



CHARITY COMMISSION
FOR ENGLAND AND WALES

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	<p>The governing document is <i>The Constitutional Practice and Discipline of the Methodist Church (CPD)</i>. See: https://www.methodist.org.uk/for-churches/governance/cpd/</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">• loving and serving God;• loving and serving our neighbours, both local and global• growing and sharing faith <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	<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 2024-5:</p> <ul style="list-style-type: none"> • We hosted the Methodist Peace banners in April 2025, offering local people the chance to reflect on peace issues. • We organised an interactive exhibition, "Journey with the Holy Spirit" in May and June 2025, which offered reflection opportunities to school groups and visitors • 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. • We run a weekly term-time group, "Toast Church", for children and families, with an away weekend in April 2025. • 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. • 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. • 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

		<p>passers-by.</p> <ul style="list-style-type: none"> • 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. • Fundraising continued for the church's "Open for Community" building redevelopment project. • 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. • 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 which works in local primary schools and the area's secondary school. • 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. • 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.
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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 st 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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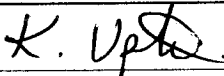
Other optional information


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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 

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

Name of Church Grange Methodist Church No 9/14

Independent Examiner's Statement

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

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

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

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

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

Signature of independent examiner D Russell Longton

Name of independent examiner D. Russell Longton

Relevant professional qualification of independent examiner FCA (Chartered Accountant)

Name of firm (where appropriate)

Address 9, Town End, Bolton-le-Sands,
..... Carnford Post Code LA5 8SF

Date 24 November 2025

* 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
		£	£	£	£	£
Income						
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 Total income		66,538	271	151,220	-	218,029
Expenditure						
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 Total charitable expenditure		58,016	-	157,545	-	215,561
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)		8,523	271	6,326	-	2,469
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		8,523	271	6,326	-	2,469
24 Total funds brought forward		203,709	23,377	445,277	-	672,364
25 Total funds carried forward		212,232	23,649	438,952	-	674,832
Offerings/Gifts - received for External Organisations						2509.17
Offerings/Gifts - passed to External Organisations						2509.17

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
		£	£	£	£	£
Income						
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
8 Total income		60,295	-	278,688	-	338,982
Expenditure						
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
17 Total charitable expenditure		60,963	-	75,476	-	136,439
18 Gains/(losses) on monetary investments						-
19 Gains/(losses) on investment properties						-
20 Net income/(expenditure)		668	-	203,212	-	202,543
21 Transfers between funds						-
22 Other gains/(losses)						-
23 Net movement in funds		668	-	203,212	-	202,543
24 Total funds brought forward		204,378	23,377	242,066	-	469,821
25 Total funds carried forward		203,709	23,377	445,277	-	672,364
Offerings/Gifts - received for External Organisations						3601.54
Offerings/Gifts - passed to External Organisations						3601.54

Name of Church

Grange Methodist Church

Circuit Number 9/14
Charity Number 1198002**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	
Total fixed assets		175,000	0	0	175,000	175,000

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
Total current assets		37,235	23,649	438,952	499,835.31	497,747.66

Current liabilities

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

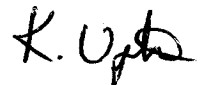
Total assets less current liabilities		212,232	23,649	438,952	0	674,832	672,364
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Long term liabilities (due after more than one year)							
Grants payable after 2025-26					0		
Loans to the Church					0	150,000	
					0		
Net assets		212,232	23,649	438,952	0	674,832	522,364

Funds of the Church

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

Signed

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
	<u>1,240.86</u>	<u>1,450.49</u>

<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
	<u>66,816.28</u>	<u>37,354.32</u>

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
	<u>8,635.67</u>	<u>8,456.44</u>

<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
	<u>20,570.93</u>	<u>8,842.04</u>

4 Interest and investment income:

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

	<u>2024-25</u>	<u>2023-24</u>
Development fund (restricted)		
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
	<u>20,796.58</u>	<u>16,247.55</u>

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
	<u>20,505.65</u>	<u>14,278.44</u>

<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	
	<u>271.40</u>	<u>-</u>

<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
	<u>43,035.90</u>	<u>216,243.62</u>

* 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>
<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	650.00
 <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	100.00
	<u>2,750.00</u>	<u>2,750.00</u>

7. Property maintenance

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

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

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
	<u>7,779.38</u>	<u>7,982.83</u>

9 Office Expenses

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

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

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
	<u>3,772.36</u>	<u>3,181.55</u>
 <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	-
	<u>157,524.04</u>	<u>71,259.68</u>

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
	<u>15,716.47</u>	<u>14,783.38</u>
 <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	
	<u>9,889.56</u>	<u>2,284.02</u>
 <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	
	<u>12,796.00</u>	<u>-</u>

13 Current Assets - Cash at Bank, Central Finance Board and in hand	<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
	<hr/> 461,433.28	<hr/> 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.

14 Creditors	<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
	<hr/> 3.00	<hr/> 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.	General Funds held at Y/E 31/08/25	£32,372
2.	Restricted Funds held “	£429,062
3.	Endowment Funds held “	£0

4. Reserves policy for General Funds

The General Fund as at 31st 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 31st 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 K. Upton	Signature H. Edmondson