

**CHURCH  
RECEIPTS AND PAYMENTS  
ACCOUNTS**

**THE METHODIST CHURCH  
STANDARD FORM OF ACCOUNTS**

The Avenue Methodist Church, Sale	Church
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**FOR THE YEAR ENDED**

**31 August 2025**

Trafford	Circuit	Circuit no.	01/37
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**Registered Charity - Charity Registration number**

1130117

**If not a registered charity His Majesty's Revenue and  
Customs Gift Aid number**

(The HMRC number is equivalent to a registered charity number in terms of evidence of charitable status and may be used to give to donors or grant funders wishing to see evidence of the organisation's charitable status. Methodist charities in England and Wales that are not registered charities are excepted from registration under Statutory Instrument 2014 No.242)

Minister:

Rev Glayne Worgan
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Church Stewards:

Colin Norman
Valma Jeffries

Treasurer:

Cynthia Fowler
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ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2025

The Avenue Methodist  
Church, Sale

Church

SECTION A			Unrestricted Funds	Restricted Funds	Totals this year	Totals last year
			£	£	£	£
a1	<b>RECEIPTS</b>	<b>Note</b>				
a2	Offerings and Tax recovered	1	71,865		71,865	88,365
a3	Bank and CFB interest and Investment income	2	12,403		12,403	12,835
a4	Lettings	3	81,523		81,523	75,319
a5	Other receipts	4	1,905		1,905	428
a6	<b>TOTAL RECEIPTS</b>		<b>167,696</b>	<b>0</b>	<b>167,696 (a7)</b>	<b>176,947</b>

SECTION B						
b1	<b>PAYMENTS</b>					
b2	Circuit Assessment or Share	5	47,980		47,980	75,600
b3	Donations	6	30		30	2,400
b4	Repairs and Maintenance	7	18,555		18,555	67,026
b5	Utilities (Insurances, water charges, heating & lighting)	8	21,116		21,116	37,817
b6	Loan repayment	9	50,000		50,000	
b7	Other payments	10	11,261		11,261	6,591
b8	<b>TOTAL PAYMENTS</b>		<b>148,942</b>	<b>0</b>	<b>148,942 (b9)</b>	<b>189,434</b>

SECTION C						
c1	<b>NET RECEIPTS/PAYMENTS FOR THE YEAR</b>	<b>(a6-b8)</b>	<b>18,754</b>	<b>0</b>	<b>18,754</b>	<b>(12,487)</b>
c2	Total funds brought forward from last year		335,719		335,719 (c6)	348,206
c3	<b>Sub total</b>	<b>(c1+c2)</b>	<b>354,473</b>	<b>0</b>	<b>354,473</b>	<b>335,719</b>
c4	Transfers and adjustments				0 (c7)	
c5	<b>TOTAL FUNDS AT END OF YEAR</b>	<b>(c3+c4)</b>	<b>354,473</b>	<b>0</b>	<b>354,473 (c8)</b>	<b>335,719 (c6)</b>

SECTION D					
<b>FOR INFORMATION ONLY: MONEY RECEIVED AND PASSED ON TO EXTERNAL ORGANISATIONS</b>					
d	(these amounts are not to be included in total receipts/payments figures above)		£		£
d1	Balance brought forward from last year		22		22
d2	Offerings/Gifts - received for external organisations		245		328
d3	Offerings/Gifts - passed to external organisations		267		328
d4	<b>BALANCE STILL TO BE PAID</b>	<b>(d1+d2-d3)</b>	<b>0</b>		<b>22</b>

**SUMMARY OF CHURCH ACCOUNTS AND INTERNAL ORGANISATIONS REPORTING TO THE CHURCH COUNCIL**
**SECTION E**

Please follow the Guidance Notes to complete this page

Summary of the Church accounts for the year ended 31 August 2024 and Internal Organisations reporting to the Church Council/Church Meeting. Note that the funds of an Internal Organisation would normally be Restricted funds unless it could be clearly shown that they could be used for any Methodist purpose. This section must be completed to arrive at the gross income and expenditure totals of the Church. If gross income exceeds the Accruals threshold, then the Accruals method of accounting AND A DIFFERENT FORM must be used to report the accounts (see Methodist website). Please refer to the guidance notes regarding transfers between the District and connected District Organisations.

INTERNAL ORGANISATIONS	Receipts	Payments	Net Receipts/ Payments	Adjustments	Opening balances	Closing balances
e1 Wednesday Friendship	689	834	(145)		720	575
e2 Badminton	0	3	(3)		3	0
e3 Women's Fellowship	488	553	(65)		65	0
e4 Monthly Matinee (note 11)	2,491	1,594	897		0	897
e5			0			0
e6			0			0
e7			0			0
e8 Sub total of Internal Organisations funds	3,668	2,984	684	0	788 (e11)	1,472 (e12)
e9 Church accounts (totals brought forward from page 2 - totals column)	167,696 (a7)	148,942 (b9)	18,754	(c7)	335,719 (c6)	354,473 (c8)
e10 TOTAL CASH FUNDS HELD BY CHURCH	171,364	151,926	19,438	0	336,507 (x)	355,945 (y)
TOTAL RECEIPTS		TOTAL PAYMENTS				

Continue on a separate sheet if necessary and bring the totals forward

**SECTION F**
**STATEMENT OF ASSETS AND LIABILITIES**
**CHURCH - CASH FUNDS HELD at 31 August 2025**

	OPENING BALANCES	CLOSING BALANCES
f1 Cash in hand	7	35
f2 Bank Current Account	69,996	39,856
f3 Bank Deposit Account		
f4 Central Finance Board	165,705	210,103
f5 Trustees for Methodist Church Purposes	100,033	104,479
f6 Other funds		
f7 SUB TOTAL - Church accounts	335,741 (c6)	354,473 (c8)
f8 Total funds held by Internal Organisations (the closing balance total from above) (e12)	788 (e11)	1,472 (e12)
f9 TOTAL CASH FUNDS HELD BY CHURCH	336,529 (x)	355,945 (y)

**SECTION G**
**OTHER ASSETS and LIABILITIES**

	At 1 September 2024	At 31 August 2025
g1 Investments (include Endowments)		
g2 Land & Buildings (see notes re Insurance value)		
g3 Other Assets		
g4 Loan(s) - show amount outstanding at year end	70,000	20,000
g5 Other Liabilities	0	208

f4 Include only Funds held at the Central Finance Board

f5 Include only Funds held at Trustees for Methodist Church Purposes

g1 Include any other investments (not the cash element of TMCP trusts accounts this is included in line f5)

Name of Church The Avenue Methodist Church No. 01/37

## Declarations and Scrutiny

I confirm that these Receipt and Payment based accounts for the year to 31 August 2025 have been prepared from the records of the Church and that they include all funds under the control of the Church trustees.

Signature of treasurer Cynthia Fowler Date 23/12/2025

Name and address of treasurer MRS CYNTHIA FOWLER, 12 FRINTON CLOSE,  
SALE, CHESHIRE Post Code M33 4ES

### Presentation to the Church trustees

I confirm that the annual report and accounts for the year ended 31 August 2025 were/will be\* presented to the meeting of the Church trustees held on .....

Signature of the Chair of the meeting A. Worgan

Name of the Chair of the meeting A. WORGAN Date 25/12/25

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

### The Avenue Methodist Church, Sale

Charity Number 1130117

### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of **The Avenue Methodist Church** for the year ended 31 August 2025 set out on pages ... to .... As the Church's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Church's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

\* delete or circle as appropriate

Name of Church: **The Avenue Methodist Church, Sale** No: **01/37**

### Independent Examiner's Statement

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.

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 ..... **LEANNE NIELD** .....

Relevant professional qualification of independent examiner ..... **ACA** .....

Name of firm (where appropriate) ..... **ARC ACCOUNTANCY SOLUTIONS LIMITED** .....

Address ..... **51 LAVERTON ROAD, LYTHAM, ST. ANNES,** .....

..... Post Code **F48 1EN** .....

Date ..... **13/01/26** .....

\* delete or circle as appropriate

## The Avenue Methodist Church, Sale

### Notes to Standard Form of Accounts for the year ended 31 August 2025

Note 1:	Fund	2024-25	2023-24
<b>a2 Offerings &amp; Tax Recovered</b>			
Donations & Bequests	M&W	20,837.00	43,055.00
Envelopes	M&W	854.80	1,889.04
Standing Order	M&W	32,440.50	29,025.00
Loose Cash	M&W	2,799.64	2,986.79
Cheques	M&W	4,805.00	-
Gift Aid	M&W	10,128.43	11,408.70
		<b>71,865.37</b>	<b>88,364.53</b>
		51026	
<b>Note 2:</b>			
<b>a3 Bank and CFB interest and Investment income</b>			
Bank & CFB Interest	M&W	7,631.48	7,707.36
TMCP Interest	TMCP	4,771.49	5,127.69
		<b>12,402.97</b>	<b>12,835.05</b>
<b>Note 3:</b>			
<b>a4 Lettings</b>			
Ad-hoc Lets	Property		11,309.30
Church Groups	Property		2,004.00
MAC	Property		22,872.00
Regular Lets	Property		38,931.41
Baby Group/Misc	Property		201.95
<b>Total Lettings (note 3.1)</b>		<b>81,522.50</b>	<b>75,318.66</b>
Note 3.1: In the 2024/25 accounts, lettings were no longer categorised by type.			
<b>Note 4:</b>			
<b>a5 Other Income</b>			
Coffee	M&W	1,766.99	373.75
Photocopier Income	Mixed	17.31	54.74
Social Events	M&W	20.20	-
Baptisms weddings funerals	Property	100.00	-
		<b>1,904.50</b>	<b>428.49</b>
<b>Note 5:</b>			
<b>b2 Circuit Assessment or Share</b>			
Circuit Assessment	M&W	47,979.96	75,600.00
		+ 10 20 0	
<b>Note 6:</b>			
<b>b3 Donations</b>			
Donations to other Charities/Orgs	M&W	30.00	2,400.00

**Note 7:****b4 Repairs and Maintenance**

Non Recurring Projects	Property	-	33,890.00
Cleaning	Property	10,530.09	9,926.92
Maintenance, Repairs & Renewals	Mixed	8,024.73	23,208.89
		<b>18,554.82</b>	<b>67,025.81</b>

**Note 8:****b5 Utilities (Insurances, water charges, heating & lighting)**

Electricity, Gas & Water	Property	14,087.75	30,968.11
Insurance	Property	7,028.13	6,848.62
<b>Total Utilities</b>		<b>21,115.88</b>	<b>37,816.73</b>

**Note 9:**

**b6** Interest free loans of £50,000 were repaid to the lender during 2024/25. These loans were originally made during and after the Covid19 pandemic to assist with cash flow when income from lettings was lost.

**Note 10:****b7 Other payments**

Photocopier & Printing	M&W	2,108.80	2,155.88
Administration	M&W	98.26	144.05
Financial Administration (TCC)	M&W	5,520.00	-
HSBC Bank Charges	M&W	107.33	159.24
Telephone & Broadband	M&W	1,625.85	1,360.41
Ministry & Worship Resources	M&W	390.43	706.21
Catering Provisions	Mixed	774.30	1,206.31
Various Admin exp	Property	-	5.00
Licences (note 10.1)	Property	-	369.95
Youth Work Expenses	Ellen Altree	310.84	215.50
Transfer from M&W to TMCP	M&W	-	1,000.00
Payments/transfers into TMCP	TMCP	-	1,000.00
TMCP Charges	TMCP	325.11	268.40
		<b>11,260.92</b>	<b>6,590.95</b>

Note 10.1: In the 2024/25 accounts, licences were categorised under 'Ministry & Worship Resources'.

**Note 11:**

In previous years, the Monthly Matinee income and expenditure has been included as primary income and expenditure for the church. However, although the group's income and expenditure is processed through the church bank account, it does keep its own accounts, including budgeting for payments to the church for use of the building and allocating some revenue to be paid to other charitable causes. This year's income includes a transfer of £991 from the church Property Fund to Monthly Matinee at the start of the year in lieu of receipts in previous years that were simply accounted as lettings income.

**Note 12:**

Actual balance held in HSBC Current Account	40,650.13
Balance held in Barclays Playgroup Account	102.91
Less moneys held on behalf of Monthly Matinee	-896.95
<b>Balance reported as church bank balance</b>	<b>39,856.09</b>

**Note 13:**

There is a £22 discrepancy between the opening balance for Total Cash Funds Held as shown in f9 and that shown in e10 this is the £22 shown in section D as a balance brought forward from money received to be passed on to external organisations. These funds were retained in the church current account in a previous year after the charity it was collected for closed down before the payment could be made. The trustees nominated to send this balance to Christian Aid in 2024/25, removing this discrepancy from the closing balances.

**Note 14:**

The total balance held by the church (excluding internal organisations) represents the following unrestricted funds.

	2025	2024
Ministry & Worship Fund	£65,383.41	£42,888.99
Property Fund	£142,100.75	£99,976.95
Play Group Fund	£102.91	£102.91
Youth Club Fund	£512.28	£512.28
Ellen Altree Fund (designated - youth work)	£21,894.77	£22,205.61
TMCP Various Bequests	£104,479.38	£100,033.00
	<u>£334,473.50</u>	<u>£265,719.74</u>
Third Party Funds		£21.50
Interest Free loans	£20,000.00	£70,000.00
	<u>£354,473.50</u>	<u>£335,741.24</u>





CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 1 September 2024 Period start date To 31 August 2025 Period end date

Charity name: The Avenue Methodist Church Sale

Charity registration number: 1130117

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The governing document is The Constitutional Practice and Discipline of the Methodist Church(CPD). See: <a href="https://www.methodist.org.uk/for-churches/governance/cpd/">https://www.methodist.org.uk/for-churches/governance/cpd/</a> The purposes of the Methodist Church are and shall be deemed to have been since the date of union the advancement of a) the Christian faith in accordance with the doctrinal standards and the 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 to the Methodist Church.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our vision is to be an inclusive, justice seeking, welcoming community which cares for all in an environment where all feel they belong. We offer Methodist Christian worship, fellowship, service of our community and outreach, in Sale and beyond.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	This guidance has been provided to the trustees.

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	

Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Main Achievements 2024-5</b></p> <ul style="list-style-type: none"> <li>• Regular Public Services have been held, with extra ones at Christmas and Easter.</li> <li>• Story Church has continued to flourish with new families joining.</li> <li>• At festival times local schools have held services in the building.</li> <li>• There is a weekly prayer meeting and several fellowship groups.</li> <li>• Weekly coffee chat has continued to welcome those from outside the regular worshipping community.</li> <li>• The Church Anniversary Tea started at our 60<sup>th</sup> Anniversary has continued and is growing in numbers.</li> <li>• Manchester Alliance Church (Chinese speaking), who use the premises, continues to grow and are sharing in joint activities.</li> <li>• The local community uses the building such that it is almost at the point where new users cannot be accommodated. Users include both children's and adults' groups.</li> <li>• The church facilitated donations to Christian Aid and The Royal British Legion.</li> <li>• On 1 September 2024 The Avenue became part of the Trafford Circuit and North West England District of the Methodist Church</li> </ul>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The deed of Union (1932) and Methodist Church Act (1976).
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The 1976 Methodist Church Act authorises the Methodist Conference as the governing body.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are appointed by the Church Council according to standard Methodist procedures. The only Trustees not appointed in this way are the Chair (the Minister) and the Circuit Superintendent minister, who are appointed by the Conference of the Methodist Church, and one Circuit Steward, who is selected by the Circuit.

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The Avenue Methodist Church is an independent charity but is part of the Trafford Circuit of the Methodist Church within the Methodist Church of Britain Connexion.
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	The Avenue Methodist Church, Sale
Other name the charity uses	
Registered charity number	1130117
Charity's principal address	Wincham Road Sale M33 4PL

**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

**Financial Review**

Review of the charity's financial position at the end of the period	Para 1.21	See attached Statement of Financial Activities and Balance Sheet for the year ending 31st August 2025.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	See Attached Reserves Policy
Amount of reserves held	Para 1.22	General Funds - £332,578 Designated Funds – £21,895
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

**Additional information (optional)**

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Members donations and room letting
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

**Names of the charity trustees who manage the charity**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Rev Glayne Worgan	Presbyter		Methodist Conference
2	Cynthia Fowler	Treasurer		Church Council
3	Colin Norman	Steward		Church Council
4	Valma Jeffries	Steward		Church Council
5	Margaret Kaye	Secretary		Church Council
6	Joan Ball	Safeguarding		Church Council
7	Stephen Carter			Church Council
8	Gillian Fielding			Church Council
9	Andrew Jeffries			Church Council
10	Keith Mackie			Church Council
11	Pat Mackie			Church Council
12	Ken Parkes			Church Council
13	Maxine Shelmerdine			Church Council
14	Ann Turnbull			Church Council
15	Hilary Yates			Church Council
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

#### Signed on behalf of the charity's trustees

Signature(s)	G. Worgan	Colin J. Norman
Full name(s)	Rev GLAYNE WORGAN	Colin NORMAN
Position (eg Secretary, Chair, etc)	CHAIR	TRUSTEE
Date	26th Jan 2020	

## RESERVES POLICY of

**The Avenue Methodist Church, Sale**  
 Church Council

1.	General Funds held at Y/E 31/08/2025	£354,473
2.	Restricted Funds held “	£0
3.	Endowment Funds held “	£0

## 4. Reserves policy for General Funds

Repayment of Interest Free Loans	£20,000
General Cash Flow (50% of Annual Expenditure)	£60,000
Building Projects (Windows/Gutters)	£165,000
Improved IT/AV	£ 5,000
Longer Term Building Projects	£50,000
Designated Fund for Children and Youth Work	£21,895
Unallocated	£32,578
<b>Total</b>	<b>£354,473</b>

## 5. Policy for Restricted Funds

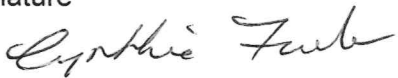
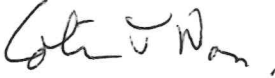
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## 6. Terms relating to Endowment Funds held

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This Reserves Policy has been approved by

Church Council

Treasurer	Trustee
Full name <b>Cynthia Fowler</b>	Full Name <b>Colin Norman</b>
Signature 	Signature 

# RESERVES POLICY

Report on behalf of

Church Council, The Avenue Methodist Church, Sale

To

Circuit Meeting Trafford Circuit

We submit our annual report in accordance with the requirements of the Methodist Conference and the Charity Commission guidance in CC19.

- (i) The trustees have established their mission aims taking into account all of the resources available in terms of people, property and money
- (ii) Mission initiatives/projects have been costed or estimates made of projected future costs which take into account the needs of the buildings and the requirements of the Quinquennial Inspection Report/s

- (iii) We have agreed a Reserves Policy which is set out overleaf and is recorded in the trustees' minutes and our Annual Report

- (iv) We recognise the need to be accountable as charity trustees for all the money which comes into our hands and will provide further information as required by the Circuit/District/Connexion

- (v) Our Report is attached overleaf

\* please delete as appropriate

## To be completed by Receiving Body

The

\*Circuit Meeting/District received the RESERVES POLICY of

\*Church Council/Circuit Meeting/District

Policy accepted and acknowledgement sent to the trustees

YES ☐ / NO ☐

Policy noted and the following enquiries made of the trustees

Responses received and any further action taken

\*Circuit/District

Signatures ..... Date.....

\* Please delete as appropriate