



**Circuit
Accruals Accounts
2016-2017**

THE METHODIST CHURCH
TEMPLATE REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2017

Alderley Edge and Knutsford Circuit

Registered Charity - Registration number 1127258

Manchester and Stockport District 19/19

Ministers

Rev Rob Cotton
Rev Susan Swires
Rev J Scott Manning

Circuit Stewards

Mr H Foster
Mr P Thompson
Mrs J Povey
Mrs E Hall

Circuit Treasurer

Mrs C Fleming

Name of Circuit	Alderley Edge and Knutsford						Circuit No 19/19	
Balance Sheet as at 31 August 2017								
	Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2017	Totals 2016
		£	£	£	£	£	£	£
Fixed Assets								
Circuit Manses & Equipment		1,300,000					1,300,000	1,300,000
Investment properties							0	
Investments							0	
Total fixed assets		1,300,000	0	0	0	0	1,300,000	1,300,000
Current Assets								
Debtors		-1,354					-1,354	-1,515
Loans by the Circuit							0	
Investments with TMCP			3,259				3,259	3,033
Central Finance Board Deposits		33,277					33,277	43,393
Cash at Bank and in hand		4,498					4,498	5,034
Total current assets		36,421	3,259	0	0	0	39,680	49,945
Current liabilities								
Creditors (due in under 1 year)		18,301						15,846
Grants payable within 2017-18							0	
Total current liabilities		18,301	0	0	0	0	18,301	15,846
Net current assets/liabilities		18,120	3,259	0	0	0	21,379	34,099
Total assets less current liabilities		1,318,120	3,259	0	0	0	1,321,379	1,334,099
Long term liabilities (due after more than one year)								
Grants payable after 2017-18							0	
Loans to the Circuit							0	
Net assets		1,318,120	3,259	0	0	0	1,321,379	1,334,099
Funds of the Circuit								
General Fund (Unrestricted)		1,318,120					1,318,120	1,334,099
Circuit Model Trust Fund (Unrestricted)			3,259				3,259	
Designated Funds (Unrestricted)				0			0	
Total Unrestricted Funds							1,321,379	1,334,099
Restricted Funds					0		0	
Endowment Funds						0	0	
Total Funds		1,318,120	3,259	0	0	0	1,321,379	1,334,099
Signed								
Circuit Treasurer								

Name of Circuit - Alderley Edge and Knutsford						Circuit No 19/19		
Statement of Financial Activities (SOFA) for the year ended 31 August 2017								
	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total	2016-17
		£	£	£	£	£	£	
Income								
1 Donations and legacies		3,145						3,145
2 Income from monetary investments		115	298					413
3 Income from investment properties								0
4 Assessments on Churches		225,890						225,890
5 Capital Receipts								0
6 Grants received								0
7 Other charitable income								
8 Total income		229,150	298	0	0	0		229,448
Expenditure								
9 Grants and donations		5,000						5,000
10 Salaries and associated costs		160,547						160,547
11 Property maintenance		25,420						25,420
12 Connexional assessment & model trust levy								0
13 District Assessment & Levy		31,508						31,508
14 Depreciation								0
15 Office expenses		14,350						14,350
16 Other outgoings		5,271	82					5,353
17 Total charitable expenditure		242,096	82	0	0	0		242,178
18 Gains/(losses) on monetary investments								0
19 Gains/(losses) on investment properties								
20 Net income/(expenditure)		-12,946	216	0	0	0		-12,730
21 Transfers between funds								0
22 Other gains/(losses)		10						10
23 Net movement in funds		-12,936	216	0	0	0		-12,720
24 Total funds brought forward		1,331,066	3,033					1,334,099
25 Total funds carried forward		1,318,130	3,249	0	0	0		1,321,379

DECLARATIONS

Treasurer

I confirm that I have prepared the accounts from the records of the Circuit and that they include all funds under the control of the Circuit

Signature of Treasurer

C Fleming

Date: 05.02.2018

Name

Carol Fleming

Address

11 Rowley Way, Knutsford, WA16 9AU

Presentation to the Circuit Meeting for approval.

I confirm that the Accounts will be presented to the Circuit Meeting on 14.03.2018

C Fleming

I confirm that the Accounts were approved by the Circuit Meeting

Signature of the Chair of the meeting

R C Cotton

Name of the Chair of the meeting

Rev R C Cotton

Date

14.03.2018

Independent Examiner's Report to the Trustees of the

Alderley Edge and Knutsford Circuit

This Report is on the Circuit Accounts for the year ended 31st August 2017

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees 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.

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 Commission
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the 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 statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention (other than that disclosed below*):

(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;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

** Please delete the words in the brackets if they do not apply appropriate*

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

** Please circle as appropriate*

Name

Signature

Relevant Professional qualification or body

Address

Date

Alderley Edge and Knutsford Methodist Circuit

Trustees' Annual Report and Circuit Reserves Policy

Introduction

Alderley Edge and Knutsford Methodist Circuit is situated in a rural area of North East Cheshire. Alderley Edge is the larger church in the east of the circuit, sheltering under the Edge, a natural sandstone ridge standing on the Cheshire plain. Knutsford, a thriving market town, is at the western end.

Around the two centres, the circuit includes the village chapels of Mottram St Andrew, Mobberley, Snelson and Plumley, along with the Welcome Church in Longridge, Knutsford. The Circuit is part of the Manchester and Stockport Methodist District

Circuit Aims and Objectives

The Charity objective is to act as a resource provider within the area around Alderley Edge and Knutsford for the Methodist Church:

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

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

Aims and objectives will be met by:

- the organisation and resourcing of regular public acts of worship open to members of the church and non members alike
- the teaching of Christianity through sermons, courses and small groups
- the resourcing of pastoral work including visiting the sick and bereaved
- taking religious assemblies in local schools
- promotion of Christianity through the staging of events and services

Financial Aims

- To secure and sustain the Circuit's viability and future
- To give reassurances to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the charity

Circuit Mission Statement

Developing Our Calling through Whole Life Discipleship

- In Worship – To grow deeper into God by underpinning everything we do with God-centred worship and prayer.
- In Service – To be a good neighbour to people in need and to challenge injustice.
- In Learning and Caring – To help people grow and learn as Christians, through mutual support and care.
- In Evangelism – To increase awareness of God's presence and to celebrate God's love.

Circuit Mission Policy

Developing Our Calling Through Whole Life Discipleship, was approved by the Circuit meeting (as the charity trustees) in 25th September 2014

Financial Overview

This document includes all funds held by the Circuit Meeting as Charity Trustees. Our Reserves Policy relates to our general (unrestricted) funds which are freely available to be used for any or all of the purposes of the Circuit.

Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all of its money not simply those which are defined as reserves.

Income

Circuit income is drawn from the assessment paid by the circuit churches and is used to provide for:

- the ministerial oversight and pastoral care of seven local churches in the circuit
- the support of a ministry team of three presbyteral ministers and five lay workers: Pastoral Worker; Circuit Administrator; Children and Families Worker; Youth Worker; Lay Pastor
- the maintenance of the three Circuit manses

Expenditure 2016/2017

- Stipend expenditure and salaries for Lay Workers increase each financial year in line with conference approved increases
- There were additional costs to be met for improvements needed to one of the circuit manses
- £4,300 was spent on planning costs for land to be sold. It is expected that this will be repaid into the CFB once the sale is complete

As at 31 August 2017, the Circuit Fund (unrestricted general fund) has a balance of £21379, giving approximately one month's expenditure. Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and the maintenance of the manses. The total cost for the last financial year was £242,096.

Our Reserves Policy is to hold three months' expenditure in hand and this is to be addressed in the 2017-2018 budget.

Circuit Advance Fund (Restricted Fund) balance at the year end is £3249. This fund derives from sales of chapels and manses and is restricted by the Conference. This restriction is an internal regulation though the fund can be used for a variety of purposes.

The Charity Commission have agreed that it is appropriate for the trustees to set a policy for the management of the CAF. That policy is that the funds held in the CAF are to be used for general Circuit purposes: ministerial expenses, manse repairs and decoration, maintenance of the graveyard at Over Peover.

The Charity's annual report and accounts for the year ended 31 August 2017 have been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practice 2015 as applicable to the Financial Reporting Standard

Trustees

Appointment of Trustees

As at October 2017, there were 36 members of the Circuit Meeting made up of:

- Presbyteral Ministers

- Circuit Stewards
- Circuit Officers

and from each church in the Circuit:

- the Senior Church Steward
- the Church Treasurer
- representatives appointed by each Church Council

Trustee Training

The leaflet 'The Role of a Trustee in The Methodist Church', provided by Methodist Connexion, is given to all new Circuit meeting members as induction to their role as trustees.

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)

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist Church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership Team along with the Local Preachers meeting, the Circuit Finance and Property Committee and the Circuit Policy Committee.

Risk Management

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

There is a regular annual review process undertaken and recorded.

Income and Expenditure is being monitored in total and is compared with the approved annual budget on a half yearly basis to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

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 Alderley Edge and Knutsford Methodist Circuit commits itself to ensuring the implementation of Connexional Safeguarding Policy; government legislation, guidance and safe practice in the circuit and in the churches.

The Alderley Edge and Knutsford Methodist 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.

October 2017