups. Participation in group activities improves well-being and mental health.</li> <li>• The church provided leadership and participated actively in "Churches Together" in Grange, for example "Great Big Garden Party" for the Platinum Jubilee, and streaming of the united civic service after the death of the Queen. Activities such as these draw people together in times of shared celebration and grief.</li> <li>• The church collaborated with the Churches Together Youth Trust to support an ecumenical Youth Worker working in schools and organising other youth activities including hosting at the church an after-school drop-in for secondary age children.</li> <li>• The minister provided regular video assemblies for the local secondary school to use in collective worship at a time when they were still not able to welcome visitors because of Covid safeguards. In the summer term visited the nursery class of a local primary school weekly to do 'Godly Play' with them.</li> </ul>

		<ul style="list-style-type: none"> <li>• Church-run Baby Group re-started after the pandemic and since then attendance has doubled. It is a lifeline for new mothers, enabling them to meet with others and to find friends and mutual support.</li> <li>• Weekly coffee morning attendance has increased. It is a great meeting place for those in the community who are lonely.</li> <li>• Weekly 'Toast Church' at 9:30am on Sundays restarted in September 2021, aimed at families and children. New attendees were welcomed. A new 'teens' group was established for young people who were previously involved with Toast Church, starting with a couple of social gatherings.</li> <li>• In 2021-2 the church has been fundraising for "Open for Community" – an exciting project to redevelop the 1874 premises for church and community use.</li> <li>• Collections were made for other charitable organisations, including Christian Aid, Action for Children All We Can, and Methodist mission funds, raising nearly £3500 in the year for these. Regular donations of food and toiletries were also collected for the Barrow Foodbank.</li> </ul>
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### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See attached Standard Form of Accounts for the year ending 31 <sup>st</sup> August 2022.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	See attached Reserves Policy.
Amount of reserves held	Para 1.22	General Funds - £34,196 Restricted Funds - £79,697

Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

### Structure, Governance and Management

Description of charity's trusts:		Not applicable.
Type of governing document ( <a href="#">trust deed</a> , <a href="#">royal charter</a> )	Para 1.25	The deed of Union (1932) and Methodist Church Act (1976).
How is the charity constituted? ( <a href="#">e.g. unincorporated association</a> , <a href="#">CIO</a> )	Para 1.25	The 1976 Methodist Church Act authorises the Methodist Conference as the governing body.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Church Council according to standard Methodist procedures. The only Trustee not appointed in this way is the Chair (the Minister) who is selected by the Circuit and appointed by the Conference of the Methodist Church.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Grange Methodist Church is an independent charity but is part of the South Lakes Circuit of the Methodist Church within the Methodist Church of Britain Connexion.
Relationship with any related parties	Para 1.51	

Other		

### Reference and Administrative details

Charity name	Grange Methodist Church
Other name the charity uses	Not applicable.
Registered charity number	1198002
Charity's principal address	Grange Methodist Church Kents Bank Road GRANGE-OVER-SANDS LA11 7EY

**Names of the charity trustees who manage the charity**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
1	Rev Joanna Ruth Rand	Chair		Methodist Conference
2	Rev Graham Ransom	Circuit Superintendent		Methodist Conference
3	Andrew Robert Lockley	Trustee		Church Council
4	Ursula Katharine Lockley	Trustee		Church Council
5	Rev Susan Margaret Nicol	Trustee		Church Council
6	Rev David William Edmondson	Trustee		Church Council
7	Hazel Mary Edmondson	Trustee		Church Council
8	Peter John McPherson Nicol	Trustee		Church Council
9	Gillian Mary de Bourcier	Trustee		Church Council
10	Ruth Marion Briddock	Trustee		Church Council
11	Barbara Leader	Trustee		Church Council
12	Ruth Webster	Trustee		Church Council
13	Hilda Margaret Alice Gardner	Trustee		Church Council
14	Carol Lamb	Trustee		Church Council
15	Paul Rand	Trustee		Church Council
16	Glenda Clark	Trustee		Church Council
17	Judith Mary Sharples	Trustee		Church Council
18				
19				
20				

**Corporate trustees – names of the directors at the date the report was approved**

<b>Director name</b>		
Not applicable.		

**Name of trustees holding title to property belonging to the charity**

<b>Trustee name</b>	<b>Dates acted if not for whole year</b>	
Trustees for Methodist Church Purposes		

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

#### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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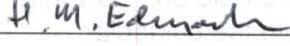
### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	DANNA RUTH RAND	HAZEL MARY EDMONDSON
Position (e.g. Secretary, Chair, etc)	CHAIR	SECRETARY
Date	18/01/23	

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

<b>Grange Methodist Church</b>	<b>Church</b>
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**FOR THE YEAR ENDED**

**31 August 2022**

<b>South Lakes</b>	<b>Circuit</b>	<b>Circuit no</b>	<b>9/14</b>
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**Registered Charity - Charity Registration number**

**1198002**

**If not a registered charity Her Majesty's Revenue and  
Customs Gift Aid number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

**Minister:**

<b>Rev J Rand</b>
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**Church Stewards:**

<b>Glenda Clark</b>
<b>Hazel Edmondson</b>
<b>Su Lockley</b>
<b>Sue Nicol</b>

**Treasurer:**

<b>Paul Rand</b>
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ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

**Grange Methodist Church**

SECTION A			Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
			£	£	£	£
a1	<b>RECEIPTS</b>	<b>Note</b>				
a2	Offerings and Tax recovered		50,426	35,884	86,310	87,948
a3	Bank and CFB interest and Investment income		434		434	43
a4	Lettings		7,258		7,258	880
a5	Other receipts		4,347	8,685	13,032	2,206
a6	<b>TOTAL RECEIPTS</b>		<b>62,465</b>	<b>44,569</b>	<b>107,034 (a7)</b>	<b>91,078</b>

SECTION B						
b1	<b>PAYMENTS</b>					
b2	Circuit Assessment or Share		39,800		39,800	40,000
b3	Donations		2,080		2,080	1,800
b4	Repairs and Maintenance		3,646	0	3,646	658
b5	Utilities (Insurances, water charges, heating & lighting)		4,767		4,767	3,643
b6					0	0
b7	Other payments		6,178	4,808	10,986	12,688
b8	<b>TOTAL PAYMENTS</b>		<b>56,472</b>	<b>4,808</b>	<b>61,280 (b9)</b>	<b>58,789</b>

SECTION C						
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a6-b8)</b>	5,993	39,761	45,754	32,289
c2	Total funds brought forward from last year		28,203	39,937	68,139 (c6)	35,850
c3	<b>Sub total</b>	<b>(c1+c2)</b>	34,196	79,697	113,893	68,139
c4	Transfers and adjustments				0 (c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>34,196</b>	<b>79,697</b>	<b>113,893 (c8)</b>	<b>68,139 (c6)</b>

SECTION D				
<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>				
d	(these amounts are not to be included in total receipts/payments figures above)		£	£
d1	Balance brought forward from last year		0	
d2	Offerings/Gifts - received for external organisations		3,490	1,569
d3	Offerings/Gifts - passed to external organisations		3,490	1,569
d4	<b>BALANCE STILL TO BE PAID</b>	<b>(d1+d2-d3)</b>	<b>0</b>	<b>0</b>

Grange Methodist Church

**SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL**

**SECTION E** Please follow the Guidance Notes to complete this page

Summary of the Church accounts for the year ended 31 August 2022 and Internal Organisations reporting to the Church Council/Church Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the District and connected District Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1			0			0
e2			0			0
e3			0			0
e4			0			0
e5			0			0
e6			0			0
e7			0			0
e8	0	0	0	0	0 (e11)	0 (e12)
e9	107,034 (a7)	61,280 (b9)	45,754	(c7)	68,139 (c6)	113,893 (c8)
c10	107,034	61,280	45,754	0	68,139 (x)	113,893 (y)
	<b>TOTAL RECEIPTS</b>	<b>TOTAL PAYMENTS</b>				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F**

**STATEMENT OF ASSETS AND LIABILITIES**

CHURCH - CASH FUNDS HELD at 31 August 2022		OPENING BALANCES	CLOSING BALANCES
f1	Cash in hand		
f2	Bank Current Account	7,778	3,898
f3	Bank Deposit Account		
f4	Central Finance Board	60,361	109,995
f5	Trustees for Methodist Church Purposes		
f6	Other funds		
f7	<b>SUB TOTAL - Church accounts</b>	<b>68,139 (c6)</b>	<b>113,893 (c8)</b>
f8	Total funds held by Internal Organisations (the closing balance total from above) (e12)	0 (e11)	0 (e12)
f9	<b>TOTAL CASH FUNDS HELD BY CHURCH</b>	<b>68,139 (x)</b>	<b>113,893 (y)</b>

**SECTION G**

**OTHER ASSETS and LIABILITIES**

	At 1 September 2021	At 31 August 2022
g1	Investments (include Endowments)	
g2	Land & Buildings (see notes re Insurance value)	2,984,754
g3	Other Assets	3,011,284
g4	Loan(s) - show amount outstanding at year end	
g5	Other Liabilities	


f4 Include only Funds held at the Central Finance Board  
 f5 Include only Funds held at Trustees for Methodist Church Purposes  
 g1 Include any other investments (not the cash element of TMCP trusts accounts this is included in line f5)

Name of Church Grange Methodist Church

No. 1198002

### Declarations and Scrutiny

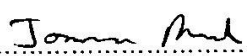
I confirm that these Receipt and Payment based accounts for the year to 31 August 2022 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer .....  ..... Date 25/09/22

Name and address of treasurer Paul Rand  
The Manse, Fernleigh Road  
Grange-over-Sands, LA11 7HN

#### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be\* presented to the meeting of the Church trustees held on 04/10/2022

Signature of the Chair of the meeting .....  .....

Name of the Chair of the meeting Rev. Jo Rand Date 04/10/2022

### Independent Examiner's Report to the Trustees of the Grange Methodist Church

Charity Number 1198002

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the GRANGE METHODIST Church for the year ended 31 August 2022 set out on pages 1 to 2. As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Church

No.

**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 (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Signature of independent examiner ..... 

Name of independent examiner

Relevant professional qualification of independent examiner .....

Name of firm (where appropriate) .....

Address

Date

\* delete or circle as appropriate

Sep-22

## RESERVES POLICY of

**Grange Methodist Church**(\*Church Council/Circuit Meeting/District)

1. <b>General</b> Funds held at Y/E 31/08/2022	<b>£34,196</b>
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2. <b>Restricted</b> Funds held “	<b>£79,697</b>
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3. <b>Endowment</b> Funds held “	<b>£0</b>
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4. **Reserves policy for General Funds**

Our unrestricted funds at 31/08/2022 comprised a balance of £10,839 in our General Fund (up from an opening balance of £5,895 thanks to an increase in regular giving and letting income) and £23,356 held as an unrestricted portion of our ‘Development Fund’ (primarily accumulated a number of years ago, before the advent of our current redevelopment project).

Our General Fund expenditure for the year was £59,227. Our experience during the Covid-19 pandemic was that whilst income from lettings disappeared, most of the regular giving from church members and adherents continued, via standing orders and cheques. Furthermore, general expenditure decreased because of reduced church activities and building use. Therefore, in the event of a future need to suspend regular activities, such as another pandemic, we expect that ongoing general income would be sufficient to meet ongoing essential expenditure without the need to draw significantly on reserves.

The Quinquennial report carried out in September 2021 identified work required on our building over a period of five years to the value of approx. £78,000, though around £46,000 of this is work that would be covered within the budget of our redevelopment project (e.g. replacement of the boiler). If the redevelopment project does not go ahead, the restricted funds we have raised could still be used to complete this work (see policy for restricted funds).

In conclusion, unrestricted reserves of approx. £32,000 are required for use over the next 4-5 years on essential work identified in the 2021 quinquennial. Of this, we anticipate spending up to £20,000 in the next 12 months leaving us with £14,000 (just under 3 months general expenditure) to cover running costs in the unlikely event of a total cessation or catastrophic drop in regular income.

5. **Policy for Restricted Funds**

We are currently fundraising for a major redevelopment of our building, with a projected cost of approx. £900,000. As at 31/08/2022, we have £79,697 in restricted funds for this purpose and approx. £238,000 pledged but not yet received from our membership, the Circuit and grant awarding bodies.

Further local fundraising and grant applications are in progress and the plans for the project are subject to regular review by the Church Council.

In the fundraising carried out, it has been made clear that should the planned project not go ahead, the restricted funds raised may be used to carry out necessary renovations and improvements to make our building fit for its ongoing use.


6. **Terms relating to Endowment Funds held**

Not applicable.

This Reserves Policy has been approved by

**Grange Methodist Church**

(\*Church Council/Circuit Meeting/District)

Treasurer	Trustee (Property Steward)
Full name <b>Paul Rand</b>	Full Name <b>Peter Nicol</b>
Signature 	Signature 