



**Circuit  
Accruals Accounts  
2018-2019**

**THE METHODIST CHURCH**

**ANNUAL REPORT AND ACCOUNTS  
(ACCRUALS BASIS)**

**for the year ended 31 August 2019**

**BRAMHALL AND WYTHENSHAW** **Circuit**

Registered Charity - Registration number

**1134354**

**MANCHESTER AND STOCKPORT** **District No / Circuit No** **19/15**

**Ministers**

Rev Philip Peacock (Superintendent)
Rev Philip Berry
Rev Louise Gough
Rev Katy Thomas
Rev Dave Warnock

**Circuit Stewards**

Mr Ian Castledine (Senior)
Mr Nigel Day
Mrs Pam Howie
Dr Judy Ream

**Circuit Treasurer**

Mr David James
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**BRAMHALL AND WYTHENSHAW Circuit  
TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 AUGUST 2019***

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**Introduction**

The circuit is part of the wider Methodist church and comprises 12 churches across the border between Greater Manchester and Cheshire. The circuit was formed in 2012 by the merging of the former Bramhall and Wythenshawe circuits. Whilst this report concentrates on the financial aspects of the circuit's work, a fuller picture can be obtained by visiting the circuit website:

[www.bramhallwythenshawmethodists.org.uk](http://www.bramhallwythenshawmethodists.org.uk)

**Aims and organisation**

**We are a circuit whose faith is:**

- celebrated in worship
- committed to spiritual growth
- expressed in sharing the good news
- worked out with people of all ages within our communities

**Together as a Circuit we:**

- undertake to provide opportunities to worship God in spirit and in truth
- undertake to encourage each other in our journey of discipleship
- are committed to serving others and by sharing our faith encouraging others into discipleship
- will seek to work with Christians and churches of other traditions to further the work of the gospel.

**Review of the year**

The financial position this year has been complicated by the sale of the Handforth manse. This was completed in this year. A new manse in the Wythenshawe section of the circuit was purchased in 2017/18 using a bridging loan from Chapel Aid. The sale of the Handforth manse enabled the bridging loan to be repaid. There was a surplus from the sale which had been anticipated. Part of that surplus was used to refurbish the manses in Northenden and Heald Green which had become vacant as the ministers had left the circuit. Those 2 manses were subsequently let and are bringing in a rental income. The remainder of the surplus from the sale has been added to the circuit reserves. The trustees will decide on the use of that surplus. The normal operations of the circuit during the year resulted in a surplus of income over expenditure of £13k. The budget for the year had predicted a very small deficit. The major reasons for this are: a) Less expenditure on the routine maintenance of the manses than forecast. b) Reduced expenditure on circuit lay staff because of a delayed appointment.

**Income trends**

Feedback from the churches indicates that most of them are beginning to see a fall in income because of reduced giving which comes from a fall in membership.

The circuit leadership team recognise that this will, in some cases, reduce their ability to meet their circuit assessment thus reducing the income of the circuit. Plans are being made to secure the long term future of the circuit.

### **Expenditure trends**

Stipend expenditure has increased each financial year in line with conference approved increases. Lay salaries are increased in line with stipends except where the funding church cannot afford to.

20% of expenditure is the Circuit contribution to the District and Connexion, of which a significant part is used to fund the work of the wider Methodist Church.

### **Fund balances**

As at 31 August 2019 the net current unrestricted assets of the Circuit were £152k, giving approximately 4.5 months cover for budgeted expenditure.

### **Plans for 2019/20**

Circuit financial plans for the coming year were prepared on the basis that the staffing levels of 5 full time ordained staff and 3 lay staff remains the same with the lay staff contributing an average of 30 hours per week each. The approved stipend and lay salary increases of 2.8% have been budgeted for, combined with a 5% increase in council tax and utilities costs. The district assessment has risen by 4.8%.

Churches were requested to provide a 2% increase in their assessment but some churches indicated that this would not be possible. The budgeted income reflects the agreed shortfall. An anticipated increase in rental income from the 2 manses that are now let will offset some of the shortfall from the churches

**Bramhall & Wythenshawe Circuit**  
**Trustee's Annual Report on Finance and Governance**

**Basis of preparation and legal framework**

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

Full Name of Charity: The Bramhall and Wythenshawe Circuit

Registration Charity Number: 1134354

Date of registration 16th February 2010

Main communication address

Circuit administrator, Circuit Office, c/o Cheadle Trinity church,  
Massie Street, Cheadle. SK8 1DU

The members of the Bramhall and Wythenshawe Methodist Circuit meeting are the Charity Trustees, membership being made up of circuit office holders, ministers and representatives appointed by the local churches.

Fully membership is shown as Appendix A to this report.

**Circuit Ministers and officers**

Active Circuit Ministers: Rev Philip Peacock (superintendent)  
Rev Philip Berry  
Rev Louise Gough  
Rev Katy Thomas

Rev Dave Warnock

Circuit & Church Lay Workers: Mrs Sarah Hooks, Ms Cassie Jennings, Mr Stuart Ratcliffe, Mrs Pauline Moore, Mrs Susie Metcalfe, Dr Emma Coe, Mr Richard Baker, Mrs Hannah Howard

Circuit Stewards Mr Ian Castledine  
Mr Nigel Day  
Mrs Pam Howie  
Dr Judy Ream  
Mr David James (treasurer)

Administrator: Mrs Jenny Manning

Mr David James acted as the principal officer overseeing the day to day financial management and accounting for the circuit during the year.

Independent examiner: Loughran & Murphy Accountants, Suite A, 65a Alderley Road, Wilmslow, Cheshire. SK9 1NZ

Investment Bankers: Central Finance Board of the Methodist Church

Trustees for Methodist Church Purposes

## **BRAMHALL AND WYTHENSHAW Circuit**

### **Aims and organisation**

The Charity objective is to act as a Resource provider within the area around the

The purposes of the Methodist Church are and shall be deemed to have

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church

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

### **Public Benefit**

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

### **Structure, Governance and Management**

The governing document for the circuit is the Deed of Union (1932) and Methodist Church Act (1976)

#### **Trustee Training**

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

#### **Related Parties**

The Circuit is part of the Manchester and Stockport District and is also accountable to the Methodist Conference.

The following Methodist Churches are linked to the circuit:

(LEP - Local Ecumenical Partnership)

Bramhall

Brownley Green

Cheadle Trinity (LEP)

Cheadle Hulme

Christ Church Colshaw (LEP)

St Mary's Handforth

Heald Green

Lawton Moor

Northenden

Styal

Wilmslow

St Andrew's Wythenshawe

## **BRAMHALL AND WYTHENSHAW Circuit**

### **Risk Management**

The major risks have been identified and recorded by the Circuit Stewards with professional advice taken as required.

### **Safeguarding**

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

Methodist Connexional practice outlines commitment to the following principles:

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

The Bramhall & Wythenshawe Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; The Bramhall & Wythenshawe Circuit commits itself to the provision of support, advice and training for lay and ordained people that will ensure people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

### **Reserves Policy**

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 2 months' average expenditure. This should be sufficient to meet any unforeseen item of major expenditure on manses and / or to be able to continue, in the short term, funding planned activities in the event of any inability to raise the full Circuit Assessment from churches.

**Statement of Financial Activities (SOFA) for the year ended 31 August 2019**

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2018-19
	£	£	£	£	£	£
<b>Income</b>						
1 Donations and legacies	840					840
2 Income from monetary investments	409	367				776
3 Income from investment properties	18,241					18,241
4 Assessments on Churches	350,662					350,662
5 Capital Receipts		152,924				152,924
6 Grants received						0
7 Other charitable income	93,055					
<b>8 Total income</b>	<b>463,206</b>	<b>153,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>616,497</b>
<b>Expenditure</b>						
9 Grants and donations			417			417
10 Salaries and associated costs	302,849					302,849
11 Property maintenance	62,142					62,142
12 Connexional assessment & model trust levy		214				214
13 District Assessment & Levy	85,754					85,754
14 Depreciation						0
15 Office expenses	5,682					5,682
16 Other outgoings	14,805	2,096				16,900
<b>17 Total charitable expenditure</b>	<b>471,232</b>	<b>2,310</b>	<b>417</b>	<b>0</b>	<b>0</b>	<b>473,958</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
<b>20 Net income/(expenditure)</b>	<b>-8,026</b>	<b>150,981</b>	<b>-417</b>	<b>0</b>	<b>0</b>	<b>142,538</b>
21 Transfers between funds						0
22 Other gains/(losses)						
<b>23 Net movement in funds</b>	<b>-8,026</b>	<b>150,981</b>	<b>-417</b>	<b>0</b>	<b>0</b>	<b>142,538</b>
24 Total funds brought forward						0
<b>25 Total funds carried forward</b>	<b>- 8,026</b>	<b>150,981</b>	<b>- 417</b>	<b>-</b>	<b>-</b>	<b>142,538</b>



**Statement of Financial Activities (SOFA) for the year ended 31 August 2018**

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2017-18 £
<b>Income</b>							
1 Donations and legacies		804					804
2 Income from monetary investments		181	48				229
3 Income from investment properties		10,880					10,880
4 Assessments on Churches		370,056					370,056
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		98,593					
8 <b>Total income</b>		<b>480,514</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>480,562</b>
<b>Expenditure</b>							
9 Grants and donations				120			120
10 Salaries and associated costs		337,816					337,816
11 Property maintenance		30,272					30,272
12 Connexional assessment & model trust levy							0
13 District Assessment & Levy		82,901	219				83,120
14 Depreciation							0
15 Office expenses		3,414					3,414
16 Other outgoings		29,766					29,766
17 <b>Total charitable expenditure</b>		<b>484,170</b>	<b>219</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>484,509</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>-3,656</b>	<b>-171</b>	<b>-120</b>	<b>0</b>	<b>0</b>	<b>-3,947</b>
21 Transfers between funds							0
22 Other gains/(losses)							
23 <b>Net movement in funds</b>		<b>-3,656</b>	<b>-171</b>	<b>-120</b>	<b>0</b>	<b>0</b>	<b>-3,947</b>
24 Total funds brought forward							0
25 <b>Total funds carried forward</b>		<b>- 3,656 -</b>	<b>171 -</b>	<b>120</b>	<b>-</b>	<b>- -</b>	<b>3,947</b>

Name of Circuit

Bramhall &amp; Wythenshawe

Circuit No 19/15

## Balance Sheet as at 31 August 2019

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Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2018/19	Totals 2017/18
	£	£	£	£	£	£	£

## Fixed Assets

Circuit Manses & Equipment		2,320,959				2,320,959	2,455,135
Investment properties						0	
Investments						0	
<b>Total fixed assets</b>		<b>2,320,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,320,959</b>	<b>2,455,135</b>

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## Current Assets

Debtors		20,220				20,220	18,247
Loans by the Circuit						0	
Investments with TMCP			8,129			8,129	7,940
Central Finance Board Deposits		100,292				100,292	36,502
Cash at Bank and in hand		43,644				43,644	52,274
<b>Total current assets</b>		<b>164,156</b>	<b>8,129</b>	<b>0</b>	<b>0</b>	<b>172,285</b>	<b>114,963</b>

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## Current liabilities

Creditors (due in under 1 year)		2,500				2,500	335,897
Grants payable within 2018-19						0	
<b>Total current liabilities</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>335,897</b>
<b>Net current assets/liabilities</b>		<b>161,656</b>	<b>8,129</b>	<b>0</b>	<b>0</b>	<b>169,785</b>	<b>-220,934</b>

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<b>Total assets less current liabilities</b>		<b>2,482,615</b>	<b>8,129</b>	<b>0</b>	<b>0</b>	<b>2,490,744</b>	<b>2,234,201</b>
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<b>Long term liabilities (due after more than one year)</b>							
Grants payable after 2018-19						0	
Loans to the Circuit						0	
						0	
<b>Net assets</b>		<b>2,482,615</b>	<b>8,129</b>	<b>0</b>	<b>0</b>	<b>2,490,744</b>	<b>2,234,201</b>

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## Funds of the Circuit

General Fund (Unrestricted)		2,482,615				2,482,615	2,224,507
Circuit Model Trust Fund (Unrestricted)			8,129			8,129	7,940
Designated Funds (Unrestricted)				0		0	1,754
<b>Total Unrestricted Funds</b>						<b>2,490,744</b>	<b>2,234,201</b>
Restricted Funds				0		0	
Endowment Funds					0	0	
<b>Total Funds</b>		<b>2,482,615</b>	<b>8,129</b>	<b>0</b>	<b>0</b>	<b>2,490,744</b>	<b>2,234,201</b>

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Signed

Circuit Treasurer

To be completed by Circuits with total income and endowments of more than £500,000

Name of Circuit: **Bramhall & Wythenshawe**

Circuit No

19/15

Cash flow statement for the year ended 31 August 2019

Statement of cash flows	Note	2019 £	2018 £
<b>Cash from operating activities</b>			
Net cash used in operating activities		-16,532	0
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		776	
Proceeds from the sale of property, plant and equipment		401,105	
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
<b>Net cash provided by investing activities</b>		<b>401,881</b>	<b>0</b>
<b>Cash flows from financing activities</b>			
New borrowing			
Repayments of borrowing		330,000	
<b>Net cash used in financing activities</b>		<b>71,881</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>55,349</b>	
Cash and cash equivalents at the beginning of the reporting period		96,716	
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>152,065</b>	<b>0</b>
<b>Reconciliation of net income to net cash flow from operating activities</b>		<b>2019 £</b>	<b>2018 £</b>
Net income for the reporting period ( as per statement of financial activities)		142,538	
<b>Adjustments for:</b>			
Depreciation and amortisation charges			
Profit on the sale of fixed assets		-152,924	
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments		-776	
Decrease/(increase) in stocks			
(increase)/decrease in debtors		-1,973	
increase/(decrease) in creditors		-3,397	
<b>Net cash used in operating activities</b>		<b>-16,532</b>	<b>0</b>
<b>Analysis of cash and cash equivalent</b>		<b>2019 £</b>	<b>2018 £</b>
Cash in hand		43,644	
Short term deposit (less than 3 months)		108,421	
<b>Total cash and cash equivalents</b>		<b>152,065</b>	<b>0</b>

## Notes to the Accounts

### 1 Basis of accounting

The financial statements have been prepared under the Charities Act 2011 in accordance with the 2014 version of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS102 – the Charities SORP (FRS102) and taking note of the Update Bulletin 1 issued in 2016.

### 2 Funds

The funds held constitute: General Funds held for any purpose of the Circuit which are Unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as unrestricted. Designated funds are where funds have been allocated for a specific purpose but are categorised as unrestricted so their use can be changed. Restricted funds which are held for a narrower purpose. There are also the following Endowment funds as listed. Details of each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

### 3 Accounting policies

#### 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, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

#### Income Recognition

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

#### Resources Expended

This is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not under the legal or constructive obligation committing the Circuit to pay out resources.

#### Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant 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 as instalments are paid in accordance with the originally agreed terms.

#### VAT

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

#### Tangible fixed assets for use by the Circuit

These are capitalised if they can be used for more than one year, and individually cost at least £1,000.

#### Investment Properties

Investment properties - no property is currently deemed to not be held for the long term purposes of the charity.

#### Investments

Investments are valued in the balance sheet at market value at the year end. Investment income is included in the accounts when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

#### Debtors and Prepayments

The major Debtors items relate to the payment of the September stipend in August and 12 months manse insurance paid in advance.

#### Creditors

Creditors items relate to the audit fee and for money to be paid for a training course for Rev. Katy Thomas, agreed in 2018/19 but which was not taken before the year end. (Part of that money relates to a grant towards the training from the District which has been received by the circuit)

**BRAMHALL AND WYTHENSHAW** Circuit

4. Donations and legacies	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2019 Total	2018 Total
	£	£	£	£	£	£	£
General donations	840					840	804
Mental Health Fund			0			0	-
Refugee Fund			0			0	-
Legacies						0	
<b>Total</b>	<b>840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>840</b>	<b>804</b>

5. Charitable activities - other	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2019 Total	2018 Total
	£	£	£	£	£	£	£
Rental of Manses	18,241					18,241	10,880
Charitable activities - Other 2							
Charitable activities - Other 3							
<b>Total</b>	<b>18,241</b>	<b>0</b>		<b>0</b>		<b>18,241</b>	<b>10,880</b>

6. Other trading activities	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2019 Total	2018 Total
	£	£	£	£	£	£	£
Lettings (Property name) - 1						-	
Lettings (Property name) - 2						-	
Lettings (Property name) - 3						-	
Lettings (Property name) - 4						-	
Miscellaneous 1						-	
Miscellaneous 2						-	
Miscellaneous 3						-	
Miscellaneous 4						-	
<b>Total</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

7. Investment income	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2019 Total	2018 Total
	£	£	£	£	£	£	£
Central Finance Board						-	
Rental income						-	
Other						-	
<b>Total</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

**BRAMHALL AND WYTHENSHAW**

**Circuit**

**8. Payment to Trustees**

**This year**

**Last year**

Payments made to trustees for £

Nil

Nil

Number of trustees who were paid expenses

0

Nature of the expenses

Expense payments primarily relate to reimbursement for travel and computing

Total amount paid

£ Nil

Nil

**9. Fees for examination or audit of the accounts**

Independent examiner's or £

1,500

1,500

Other fees (eg: advice, £

**10. Paid employees**

**Staff Costs paid during the year were:**

Gross wages, salaries and benefits in kind

£ 36,088

24,088

Employer's National Insurance costs

£ 1,941

1,136

Pension costs

£ 2,165

1,434

Total staff costs

£ 40,195

26,658

**Average number of staff employed during the year were:**

3

2

These figures represent the lay staff employed directly by the circuit. In previous years the figures shown here also included the lay staff employed in the churches but this is now considered to be incorrect. Last year's figures have been adjusted to reflect this.

The ministerial staff working in the circuit are "employed" by the Methodist Church centrally and are not included

# 11 Tangible Fixed Assets

Detail of assets held,  
State number of manses, specifically reference other buildings managed by the circuit and separately identify property treated as investment property.  
Provided summary information in respect of other categories and specific reference should be made in respect of any assets under construction.

Cost or valuation

	Residential Land £	Other Land £	(There are a total of 7 manses) Manses £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,455,135		0			2,455,135
Additions			0	50,000				50,000
Revaluations (+/-)			64,005					64,005
Disposals (-)			248,181					248,181
Transfers * (+/-)								0
Balance carried forward	0	0	2,270,959	50,000	0	0	0	2,320,959

## Accumulated depreciation

**Basis			SL or RB	SL or RB	SL or RB	SL or RB	
** Rate							

Balance brought forward								0
Depreciation charge for year (-)								0
Revaluations (+/-)								0
Disposals (-)								0
Transfers* (+/-)								0
Balance carried forward	0	0	0	0	0	0	0	0

## Net book value

Brought forward	-	-	2,455,135	-	-	-	-	2,455,135
Carried forward	-	-	2,270,959	50,000	-	-	-	2,320,959

\* The "transfers" row is for movements between fixed asset categories.

\*\* Indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also indicate the

**12 Investments**

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

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

**Analysis of investment movements**

		This year	Prev year
Investments listed on a recognised Stock Exchange			
Investments held in common investment funds,			
Securities not listed on a recognised Stock Exchange			
Other investments			
<b>Total</b>		0	0

**Change in investment values**

Carrying (market) value at beginning of year			0
<b>Add:</b> additions to investments at cost			
<b>Less:</b> disposals at carrying value			0
<b>Net gain/(loss) on revaluation</b>			0
Carrying (market) value at end of year		0	0



**BRAMHALL AND WYTHENSHAW****Circuit  
Last year****13. Analysis of current assets****This year****Debtors and prepayments****£****£**

Pre paid assessments

0

Accrued income

Other debtors

20,220

18,247

**Total debtors and  
prepayments**

20,220

18,247

**Analysis of cash at bank**

Bank balance held in RBS

0

7,215

Bank balance held in Unity  
Trust

43,644

45,059

Bank balance held in CFB

100,292

36,502

Bank balance held in  
TMCP

8,129

7,940

**Total Cash and Bank**

152,065

96,716

**14. Analysis of current liabilities and long term creditors**

Trade Creditors

£ 1,500

5,897

Other Creditors

£ 1,000

330,000

**Total Current Liabilities**

£ 2,500

335,897

**15. Capital Commitments and Contingent Liabilities**

At the 31 st August 2019 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2019.

## Circuit

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year
Totals		0	0	0	0

Balance at year end
0
0
0
0
0

## Repayment due

Due within 12 months	31/08/2020							
Due between 1 and 5 years	31/08/2021		31/08/2022		31/08/2023		31/08/2024	
Due later than 5 years								

Note: the two totals X and Y must agree

Totals	0
	0
	0

## 17. Detailed analysis of individual fund movements

## Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,224,507	616,497	473,958	115,569	2,482,615	
Circuit Model Trust	7,940	425,367	425,177		8,129	
Designated - Mental Health fund	954	0	954		0	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	800		0	To provide support to refugees
					0	
Totals	2,234,201	1,041,864	900,889	115,569	2,490,744	

## Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Benevolent Fund					0	Support for individuals in specific need
		0			0	
					0	
					0	
					0	
Totals	0	0	0	0	0	

Endowment Name	How the capital is invested	The current value of	Annual income	What the income was used for
Totals		0	0	

The reasons for the transfers between funds were as follows:

Name of Circuit Bramhall & Wythenshawe

No. 19/15

### **Declarations and Scrutiny**

I confirm that these accruals-based accounts for the year to 31 August 2019 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer ..... Date.....

Name and address of treasurer. David James, 32 Woodfield Road,

Cheadle Hulme, Cheadle

Post Code: SK8 7JS

### **Presentation to the Circuit meeting**

I confirm that the annual report and accounts for the year ended 31 August 2019 were/will be\*  
presented to the Circuit meeting held on 26th March 2020

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

Name of the Chair of the meeting ..... Date .....

# **Independent Examiner's Report to the Trustees of the Bramhall & Wythenshawe Circuit**

**Charity Number 1134354**

## **Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the Bramhall & Wythenshawe Circuit for the year ended 31 August 2019 set out on pages 5 to 16

As the Circuit'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 Circuit'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 Circuit'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*).

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 .....

Name of independent examiner .....

Relevant professional qualification of independent examiner .....

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

Address .....

..... Post Code .....

Date .....

**Circuit Meeting Constitution - September 2019**

Category	Name (s) / Role	Representing Church
Presbyter & Deacons Stationed	Rev Philip Peacock      Superintendent Rev Philip Berry Rev Louise Gough Rev Dave Warnock Rev Katy Thomas	CH B C TC CH BH LM N BG HG StA StM S W
	Rev Kathleen Loughlin	Authorised Presbyter
Circuit Stewards	Judy Ream      Senior Steward Dave James      Treasurer Nigel Day Pam Howie <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i>	
Other Presbyters & Deacons residing in the Circuit able and willing to serve	Rev Geoffrey Barnard Rev David Clowes Rev Margaret Hall Sister Irene Jolly Rev Alan Mimmack Rev Charles Nevin Rev Bob Richards	
Secretary of Meeting (Acting)	Jenny Manning	
Secretary of Local Preachers Meeting	Sylvia Cowling	
Lay Employees	Richard Baker      Lay Pastor Sarah Hooks      Lay Pastor Casandra Jennings      Lay Pastor Pauline Moore      Children & Schools Worker Linda Rayner      Fresh Expressions Missioner Stuart Ratcliffe      Children & Family worker Emma Coe      Church Outreach Worker Jenny Manning      Circuit Administrator	B BG HG LM N StA BG HG LM N StA CH CH TC W
Circuit Property Secretary	John Ream	
Circuit Safeguarding Officer(s)	Judith Castledine <i>Vacancy</i>	
Circuit Methodist Women in Britain President	Jo Richards	
Circuit MHA Coordinator	Maggie Thompson	
Circuit Action for Children Coordinator	Terrie Baker	
Worship Enabler(s)	Rev Louise Gough Sue Markall	
Learning and Caring Enablers	<i>Vacancy</i>	
Service Enablers	<i>Vacancy</i>	
Evangelism Enablers	<i>Vacancy</i>	
Children & Young People Enabler(s)	<i>Vacancy</i>	
Rep to the District Council	<i>Vacancy</i>	
Circuit & Synod Elected Reps of the District Synod	Angela Clowes <i>Vacancy</i>	
Two representatives from the Local Preachers Meeting	Mary Langton Tony Fawthrop	
<b><u>FROM LOCAL CHURCHES</u></b>		
Church Stewards	Colin Walter Phemy Houghton Pat James Derek Malpas Dudley Ashworth Ron Walker	B BG CH C HG LM

Church Stewards	Joyce Rhodes Sarah Fateyla Lynne Hodson <i>Vacancy</i> Margaret Radcliffe Julie Hassell	N StA StM S TC W
Church Treasurers	Claire Lee Mary Quaye <i>Vacancy</i> Tony Blundell Peter Bayley Bob Thomson John Theakston Lilian Trimble Bob Alexander Sandra Goldstraw Elizabeth Ainsworth Bill Deverell	B BG CH C HG LM N StA StM S TC W
Two representatives from each Church	Elaine Bates John Benvie Greg Davis Ann Panks Joanne Scoltock John Harrington Jim Jones <i>Vacancy</i> John Harrison Marjorie Wilson  Praveen Jayaprakasam Margaret Lloyd <i>Vacancy</i> <i>Vacancy</i> Irene Hammond Marilynne Snell Roberta Gerrard Margaret Wright Muriel Doyle Dorothy Oldham <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i> Avril Tucker	B B BG BG CH CH C C HG HG  LM LM N N StA StA StM StM S S TC TC W W

Key to church abbreviations

B Bramhall  
 BG Brownley Green  
 C Christ Church Colshaw  
 CH Cheadle Hulme  
 HG Heald Green  
 LM Lawton Moor  
 N Northenden  
 S Styal  
 StA St Andrews Wythenshawe  
 StM St Marys Handforth  
 TC Trinity Cheadle  
 W Wilmslow