

**Circuit**  
**Accruals Accounts**  
**2017-2018**

## **THE METHODIST CHURCH**

### **ANNUAL REPORT AND ACCOUNTS (ACCRUALS BASIS) for the year ended 31 August 2018**

**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 Heegon Moon
Rev Tim Nicholls
Rev Katy Thomas

#### **Circuit Stewards**

Mr Ian Castledine (Senior)
Mrs Angela Clowes
Mr Malcolm Cockill
Dr Judy Ream
Mr Nigel Day

#### **Circuit Treasurer**

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

**FOR THE YEAR ENDED 31 AUGUST 2018**

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**Introduction**

The circuit is part of the wider Methodist church and now comprises 12 churches across the border between Greater Manchester and Cheshire. One church, Baguley Hall, closed during the year. 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.bramhallwythenshawemethodists.org.uk](http://www.bramhallwythenshawemethodists.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 seen a deficit with a figure of expenditure over income of £3.9k. This is against a budgeted deficit of £11k and is primarily because of reduced expenditure on the manses. The decision was taken to purchase a new manse for the new minister who will be serving Heald Green and the Wythenshawe churches. In order to finance this, the circuit agreed to sell the Handforth manse which, in recent years, has been rented out. At the 31st August 2017, the purchase of the new manse had been completed but the sale of the Handforth manse was still in progress. There has been expenditure on the new manse to bring it up to standard.

A short term bridging loan of £330k was obtained from Chapel Aid Ltd to finance the purchase.

**Income trends**

Feedback from the churches indicates that some of them are beginning to see a fall in income because of reduced giving. It is recognised that this could reduce their ability to meet their circuit assessment thus potentially reducing the income 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 2018 the net current unrestricted assets of the Circuit were £114.9k, giving approximately 3.5 months cover for expenditure.

**Plans for 2018/19**

Circuit financial plans for the coming year were prepared on the basis that there is a reduction to 5 full time ordained staff with anticipated stipend and lay salary increases of 2.55% combined with a 5% increase in council tax and utilities costs. Provision has been made for an additional lay member of staff to help alleviate the reduction in ordained staff. There is a 2.8% increase in the assessment paid to the district. The reduction in ordained staff costs has meant that no increase in assessment has been requested from the circuit churches.

## **BRAMHALL AND WYTHENSHAW 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, 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 Heegon Moon

Rev Tim Nicholls

Rev Katy Thomas

Circuit & Church Lay Workers: Mrs Sarah Hooks, Mrs Jo Fletcher, Mr Stuart Ratcliffe

Mrs Pauline Moore, Mrs Susie Metcalfe, Mr Raymond Francis, Dr Emma Coe, Mr Richard Baker, Mrs Hannah Howard

Circuit Stewards

Mr Ian Castledine

Mrs Angela Clowes

Mr Malcolm Cockill (resigned July 2018)

Dr Judy Ream

Mr. Nigel Day (from March 2018)

Administrator: Mrs Jenny Manning (from October 2017)

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 south east of Stockport MBC, the northern part of Cheshire East and the Wythenshawe area of the City of Manchester for the Methodist Church:

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. Additional training can be accessed through the Methodist Learning Network on topics such as matters of governance.

### **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:

Baguley Hall (closed September 2017)

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; government legislation, guidance and safe practice in the circuit and in the churches.

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 manse 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 2017

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2016-17 £
<b>Income</b>						
1 Donations and legacies	720		1,874			2,594
2 Income from monetary investments	143	52				195
3 Income from investment properties						0
4 Assessments on Churches	360,448					360,448
5 Capital Receipts						0
6 Grants received						0
7 Other charitable income	71,709					71,709
8 <b>Total income</b>	<b>433,019</b>	<b>52</b>	<b>1,874</b>	<b>-</b>	<b>-</b>	<b>434,946</b>
<b>Expenditure</b>						
9 Grants and donations						0
10 Salaries and associated costs	288,149					288,149
11 Property maintenance	30,849					30,849
12 Connexional assessment & model trust levy						0
13 District Assessment & Levy	82,901	224				83,125
14 Depreciation						0
15 Office expenses	2,534					2,534
16 Other outgoings	9,973					9,973
17 <b>Total charitable expenditure</b>	<b>414,406</b>	<b>224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>414,630</b>
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 <b>Net income/(expenditure)</b>	<b>18,613</b>	<b>-171</b>	<b>1,874</b>	<b>0</b>	<b>0</b>	<b>20,317</b>
21 Transfers between funds						0
22 Other gains/(losses)						0
23 <b>Net movement in funds</b>	<b>18,613</b>	<b>-171</b>	<b>1,874</b>	<b>0</b>	<b>0</b>	<b>20,317</b>
24 Total funds brought forward						0
25 <b>Total funds carried forward</b>	<b>18,613 -</b>	<b>171</b>	<b>1,874</b>	<b>-</b>	<b>-</b>	<b>20,317</b>

Name of Circuit

Bramhall &amp; Wythenshawe

Circuit No

19/15

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

Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust		Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2017-18 £
		(Unrestricted) £	(Unrestricted) £				
<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						98,593
8 <b>Total income</b>	<b>480,514</b>	<b>48</b>	<b>-</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>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>-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>-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>-</b>	<b>3,656</b>	<b>-</b>	<b>171</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 2018

GN

Totals 2017
£

General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2018
£	£	£	£	£	£

Notes to the Accounts

## Fixed Assets

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

## Current Assets

Debtors	18,247				18,247
Loans by the Circuit					0
Investments with TMCP	7,940				7,940
Central Finance Board Deposits	36,502				36,502
Cash at Bank and in hand	50,520	1,754			52,274
<b>Total current assets</b>	<b>105,269</b>	<b>7,940</b>	<b>1,754</b>	<b>0</b>	<b>114,963</b>

## Current liabilities

Creditors (due in under 1 year)	335,897				335,897
Grants payable within 2018-19					0
<b>Total current liabilities</b>	<b>335,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,897</b>
<b>Net current assets/liabilities</b>	<b>-230,628</b>	<b>7,940</b>	<b>1,754</b>	<b>0</b>	<b>-220,934</b>

<b>Total assets less current liabilities</b>	<b>2,224,507</b>	<b>7,940</b>	<b>1,754</b>	<b>0</b>	<b>2,234,201</b>
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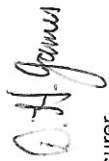
## Long term liabilities (due after more than one year)

Grants payable after 2018-19					0
<b>Net assets</b>	<b>2,224,507</b>	<b>7,940</b>	<b>1,754</b>	<b>0</b>	<b>2,234,201</b>

## Funds of the Circuit

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

Signed



Circuit Treasurer



## 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. The freehold properties are shown in the accounts at 2018 deemed values, of which the land component is not given as a separate amount. No depreciation is provided on the buildings because the trustees consider the current residual fair value of the manse buildings (on the assumption that they had reached the end of its useful economic life by the year-end) to be not less than their current value. Any depreciation would not be material. The properties have been reviewed for impairment.

#### 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

The main creditors item is the £330,000 bridging loan from Chapel Aid Ltd for the purchase of a new manse in Wythenshawe. There is also provision for the estimated fee for examination of the accounts and legal costs relating to one of the circuit churches. **NOTE:** The bridging loan was repaid in September 2018.

## BRAMHALL AND WYTHENSHAW

4. Donations and legacies	General Fund (Unrestricted)		Circuit Model Trust Fund (Unrestricted)		Designated Funds (Unrestricted)		Restricted		Endowment		2017 Total	
	£	804	£	0	£	0	£	0	£	0	£	720
General donations												
Mental Health Fund												
Refugee Fund												
Legacies												
<b>Total</b>	<b>£</b>	<b>804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>£</b>	<b>804</b>	<b>£</b>	<b>2,594</b>

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2017 Total
	£	£	£	£	£	£
<b>5. Charitable activities - other</b>						
Rental of Manses	10,880					12,890
Charitable activities - Other 2						
Charitable activities - Other 3						
<b>Total</b>	<b>10,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,880</b>	<b>12,890</b>

6. Other trading activities	General Fund	Circuit Model Trust	Designated Funds	Restricted	Endowment	2018	2017
	(Unrestricted)	Fund (Unrestricted)	(Unrestricted)			Total	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>	-	-	-	-	-	-	-

7. Investment income	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2018 Total	2017 Total
	£	£	£	£	£	£	£
Central Finance Board						-	
Rental income						-	
Other						-	
<b>Total</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 costs

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  
Employer's National  
Insurance costs

£ 112,213

71,965

Pension costs

£ 6,251

3,980

Total staff costs

£ 124,276

79,289

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

9

8

# 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 9 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			2,044,725		0			2,044,725
Additions			330,000					330,000
Revaluations (+/-)			80,410					80,410
Disposals (-)								0
Transfers * (+/-)								0
Balance carried forward	0	0	2,455,135	0	0	0	0	2,455,135

## 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	-	-	2,044,725	-	-	-	-	2,044,725
Carried forward	-	-	2,455,135	-	-	-	-	2,455,135

\* 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 rate of

## 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

<b>BRAMHALL AND WYTHENSHAW</b>
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### 13. Analysis of current assets

#### Debtors and prepayments

This year

Circuit

Last year

£

£

Pre paid assessments

0

Accrued income

Other debtors

18,247

24,298

**Total debtors and prepayments**

18,247

24,298

#### Analysis of cash at bank

Bank balance held in RBS

7,215

44,433

Bank balance held in Unity Trust

45,059

0

Bank balance held in CFB

36,502

37,673

Bank balance held in TMCP

7,940

8,111

**Total Cash and Bank**

96,716

90,217

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

Trade Creditors

£ 5,897

1,500

Other Creditors

£ 330,000

**Total Current Liabilities**

£ 335,897

1,500

### 15. Capital Commitments and Contingent Liabilities

At the 31 st August 2018 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2018.

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

**16. Loans**

Source	Purpose of loan	Amount brought forward	New borrowings	Loan interest	Repayable in the year
Chapel Aid	Manse purchase		330,000	1,784	1,784
<b>Totals</b>		0	330,000	1,784	1,784

<b>Balance at year end</b>	330,000
	0
	0
	0
	330,000 X

**Repayment due**

Due within 12 months	31/08/2019	330,000				
Due between 1 and 5 years	31/08/2020		31/08/2021	31/08/2022	31/08/2023	
Due later than 5 years						

<b>Totals</b>	330,000					
	0					
	330,000 Y					

Note: the two totals X and Y must agree



17. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,147,755	480,514	484,170	80,408	2,224,507	
Circuit Model Trust	8,111	48	219		7,940	
Designated - Mental Health fund	1,074	0	120		954	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
					0	
Totals	2,157,740	480,562	484,509	80,408	2,234,201	

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:

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

**Treasurer**

I confirm that these accrual based accounts for the year ended 31 August 2018 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 D. James Date 18/1/2019

Name of Treasurer DAVID JAMES

Address 32, WOODFIELD ROAD, CHEADLE HUME. SK8 7JS

**Presentation to the Circuit Meeting for approval.**

I confirm that the annual report and accounts for the year ended 31 Aug 2018 ~~were~~, or will be\* presented to the Circuit Meeting at its meeting on and were approved.

27th MARCH 2019

Signature of the Chair of the meeting P. Peacock

Name of the Chair of the meeting REV. PHILIP PEACOCK

Date 18/1/2019

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

Bramhall & Wythenshawe Circuit

This Report is on the Circuit Accounts for the year ended 31<sup>st</sup> August 2018

**Respective responsibilities of Trustees and Examiner**

The Circuit's trustees are responsible for ensuring that the annual report and accounts for the year to 31 August 2018 present a true and fair view of the Circuit's income and expenditure for the year and of its assets and liabilities at the balance sheet date. The trustees consider that an audit is not necessary for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent

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.

## BRAMHALL AND WYTHENSHAW Circuit

### 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items, in nature or scale, or disclosures in the accounts, seeking explanations from the Trustees concerning 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. My 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 as 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

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.

(3) 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.

Name of independent examiner

R LOUGHRAN

Signature of independent examiner

R Loughran

Relevant Professional qualification of independent examiner

FCCA

Name of firm (where appropriate)

LOUGHRAN & MURPHY

Address

65a Alderley Road  
Wilmslow  
SK9 1NZ

Date

30/11/18

Circuit Meeting Constitution September 2018

Category	Name (s) / Role	Representing Church
Presbyter & Deacons Stationed	Rev Philip Peacock Superintendent	CH
	Rev Philip Berry	B C
	Rev Louise Gough	TC CH
	Rev Dave Warnock	LM N BG HG StA
	Rev Katy Thomas	StM S W
	Rev Kathleen Loughlin	Authorised Presbyter
Circuit Stewards	Ian Castledine Senior Steward	
	Dave James Treasurer	
	Judy Ream	
	Nigel Day	
	Vacancy	
	Vacancy	
Other Presbyters & Deacons residing in the Circuit	Rev Geoffrey Barnard	
	Rev David Clowes	
	Rev Margaret Hall	
	Sister Irene Jolly	
	Rev Alan Mimmack	
	Rev Charles Nevin	
Secretary of Meeting	Rev Brenda Stretton	
	Rev Bob Richards	
Secretary of Local Preachers Meeting	Vacancy	
Lay Employees	Sylvia Cowling	
	Richard Baker Lay Pastor	B
	Hannah Howard Children & Family worker	B
	Sarah Hooks Lay Pastor	BG StA
	Pauline Moore Children & Schools Worker	CH
	Stuart Ratcliffe Children & Family worker	TC
Circuit Property Secretary	Emma Coe Church Outreach Worker	W
	Jenny Manning Circuit Administrator	
Circuit Safeguarding Officer(s)	John Ream	
Circuit Methodist Women in Britain Secretary	Judith Castledine	
Circuit MHA Coordinator	Vacancy	
Circuit Action for Children Coordinator	Jo Richards	
Worship Enabler(s)	Maggie Thompson	
Learning and Caring Enablers	Barbara Clarke	
Service Enablers	Rev Louise Gough	
Evangelism Enablers	Sue Markall	
Children & Young People Enabler(s)	Vacancy	
Rep to the District Council	Vacancy	
Circuit & Synod Elected Reps of the District Synod	Peter Parkin	
Two representatives from the Local Preachers Meeting	Mary Langton	
	Tony Fawthrop	
<b>FROM LOCAL CHURCHES</b>		
Church Stewards	Wendy Roberts	B
	Phemy Houghton	BG
	Christine Watson	CH
	Derek Malpas	C
	Dudley Ashworth	HG
	Ron Walker	LM
	Joyce Rhodes	N
	Sarah Fateyla	StA
	Lynne Hodson	StM
	Kath Pipping	S
	Margaret Radcliffe	TC
	Julie Hassell	W
Church Treasurers	Claire Lee	B
	Mary Quayle	BG
	Duncan Booth	CH
	Tony Blundell	C
	Oliver Hill	HG
	Bob Thomson	LM
	John Theakston	N
	Marilynne Snell	StA
	Bob Alexander	StM
	Sandra Goldstraw	S
	Elizabeth Ainsworth	TC
	Bill Deverell	W
	Elaine Bates	B
	John Benvie	B
	Greg Davis	BG
	Ann Panks	BG
	Margaret Parker	CH
	John Harrington	CH
	Jim Jones	C
	Vacancy	C

	John Harrison	HG
	<i>Vacancy</i>	HG
	Praveen Jayaprakasam	LM
	Margaret Lloyd	LM
	<i>Vacancy</i>	N
	<i>Vacancy</i>	N
	Irene Hammond	StA
	Lilian Trimble	StA
	Roberta Gerrard	StM
	Margaret Wright	StM
	Muriel Doyle	S
	Dorothy Oldham	S
	<i>Vacancy</i>	TC
	<i>Vacancy</i>	TC
	Richard Gibbs	W
Two representatives from each Church	Avril Tucker	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