

Elm Hall Drive Methodist Church
Financial Statements
for the year ended 31st August, 2016

Elm Hall Drive Methodist Church**Contents**

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Elm Hall Drive Methodist Church**Charity Information**

Charity Name: Elm Hall Drive Methodist Church

Charity Registration Number: 1130115

Governing Document: The charity is a registered charity.
The Trustees are incorporated as a body.

Principal Business Address: Elm Hall Drive
Liverpool
L18 1LF

Trustees: The trustees who served during the year are stated on page 3.

Independent Examiner: Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
L39 2AY

Bankers:

Co-operative Bank plc
P.O. Box 250
Delf House, Southway
Skelmersdale WN8 6WT

Lloyds Bank plc
53 Great Charlotte Street
Liverpool
L1 1QY

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2016

The trustees present their annual report and the financial statements for the year ended 31st August, 2016.

Reference and administrative details

The details are set out on page 2.

Trustees

The trustees who served during the year are as stated below:

		<u>Elected to</u>	<u>Committee</u>
Revd. C. R. Ainger	(Circuit Minister)		
Mr. P. Belton	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs. V. Bilsborough	(Secretary to Jan '16)		
Mrs P Buxton	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs J. A. Doonan	(Pastoral Secretary)		
Mr A. A. Dunsmore	(Safety Officer)		
Ms R Fox	(Church Steward)	Apr '20	T
Revd. Dr. A. M. Fox	(Circuit Superintendent)		
Mr T. P. Greggs	(Pastoral Outreach Worker)		
Mrs K. Harrison	(Secretary from Jan'16)		T, F
Mrs M. P. C. Harvey	(Finance & Property Com. Rep, Treasurer)		F
Mrs A Hopner	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs A Iyanda	(Church Meeting Rep elected to April 17)	Apr '17	
Mr A. M. Kershaw	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs K. J. Kershaw	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs A. Marks	(Church Steward)	Apr '17	T
Mr E. W. J. Message	(Church Steward)	Apr '18	T
Miss M. Payne	(Finance & Property Com. Secretary)		F
Mrs V. Redman	(Church Meeting Rep elected to April 17)	Apr '17	
Mrs J. C. Stanistreet	(Church Rep)		
Mrs J. M. Sutcliffe	(Church Meeting Rep elected to April 17)	Apr '17	
Mr.S. P. Sutcliffe	(Church Steward)	Apr '16	T
Mr C. B. Williamson	(Circuit Steward)		
Mrs N Wright	(Church Meeting Rep elected to April 17)	Apr '17	

Committees: F = Finance & Property, T = Church Steward.

Structure, Governance and Management

Governing document

The charity, which was formed in 1904, is a registered charity. It is governed by The Methodist Church Act 1976. In order to obtain a full understanding of the operation of the charity, reference also needs to be made to the following statutes: The Methodist Church Union Act 1929, The Methodist Church Act 1939, The Methodist Church Funds Act 1960, The Methodist Church Act 1976, The Deed of Union, The Model Trusts, and the Standing Orders of the Methodist Church.

The Church Membership, as at 1st November, 2015 was 83 (November 2014: 103). The typical Sunday attendance during October 2015 was 50 adults and 12 under 18s (October 2014: 56 adults and 20 under 18s).

Appointment of trustees

The trustees of the charity, under the terms of the Constitutional Practice and Discipline of the Methodist Church, are known as Managing Trustees.

Church stewards are elected to serve for no more than four years by the Annual Church Meeting. Up to six trustees are elected from the church membership at the Annual Church Meeting each year to serve for three years. Under standing order 610(1) of Constitutional Practice and Discipline of the Methodist Church, the remaining trustees include the treasurer, secretary of the Church Council, pastoral secretary, a circuit steward and up to fifteen representatives of the church's life.

Elm Hall Drive Methodist Church

Trustees' Report for the year ended 31st August, 2016 (continued)

Trustee induction and training

Church council members are provided with information regarding their responsibilities as trustees.

Organisation

The Church Council meets four times a year and there are sub-committees covering finance and property, and stewarding, which meet frequently through the year.

Related parties

The Church is a member of the Liverpool South Methodist Circuit, a formal group (S.O. 500 of the Constitutional Practice and Discipline of the Methodist Church) of 12 mutually supportive churches across South Liverpool. The Church is also an active member of Churches Together in Mossley Hill, a covenanted group of churches of different denominations serving the local community.

Risk management

The trustees have a risk management strategy which includes:

- implementation and annual review of the safeguarding policy for children and vulnerable adults;
- ongoing review of compliance with Equality Act 2010;
- development and implementation of other risk management procedures including health and safety and fire safety;
- a financial reserves policy;
- an investment policy.

Objectives and activities

The objectives of the Church Council are to have authority and oversight over the whole area of the ministry of the church, including the management of its property. In addition, the council has responsibility for the aims and methods, the determination and pursuit of policy and the deployment of available resources within the whole church.

The church has a responsibility for its neighbourhood, involving evangelism, service participation in the life of the community and co-operation with statutory, private sector and voluntary agencies serving human needs, where possible engaging in these activities ecumenically. The church is committed to the whole world, in service and mission, in prayer and giving and the help of those in need, at home and overseas. The church must ensure that its work is not hindered by inadequate or unworthy buildings nor embarrassed by the support of unnecessary ones, and that the proper stewardship of finance is undertaken.

In order to achieve these objects, the council has set up the following committees:

Finance & Property Committee	- to have oversight of the finances, and the upkeep of the church property
Stewards	- to share in the leadership of the Church's life as a whole (CPD S.O. 633)

These committees serve the Church Council in pursuing the goals of the Methodist Church's 'Our Calling' statement:

- Our Calling, in the Methodist Church, is to:

- | | |
|---------------------|---|
| Worship - | increase awareness of God's presence and to celebrate God's love. |
| Learning & Caring - | help people grow and learn as Christians through mutual support and care. |
| Service - | be a good neighbour to people in need and to challenge injustice. |
| Evangelism - | make more followers of Jesus Christ. |

Elm Hall Drive Methodist Church**Trustees' Report for the year ended 31st August, 2016 (continued)****Achievements and performance during the year**

Our church continues to be committed to the Methodist Church's "Our Calling" statement, as above. We believe that our mission involves reaching out to families with young children, supporting older people and exploring relevant Christian community for other young adults. We are committed to being an open, welcoming and inclusive church. We provide a Sunday morning worship service that is family friendly, with Light Factory (our Sunday School) and a creche. We are continuing to seek to develop a variety of new styles of worship of God, including using modern and traditional media such as movie clips and live music.

As a church family we have prioritised our ministry to families with young children, through monthly worship in our "Toast" and 'Toastie' services and through family events held throughout the year. There are two carer and toddler groups each meeting once a week during term-time, both of which are significantly over-subscribed. These provide a safe place for children and their carers, to interact and play, and crafts, stories, songs and refreshments are included. We have also developed our ministry to older children and students through our Circuit wide youth fellowship groups (known as Life and Life Plus), our cafe worship style discussions groups and our links with the student chaplaincy work at the universities of Liverpool, Hope and John Moores.

Our minister is the Reverend Caroline Ainger and our Pastoral Outreach Lay worker is Mr Paul Greggs. Together they provide pastoral oversight and care for the congregation and others in our wider church family and the local community. They are ably assisted by a Pastoral Care Secretary, a care group framework, and fellowship groups such as the weekly Bible studies and housegroup and the monthly Friday Fellowship. Other pastoral help is received from the wider ministerial team within the Liverpool South Methodist Circuit. Our church family provides support to others in the community including through food bank, Open Doors and the Whitechapel centre.

Outreach activities to those exploring their faith and connected with the church include our weekly community cafe, Coffee Stop, monthly Film nights and occasional events such as a Breakfast Alpha course, two teams in the Christian football league, leading assemblies in the local primary school and community inclusive Christmas, harvest and Easter events. We also work collaboratively to organise and deliver the Hope Festival each year.

Financial Review**Results for the year**

The results for the year are set out on page 8.

During the year, the trustees continued the process of looking at the financial resources of the Church and our ability to continue to fund the Church's work over the coming years, in view of the continuing projected deficits. The Church Council have agreed that whilst we cannot solve our financial problems simply by stopping doing things that cost money and are continuing to look at ways to increase our income in order that we can keep up and develop the valuable work we are doing, we must also be cognisant of the critical levels of our resources.

Grant making policy

The trustees continue with their grant making policy, whereby over £2,000 of unrestricted income as shown in the annual accounts will be given away in the following accounting year to various Methodist funds, other Christian missionary societies and secular charities, in accordance with an agreed formula.

Investment powers and policy

Under the terms of the Constitutional Practice and Discipline of the Methodist Church, the charity has the power to invest in any way the trustees wish. The trustees intend to invest all surplus monies in an interest bearing account with their bankers.

Elm Hall Drive Methodist Church**Trustees' Report for the year ended 31st August, 2016 (continued)****Reserves policy**

The trustees have established a policy for the level of unrestricted reserves (that is those funds that are freely available), whereby in order to enable the charity to operate effectively, they aim to have twelve months' worth of expenditure in general fund reserves. In addition, reserves are needed to cover future salary payments for our contracted staff, and, as the church building ages, it is necessary to spend increasing amounts on the upkeep of the building, and hence, reserves are required to cover these future costs. The trustees aim to have one years' worth of salary and expenses for the Pastoral Outreach Worker fund (approximately £21,400). The trustees are also mindful of the fact that certain church groups require designated funds which represent monies that they have collected to enable their groups to operate effectively. The trustees, therefore, consider that the ideal level of general fund free reserves as at 31st August 2016 would be £117,744 (2015: £120,114), compared to the actual level of £61,894 (2015: £69,996). The trustees are also aware that the budget for the coming twelve months shows a projected deficit, and hence, they intend to look to find new ways to achieve a higher income than budgeted whilst continuing to closely manage expenditure in the coming year.

Plans for future periods

The trustees respond well to changing circumstances and reflect and review regularly in order to ensure that all of the objectives of the charity can continue to be met. They actively consult with other relevant parties within the Methodist Church including the District Policy Committee, Circuit Leadership Team and the Circuit Meeting. The major forms of income and expenditure are often interlinked (for example, staffing costs and outreach activities), but the trend of declining reserves cannot continue, and so it is recognised that either income needs to be raised or expenditure needs to be reduced, or both. Therefore the trustees, in consultation with the wider church congregation, continue to consider the most appropriate continuation of the activities of the charity to meet its objectives in light of its financial position.

As a church we remain committed to the outreach to and support of the people of all ages within and surrounding our local community. We are excited by the many new opportunities that we have available to us, and are looking forward to these new opportunities and to the shape of the worshipping community of Elm Hall Drive Methodist Church, whatever that may be.

Trustees' responsibilities in relation to the financial statements

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its surplus or deficit for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Managing Trustees on 06 December, 2016 and signed on its behalf by:

Revd C Ainger
Chairman

Elm Hall Drive Methodist Church

**Independent Examiner's Report to the Trustees of
Elm Hall Drive Methodist Church**

I report on the accounts of the charity for the year ended 31st August, 2016 which are set out on pages 8 to 18.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts. You consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed in accordance with the terms of Regulation 25.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 14(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the trustees and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act: and
 - to prepare accounts which accord with the accounting records and comply with the requirements of the Charities Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Mr P.J.Collins F.C.A.
Collins & Co
Suite 13 Hattersley House
1 Hattersley Court
Ormskirk
Lancashire
06 December, 2016**

Elm Hall Drive Methodist Church

Statement of Financial Activities
for the year ended 31st August, 2016

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2016 £	2015 £
INCOME FROM:					
Donations and legacies:	2	57,174	24,335	81,509	69,708
Other trading activities:	3	44,141	0	44,141	44,891
Investments:	4	383	0	383	449
Charitable activities:	5	4,865	8,000	12,865	13,198
Other incoming resources	6	0	0	0	0
TOTAL INCOME		<u>106,563</u>	<u>32,335</u>	<u>138,898</u>	<u>128,246</u>
EXPENDITURE ON:					
Raising funds:	7	90	0	90	95
Charitable activities	8	112,731	26,402	139,133	142,269
TOTAL EXPENDITURE		<u>112,821</u>	<u>26,402</u>	<u>139,223</u>	<u>142,364</u>
NET INCOME/(EXPENDITURE)		-6,258	5,933	-325	-14,118
GROSS TRANSFERS BETWEEN FUNDS		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET MOVEMENT IN FUNDS		-6,258	5,933	-325	-14,118
RECONCILIATION OF FUNDS					
Total funds brought forward at 1st September, 2015		<u>94,536</u>	<u>77</u>	<u>94,613</u>	<u>108,731</u>
Total funds carried forward at 31st August, 2016		<u><u>88,278</u></u>	<u><u>6,010</u></u>	<u><u>94,288</u></u>	<u><u>94,613</u></u>

The notes on pages 10 to 18 form part of these accounts.

Elm Hall Drive Methodist Church

Balance Sheet at 31st August, 2016

	Note	2016 £	2015 £
FIXED ASSETS			
Tangible assets	11	1	1
CURRENT ASSETS			
Debtors	12	14,201	15,227
Cash at bank and in hand		81,926	81,185
Total current assets		<u>96,127</u>	<u>96,412</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	1,840	1,800
NET CURRENT ASSETS		<u>94,287</u>	<u>94,612</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		94,288	94,613
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		0	0
TOTAL NET ASSETS		<u>94,288</u>	<u>94,613</u>
FUNDS OF THE CHARITY	14		
Unrestricted funds		88,278	94,536
Restricted funds		6,010	77
Total charity funds		<u>94,288</u>	<u>94,613</u>

Approved by the Managing Trustees on 06 December, 2016 and signed on its behalf by:

.....
Revd C.Ainger

.....
P.Harvey

The notes on pages 10 to 18 form part of these accounts.

Elm Hall Drive Methodist Church

Notes to the Financial Statements for the year ended 31st August, 2016

1 **Accounting policies**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP 2015 - FRSSE) and applicable Accounting Standards.

Funds

General funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity. Funds designated for a particular purpose by the trustees are also unrestricted.

Restricted funds are funds subject to specific conditions imposed by the donors or through the terms of an appeal

Transfers of funds are made to recognise the release of restricted funds or to meet expenditure not covered by restricted income.

The accounts include all transactions, assets and liabilities for which the charity is held responsible in law. They do not include the accounts of groups that owe their main affiliation to another body.

Income:

Donations, legacies and other voluntary income

Voluntary income received by way of grants, donations and gifts is included in the Statement of Financial Activities in the year in which it is received by or on behalf of the charity. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

The charity received substantial amounts of voluntary help from its supporters, but no attempt is made to place a financial value on these services and they have not been included.

Grants receivable

Grants are credited to the Statement of Financial Activities in the year in which they are receivable.

Other income

Rental income from the letting of the charity's premises is recognised when the rental is due.

Income from investments

Dividends and interest are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure:

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

Raising Funds

All expenses relating to fundraising, publicity, public relations and investment management charges are charged to this heading.

Charitable activities

Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Elm Hall Drive Methodist Church

Notes to the Financial Statements for the year ended 31st August, 2016 (continued)

1 **Accounting policies (cont.)**

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture & fittings	-	15% reducing balance
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All equipment, fixtures and fittings with an original cost of less than £2000, are written off in the year in which the expenditure was incurred on the basis that due to the nature of the charity's activities, there is no expectation that the cost of the assets will be recovered in the way of future revenues.

Current Assets

Amounts owing to the charity at 31st August in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit at the bank.

Contingent Liabilities and Provisions

In accordance with the SORP, a contingent liability is disclosed for those grants, which do not represent liabilities, where the possible obligation, which arises from past events, will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control. Provisions are recognised for those grants where there is uncertainty as to the timing or amount, and any uncertainty regarding the amount is more than one of determining a basis for reasonable estimation of the liability arising from that constructive obligation.

Charitable status and taxation

As a registered charity, the charity benefits from rates' relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2016 £	2015 £
2 Donations and legacies:				
Collections at all services	42,687	68	42,755	45,445
Income Tax recoverable	10,969	2,705	13,674	13,067
Donations	17	21,562	21,579	7,495
Legacies	0	0	0	0
Subscriptions	3,501	0	3,501	3,701
	<u>57,174</u>	<u>24,335</u>	<u>81,509</u>	<u>69,708</u>
3 Other trading activities:				
Rent receivable from church premises	43,154	0	43,154	44,210
Fundraising events income	891	0	891	681
Sundries	96	0	96	0
	<u>44,141</u>	<u>0</u>	<u>44,141</u>	<u>44,891</u>
4 Investments:				
Dividends and interest (including any reclaimed tax):				
on cash deposits	383	0	383	449
	<u>383</u>	<u>0</u>	<u>383</u>	<u>449</u>
5 Charitable activities:				
Coffee Stop income	337	0	337	396
Cafe income	306	0	306	0
Events & outings	0	0	0	530
Fairtrade Stall sales	364	0	364	726
Grants:				
Liverpool South Methodist Circuit	0	8,000	8,000	8,000
Luncheon Club income	3,110	0	3,110	3,189
Refreshments income	433	0	433	342
Sundries	315	0	315	15
	<u>4,865</u>	<u>8,000</u>	<u>12,865</u>	<u>13,198</u>
6 Other incoming resources				
Sale of assets	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7 Raising funds:				
Cost of Stewardship envelopes	90	0	90	95
Fundraising costs	0	0	0	0
	<u>90</u>	<u>0</u>	<u>90</u>	<u>95</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2016 £	2015 £
8 Charitable activities				
Missionary & charitable giving:				
Action for Children (ex NCH)	240	0	240	149
All We Can (MRDF)	60	0	60	285
Asylum Link Merseyside	120	0	120	120
Bible Society	100	0	100	100
CASAI	350	0	350	0
Christian Aid	100	0	100	177
Leaders of Worship & Preacher's Trust	60	0	60	180
Methodist Church Fund for Property	180	0	180	60
Methodist Church Fund for Support of				
Presbyters & Deacons	60	0	60	60
Methodist Church Fund for Training	180	0	180	180
Methodist Church Fund for World Mission	300	196	496	419
Methodist Church Relief & Development				
Fund	0	0	0	60
Methodist Homes for the Aged	105	74	179	60
Mission in Britain Fund	300	0	300	300
Myeloma & Leukaemia Fund	166	0	166	0
Open Doors - Syria	0	0	0	398
Nepal Crisis	0	0	0	65
Royal Hospital	0	0	0	267
Shelter	60	0	60	60
Stroke Association	0	0	0	472
Tear Fund - Ebola	0	0	0	194
Traidcraft Exchange	100	0	100	100
Sundry Donations	165	0	165	560
	<hr/> 2,646	<hr/> 270	<hr/> 2,916	<hr/> 4,266
Ministry:				
Circuit assessment	42,000	0	42,000	42,000
Lay Worker - salary	0	21,176	21,176	21,781
Lay Worker - expenses	0	213	213	469
Administrator costs	3,777	0	3,777	3,795
Visiting speakers' expenses	0	0	0	0
Church costs:				
Water rates	1,349	0	1,349	512
Insurance	4,173	0	4,173	4,098
Heat and light	10,953	0	10,953	12,314
Caretaker's wages	0	0	0	5,038
Cleaners' wages	7,703	0	7,703	5,854
Cleaning & Waste Disposal	3,492	0	3,492	2,717
Repairs & Renewals	14,927	2,367	17,294	16,806
Replacement Boiler	4,760	1,940	6,700	9,106
Telephone	654	0	654	616
Payroll Administration	655	0	655	698
	<hr/> 97,089	<hr/> 25,966	<hr/> 123,055	<hr/> 130,070
c/fwd				

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2016 £	2015 £
8 Charitable activities (cont.)				
b/fwd	97,089	25,966	123,055	130,070
Flowers	0	350	350	669
Costs of services	288	0	288	671
Junior Church and young peoples' groups	67	0	67	1,498
Accountancy Charges	740	0	740	720
Bank charges	0	0	0	0
Coffee Stop expenses	337	0	337	186
Copyright licences	690	0	690	568
Equipment	671	0	671	0
Events & Outings	513	0	513	676
Fairtrade stall purchases	275	0	275	736
Friday Fellowship costs	45	0	45	5
Legal and professional fees	0	0	0	540
Little Fishes equipment	995	0	995	460
Luncheon Club costs	2,232	0	2,232	2,186
Outreach materials	0	0	0	145
Printing, postage & stationery	1,422	86	1,508	925
Refreshments	1,361	0	1,361	575
TV licence	146	0	146	146
Sundries	308	0	308	413
Architect's fees	4,452	0	4,452	0
Independent examination	1,100	0	1,100	1,080
Depreciation - fixtures & fittings	0	0	0	0
	<u>112,731</u>	<u>26,402</u>	<u>139,133</u>	<u>142,269</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

9 Net incoming resources	2016	2015
	£	£
Net incoming resources is stated after charging:		
Depreciation of tangible fixed assets	0	0
Staff costs (see note 10)	32,656	36,468
	<u>32,656</u>	<u>36,468</u>

10 Staff Costs	2016	2015
	£	£
Wages and Salaries	32,656	36,448
Social Security Costs	0	20
Pension Costs	0	0
	<u>32,656</u>	<u>36,468</u>

The average number of full-time equivalent employees (including casual and part-time staff) employed by the charity during the year was as follows:

	2016	2015
Pastoral Outreach	1	1
Administrator	1	1
Cleaner	1	1
	<u>3</u>	<u>3</u>

During the year the charity employed members of staff as detailed above. None (2015: None) of whom earned more than £60,000 p.a. The Pastoral Outreach Worker, who is a trustee, received £21176 remuneration (2015: £21781) during the year. It is a condition of the Contract of Employment that he is a member of the Church Council. Working expenses of office were paid to the Pastoral Outreach Worker during the year totalling £213 (2015: £469). In addition, the Church Administrator, who is also a trustee, received £3777 remuneration and working expenses of that office (2015: £3795) during the year. No other trustee received any remuneration. There were no other discloseable transactions in respect of trustees, persons closely connected with them or other related parties.

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

11 Tangible Fixed Assets

	Freehold land & buildings £	Long leasehold property £	Fixtures, fittings & equipment £	Motor vehicles £	Total £
COST OR VALUATION					
At 1st September, 2015	0	0	3,100	0	3,100
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
At 31st August, 2016	<u>0</u>	<u>0</u>	<u>3,100</u>	<u>0</u>	<u>3,100</u>
DEPRECIATION					
At 1st September, 2015	0	0	3,099	0	3,099
Charge for the year	0	0	0	0	0
Depreciation on disposals	0	0	0	0	0
At 31st August, 2016	<u>0</u>	<u>0</u>	<u>3,099</u>	<u>0</u>	<u>3,099</u>
NET BOOK VALUE					
At 31st August, 2016	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
At 31st August, 2015	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>

The fixtures, fittings and equipment comprises a dishwasher shown at cost.

12 Debtors

	2016 £	2015 £
Trade debtors - room hire	0	0
Income Tax recoverable	4,701	4,727
Prepayments and accrued income	9,500	10,500
Other debtors	0	0
	<u>14,201</u>	<u>15,227</u>

13 Creditors: Amounts falling due within one year

	2016 £	2015 £
Creditors for Goods and Services	0	0
Other taxes and social security costs	0	0
Accruals and deferred income	1,840	1,800
Other creditors	0	0
	<u>1,840</u>	<u>1,800</u>

14 Analysis of Net Assets by Fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed Assets	1	0	1
Current Assets	90,117	6,010	96,127
Current Liabilities	-1,840	0	-1,840
Liabilities after more than one year	0	0	0
Fund Balance	<u>88,278</u>	<u>6,010</u>	<u>94,288</u>

Elm Hall Drive Methodist Church

**Notes to the Financial Statements
for the year ended 31st August, 2016 (continued)**

15 Movement on funds

	At 1st September, 2015 £	Incoming Resources (inc. gains) £	Outgoing Resources £	Transfers £	At 31st August, 2016 £
<u>Unrestricted funds</u>					
General fund	69,996	99,572	105,709	-1,965	61,894
Fairtrade Stall	759	364	275	0	848
Footprints Fund	40	1,111	1,017	617	751
Friday Fellowship	79	96	165	0	10
Little Fishes	270	2,310	2,323	2,209	2,466
Luncheon Club	1,142	3,110	3,332	0	920
Pastoral Outreach Worker	22,250	0	0	-861	21,389
Total unrestricted funds	<u>94,536</u>	<u>106,563</u>	<u>112,821</u>	<u>0</u>	<u>88,278</u>
<u>Restricted funds</u>					
Boiler Fund	0	1,940	1,940	0	0
Flower Fund	77	403	350	0	130
Pastoral Outreach Worker	0	21,475	21,475	0	0
Methodist Church Fund for					
World Mission	0	196	196	0	0
Methodist Homes for the Aged	0	74	74	0	0
Mission - Climbing wall fund	0	5,880	0	0	5,880
Repair Fund	0	2,367	2,367	0	0
Sundry Donations	0	0	0	0	0
Total restricted funds	<u>77</u>	<u>32,335</u>	<u>26,402</u>	<u>0</u>	<u>6,010</u>
Total funds	<u><u>94,613</u></u>	<u><u>138,898</u></u>	<u><u>139,223</u></u>	<u><u>0</u></u>	<u><u>94,288</u></u>

The transfers within unrestricted funds represents monies needed to ensure that the closing balance on the Pastoral Outreach Worker fund are in accordance with the trustees' reserves policy of one year's salary and expenses costs. Other transfers within unrestricted funds represent funds that were held in the general funds of the church for other church groups which are now shown separately.

16 Fund Details

Details of the various funds held by the charity are as follows:

Name of fund	Description, nature and purposes of the fund
<u>Unrestricted funds</u>	
General fund	Any monies not included in any other fund.
Fairtrade Stall	This project provides a stall selling Fairtrade products to members of the congregation after regular church services.
Footprints Fund	This project provides a weekly Family Craft and Bible Story Group for members of the church and the local community.
Friday Fellowship	This project provides a monthly meeting for the older ladies of the church to provide fellowship together.
Little Fishes	This project provides a weekly Parent and Toddler Group for members of the church and the local community.
Luncheon Club	This project provides a weekly gathering for the older members of the church and the community which provides a good meal and fellowship together.
Pastoral Outreach Worker	This project employs a worker to strengthen pastoral care for older people and to develop community outreach from the church. The fund was originally set up in 2003 following the receipt of a legacy from a former church member.

Elm Hall Drive Methodist Church

Notes to the Financial Statements for the year ended 31st August, 2016 (continued)

16 *Fund Details*

Name of fund	Description, nature and purposes of the fund
<u>Restricted funds</u>	
Boiler Fund	This project was to collect donations from Church members towards the cost of a replacement kitchen boiler.
Flower Fund	This project provides flowers to decorate the Church for services and to be distributed to members of the Church and local community whenever a pastoral need is identified.
Pastoral Outreach Worker	This project is to collect donations from Church members to assist towards the cost of employing the Pastoral Outreach Worker.
Methodist Church Fund for World Mission	This project is to collect donations from Church members for the specified charity, and to forward those monies onto the charity.
Methodist Homes for the Aged	This project is to collect donations from Church members for the specified charity, and to forward those monies onto the charity.
Mission - Climbing wall fund	This project is to collect donations from Church members and others towards the cost of mission work including a possible climbing wall.
Repair Fund	This project was to collect donations from Church members towards the costs of repair work to the building.
Sundry Donations	This project is to collect donations from Church members for the specified charity, and to forward those monies onto the charity.

17 *Taxation*

As a charity, Elm Hall Drive Methodist Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

18 *Contingent liabilities*

The charity had no contingent liabilities at 31st August, 2016 (2015: None).

19 *Capital commitments*

The charity had no capital commitments at 31st August, 2016 (2015: None) either contracted for or authorised by the trustees but not contracted for.

20 *Related parties*

A number of trustees are also trustees of a related charity, Liverpool South Methodist Circuit (an excepted charity). During the year there were charges for Circuit Assessment totalling £42000 (2015: £42000). At 31st August, 2016, the charity was owed a total of £Nil (2015: £Nil) by the related charity. The Church Minister was employed by the Circuit, which involved the payment of wages and working expenses by the related charity.