

THE BRAMHALL AND WYTHENSHAW CIRCUIT

England & Wales · Charity number 1134354

Details

Other names	BRAMHALL METHODIST CIRCUIT
Status	Registered
Legal form	Other
Registered	2010-02-16
Register	View on the Charity Commission register

Contact

Address	Trinity Church Massie Street Cheadle Cheshire SK8 1BP
Phone	01614379328
Email	bwcircuit@gmail.com
Website	www.bramhallwythenshawmethodists.org.uk

Activities

Objects: 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 OR ANCILLARY TO THE METHODIST CHURCH.

Activities: Religious Activities

Classification

- **How:** Provides Buildings/facilities/open Space, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire East
- Manchester City
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£4,826,519	£462,208	£6,358,985	5
2023-08-31	£498,679	£464,754	-	-
2022-08-31	£561,817	£497,926	£3,128,104	3
2021-08-31	£543,273	£464,850	£2,772,073	3
2020-08-31	£492,413	£480,145	-	-

Trustees

Name	Role	Appointed
AVRIL MARY TUCKER BENG		2015-09-17
Anthony Woodside		2023-09-13
BARBARA CLARK		2025-09-26
Bob Thomson		2014-09-01
Carole Jeanette Lomax		2024-06-19
Claire Lee		2016-09-01
David Henry James		
Deborah Jane Brazier		2025-09-01
Dr Judith Ann Ream		2023-11-23
ELIZABETH AINSWORTH		2013-01-04
EUPHEMIA JANET HOUGHTON		2012-12-09
Elizabeth Anne Spinks		2023-11-23
GREG DAVIS		2013-02-03
IRENE HAMMOND		2012-12-09
Ian Douglas Kennedy		2024-06-19
JOHN BENVIE FCII, ACIS		
JOHN SPENCER REAM		2013-01-04
John Edwards		2024-09-17
Judith Castledine		2012-12-06
Julie Hassell		2017-12-14
Kathryn Margaret Pipping		2025-09-17
LILIAN TRIMBLE		2013-01-04
LYNNE HODSON		
MARGARET LLOYD BA		2013-01-04
MARY ROSE LANGTON		2013-02-03
Malcolm John Cockill		2021-11-23
Margaret Parker		2025-10-21

Name	Role	Appointed
Marilyn Snell		2017-09-13
Mary Adoley Quaye		2014-09-01
Maurice William Turnpenney		2020-09-16
Nadine Ibe		2024-06-19
Nicholas Daniel Harding		2021-09-16
Nigel Gold Sidney Day		2018-03-13
Nigel Howard Neary		2024-06-19
PRAVEEN BHOOPATHI JAYAPRAKASAM BPT PHYSIO		2013-01-04
Pamela Anne Howie BA		2018-11-27
ROBERT RICHARDS		2012-12-09
Rev Alistair Stephen Jones		2024-09-17
Rev Charles John Nevin		
Rev IAN WILLIAM SMART		2022-09-01
Rev KATHLEEN LOUGHLIN		
Rev Sarah Jane Parkin		2020-09-01
Robert Andrew Bartindale		2023-09-13
Roberta Gerrard		2016-03-09
Wai Tik Chan		2024-03-18

Accounts

REGISTERED CHARITY NUMBER 1134354

Report of the Trustees
for the Year ended 31 August 2024
for
Bramhall and Wythenshawe Circuit

**BRAMHALL AND WYTHENSHAW Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2024

Introduction

The circuit is part of the wider Methodist church and comprises 11 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. The circuit forms part of the Manchester and Stockport District, but, from September 2024, will be part of the North West England District. 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

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 numbers of people using our churches, for both worship and community activities, have still not always recovered to pre-pandemic levels. This has generally led to a reduction in church income from both member's giving and room rentals. However, as in 2022/23, most of the churches have been able to continue the payment of their assessments to the circuit. 3 of the churches have not been able to pay their full assessments. An examination of the finances of those churches has resulted in decisions being taken to write-off the amounts owing and to continue to allow them to forgo paying any assessment in 2023/24. They are invited to make a donation in lieu if their funds permit. The 3 manses that were let during the year have brought in a good rental income.

The church buildings at Northenden and St Andrews have been brought under circuit control. The church at Northenden has ceased to be used for public worship and options for its future are being examined. The church at St Andrews is still used for public worship but the congregation are unable to maintain the building either financially or with the appropriate human resources.

As a result of these actions, the notional value of the buildings has been included as income in the accounts. The normal operations of the circuit during the year resulted in a deficit where expenditure exceeded income by £40.4k. The trustees realise that this not sustainable and remedial actions are being discussed.

Income trends

The circuit leadership commissioned a circuit review which is, amongst other points, be looking at the structure of the circuit and the way that it is financed. This review will be finalised during 2024/25. In the interim each church that is paying an assessment had the amount increased by 5% in 2023/24

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. The number of ministerial staff reduced from 5 to 4 in 2021. This number will be reviewed, as part of the circuit review.

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 2024 the net current unrestricted assets of the Circuit were £354k. Of that sum, £135k has been designated to provide funds for grants to circuit churches and specific circuit projects. The balance of £219k gives approximately 6 months cover for budgeted expenditure.

Plans for 2024/25

Circuit financial plans for 2024/25 were prepared on the basis that the staffing levels were changing to 4 full time ordained staff and 2 lay staff. the lay staff contribute an average of 26 hours per week each. Whilst there was a reduction to 3 ordained staff during 2023/24, the number will increase back to the planned 4 in 2024/25. The stipend increase, as proposed to the Methodist Conference, and lay salary increase, at the same rate, have been budgeted for, combined with a 5% increase in council tax and utilities costs. The budget plans for 2024/25 were prepared and approved before the changes in employers NI were introduced by the government. These increased costs apply to 5 months of the 2024/25 year.

As mentioned above, church assessments were decided by a bidding system. This will be reviewed during 2024/25 as part of the proposed circuit review.

The project with the Emmaus community at St Andrew's church in Wythenshawe has moved forward significantly. All income and expenditure relating to Emmaus and St Andrew's church is now being handled through the circuit accounts. Building plans are being worked on and will be progressed during the year.

Northenden church is no longer being used for public worship. All income and expenditure is now being handled through the circuit. Plans for the future of the site are being discussed.

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
Fully membership is shown as Appendix A to this report.

Circuit ministers and officers

Active church ministers:

Rev. Ian Smart (Superintendent)

Rev. Sarah Parkin

Rev. Dave Warnock

Circuit Stewards

Mr Nigel Day (Senior)

Mrs Pam Howie

Mr David James (Treasurer)

Miss Margaret Lloyd

Mrs Judy Ream (from March 2024)

Circuit and church lay workers (during the year)

Mrs Catherine Armstrong, Mrs Clare Byfield, Dr. Emma Coe,

Mrs Susie Metcalfe, Mrs Jo Smith

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.

Auditor: McKellens, 11 Riverview, The Embankment Business Park, Vale Road, Heaton Mersey, Stockport. SK4 3GN

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 been since the Date of Union the advancement of:

- 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)

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.

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 (then from 1st September 2024, the North West England 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) (closed for public worship during the year)

St Mary's Handforth

Heald Green

Lawton Moor

Styal

Wilmslow

St Andrew's Wythenshawe

(LEP = Local Ecumenical Partnership)

BRAMHALL AND WYTHENSHAW Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Stewards 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.

In particular, churches are still finding that their recovery from the Covid pandemic, when measured in financial terms and in numbers attending worship is mixed. As a result, 3 of the churches have had trouble meeting their assessment payments. The amounts owing have been written off and they are not being charged an assessment for 2023/24.

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.

GDPR General Data Protection Regulation

The Circuit and churches work to conform to the GDPR regulations. The Data Controller for the Circuit and the churches are the Trustees for Methodist Church Purposes (TMCP)

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 3 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.

Circuit Meeting Constitution - August 2024

Category	Name (s) / Role	Representing Church
Presbyter & Deacons Stationed	Rev Ian Smart Superintendent	W, StM, S, TC, HG
	Rev Sarah Parkin	B, C, CH
	Rev Dave Warnock	LM, BG, StA
	Rev Kathleen Loughlin	Authorised Presbyter
Circuit Stewards	Nigel Day Senior Steward	
	Dave James Treasurer	
	Pam Howie	
	Margaret Lloyd	
	Judy Ream	
	Vacancy	
	Vacancy	
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	Nigel Day	
Secretary of Local Preachers Meeting	Bob Bartindale	
Circuit Manse Steward	Margaret Lloyd	
Circuit Property Secretary	John Ream	
Circuit Safeguarding Officer(s)	Judith Castledine	
	Vacancy	
Circuit Methodist Women in Britain President	Jo Richards	
Circuit MHA Coordinator	Vacancy	
Circuit Action for Children Coordinator	Terrie Baker	
Worship Enabler(s)	Sue Markall	
Rep to the District Council	Rev Sarah Parkin	
Circuit & Synod Elected Rep of the District Synod	Vacancy	
Two representatives from the Local Preachers Meeting	Mary Langton	
	Nick Harding	
FROM LOCAL CHURCHES		
Church Stewards	Carole Lomax	B
	Phemy Houghton	BG
	Margaret Parker	CH
	Derek Malpas	C
	Vacancy	HG
	Praveen Jayaprakasam	LM
	Vacancy	StA
	Lynne Hodson	StM
	Vacancy	S

	Tony Woodside	TC
	Julie Hassell	W
Church Treasurers	Claire Lee	B
	Mary Quaye	BG
	Maurice Turnpenney	CH
	Tony Blundell	C
	Nigel Neary	HG
	Bob Thomson	LM
	Lillian Trimble	StA
	Teki Chan	StM
	Liz Spinks	S
	Elizabeth Ainsworth	TC
	Ian Kennedy	W
Two representatives from each Church	Elaine Bates	B
	John Benvie	B
	Greg Davis	BG
	Malcolm Cockill	BG
	Wendy Turner	CH
	Margaret Pattie	CH
	Jim Jones	C
	<i>Vacancy</i>	C
	John Harrison	HG
	Marjorie Wilson	HG
	Nadine Ibe	LM
	Margaret Lloyd	LM
	Irene Hammond	StA
	Marilyn Snell	StA
	Roberta Gerrard	StM
	<i>Vacancy</i>	StM
	Janet George	S
	<i>Vacancy</i>	S
	<i>Vacancy</i>	TC
	<i>Vacancy</i>	TC
	Heather Coward	W
	Avril Tucker	W

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

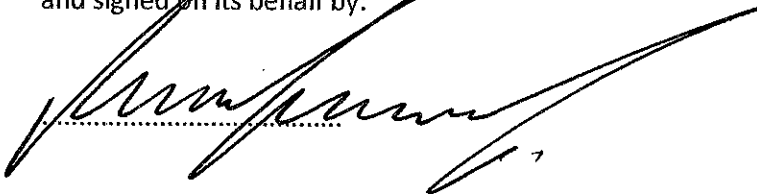
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

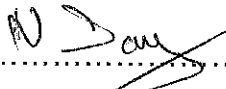
The annual report was approved by the trustees of the charity on 17TH JUNE 2025 and signed on its behalf by:



Trustee

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2024 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

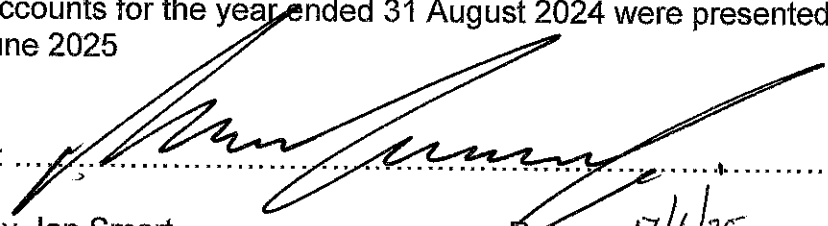
Signature of treasurer  Date 17.06.25

Name and address of treasurer ... MR NIGEL DAY 80, ADELAIDE ROAD

..... BRAMHALL Post Code.. SK7 1LV

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2024 were presented to the Circuit meeting held on: 17th June 2025

Signature of the Chair of the meeting: 

Name of the Chair of the meeting: Rev. Ian Smart

Date 17/6/25

Bramhall & Wythenshawe Circuit

Independent Auditor's Report to the Trustees of the

Bramhall & Wythenshawe Circuit

Opinion

We have audited the financial statements of the Bramhall & Wythenshawe Circuit (the 'charity') for the year ended 31 August 2024, which comprise the Statement of Financial Activity, Balance Sheet, Statement of Cash Flows and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice) as amended by the requirements of Methodist Conference.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Bramhall & Wythenshawe Circuit

Independent Auditor's Report to the Trustees of the

Bramhall & Wythenshawe Circuit

Opinion on other matter prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' Remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 8], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Bramhall & Wythenshawe Circuit

Independent Auditor's Report to the Trustees of the

Bramhall & Wythenshawe Circuit

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- that identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify and unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining accounting estimates set were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Bramhall & Wythenshawe Circuit

Independent Auditor's Report to the Trustees of the Bramhall & Wythenshawe Circuit

Use of our report

This report is made solely to the trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Paul Roper (Senior Statutory Auditor)
McKellens Ltd
11 Riverview
The Embankment Business Park
Vale Road
Heaton Mersey
Stockport
SK4 3GN

27th June 2025

Name of Circuit

Bramhall & Wythenshawe

Circuit No 19/15

Statement of Financial Activities (SOFA) for the year ended 31 August 2024

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2023-24
		£	£	£	£	£	£
Income							
1 Donations and legacies	4	1,337			2,133		3,470
2 Income from monetary investments	7	6,973	8,317				15,290
3 Income from investment properties	7	25,750					25,750
4 Assessments on Churches	5	284,332					284,332
5 Capital Receipts	5 & 11	4,404,068	643				4,404,711
6 Grants received	4				3,500		3,500
7 Other charitable income	5	89,466					89,466
8 Total income		4,811,926	8,960	-	5,633	-	4,826,519
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs	10	181,272					181,272
11 Property maintenance		125,287					125,287
12 Connexional assessment & model trust levy		5,499	5,900				11,399
13 District Assessment & Levy		89,712					89,712
14 Depreciation							0
15 Office expenses		6,717					6,717
16 Other outgoings		42,866			4,955		47,821
17 Total charitable expenditure		451,353	5,900	0	4,955	0	462,208
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		4,360,573	3,060	0	678	0	4,364,311
21 Transfers between funds		- 600 -	1,158	1,758			0
22 Other gains/(losses)	12	- 581,080					-581,080
23 Net movement in funds		3,778,893	1,902	1,758	678	0	3,783,231
24 Total funds brought forward		2,356,808	84,121	134,826			2,575,754
25 Total funds carried forward		6,135,700	86,023	136,584	678	-	6,358,985

Name of Circuit

Bramhall & Wythenshawe

Circuit No 19/15

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1 Donations and legacies		24,000					24,000
2 Income from monetary investments		3,503	4,866				8,369
3 Income from investment properties		42,227					42,227
4 Assessments on Churches		321,867	6,500				328,367
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		95,716					95,716
8 Total income		487,313	11,366	-	-	-	498,679
Expenditure							
9 Grants and donations				12,445			12,445
10 Salaries and associated costs		219,690					219,690
11 Property maintenance		30,598					30,598
12 Connexional assessment & model trust levy			5,159				5,159
13 District Assessment & Levy		88,637					88,637
14 Depreciation							0
15 Office expenses		4,466					4,466
16 Other outgoings		103,760					103,760
17 Total charitable expenditure		447,151	5,159	12,445	0	0	464,754
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		40,162	6,208	-12,445	0	0	33,924
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		40,162	6,208	-12,445	0	0	33,924
24 Total funds brought forward		2,316,646	77,913	147,271			2,541,830
25 Total funds carried forward		2,356,808	84,121	134,826	-	-	2,575,754

Name of Circuit

Bramhall & Wythenshawe

Circuit No 19/15

Balance Sheet as at 31 August 2024

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2023/24	Totals 2022/23
	£	£	£	£	£	£	£

Fixed Assets

Circuit churches, Manse & Equipment	14	5,431,706				5,431,706	2,250,203
Investment properties	15	581,841				581,841	
Investments						0	
Total fixed assets		6,013,547	0	0	0	6,013,547	2,250,203

Current Assets

Debtors	16	31,001				31,001	18,992
Loans by the Circuit						0	0
Investments with TMCP			86,023	75,984		162,007	158,947
Central Finance Board Deposits		77,994		60,000		137,994	128,836
Cash at Bank and in hand		21,885		600	678	23,163	20,276
Total current assets		130,880	86,023	136,584	678	354,165	327,051

Current liabilities

Creditors (due in under 1 year)	17	8,727				8,727	1,500
Grants payable within 2023-24						0	
Total current liabilities		8,727	0	0	0	8,727	1,500
Net current assets/liabilities		122,153	86,023	136,584	678	345,438	325,551

Total assets less current liabilities		6,135,700	86,023	136,584	678	6,358,985	2,575,754
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Long term liabilities (due after more than one year)							
Grants payable after 2023-24						0	
Loans to the Circuit						0	
						0	
Net assets		6,135,700	86,023	136,584	678	6,358,985	2,575,754

Funds of the Circuit

General Fund (Unrestricted)		6,135,700				6,135,700	2,356,808
Circuit Model Trust Fund (Unrestricted)			86,023			86,023	84,121
Designated Funds (Unrestricted)				136,584		136,584	134,826
Total Unrestricted Funds						6,358,307	2,575,754
Restricted Funds					678	678	
Endowment Funds						0	
Total Funds		6,135,700	86,023	136,584	678	6,358,985	2,575,754

Signed



Circuit Treasurer

Name of Circuit Bramhall & Wythenshawe

Circuit No 19/15

Cash flow statement for the year ended 31 August 2024

Statement of cash flows	Note	2024 £	2023 £
Cash from operating activities			
Net cash used in operating activities		-25,935	-3,704
Cash flows from investing activities			
Dividends, interest and rents from investments		41,040	50,596
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
Net cash provided by investing activities		41,040	50,596
Cash flows from financing activities			
New borrowing			
Repayments of borrowing			
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		15,105	46,892
Cash and cash equivalents at the beginning of the reporting period		308,059	261,167
Cash and cash equivalents at the end of the reporting period		323,164	308,059
Reconciliation of net income to net cash flow from operating activities		2024 £	2023 £
Net income for the reporting period (as per statement of financial activities)		3,783,231	33,924
Adjustments for:			
Capital receipt of church(es) transferred in		-4,344,424	
Impairment of property value		581,080	
Depreciation and amortisation charges			
Profit on the sale of fixed assets			
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments		-41,040	-50,596
Decrease/(increase) in stocks		0	0
(increase)/decrease in debtors		-12,009	15,965
increase/(decrease) in creditors		7,227	-2,997
Net cash used in operating activities		-25,935	-3,704
Analysis of cash and cash equivalent		2024 £	2023 £
Cash in hand			
Short term deposit (less than 3 months)		323,164	308,059
Total cash and cash equivalents		323,164	308,059

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.

Pensions

The accounts include costs relating to pension contributions for the year of £29,836 on behalf of employees. Two schemes were contributed to: payments of £6,401 to a defined contribution scheme for layworkers and £23,435 to the Methodist Ministers Pension Scheme (MMPS), a defined benefit scheme for ministers.

For the defined contribution scheme, the charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

The MMPS should be accounted for as a group plan as all the participating employers, namely the Circuits and Council, are under the common control of the Conference. Because it is part of a multi-employer scheme and the information specific to this charity is not available, the payments have also been accounted for as a defined contribution scheme in accordance with the Charities SORP.

At the last triennial valuation 31 August 2023, the Methodist Ministers Pension Scheme was in surplus by £33.7m. At the previous triennial valuation at 31 August 2020, the scheme had been in deficit and The Methodist Council agreed a recovery plan and long term funding objective for the Scheme in April 2022. In light of the surplus revealed at the latest valuation, a recovery plan is not required.

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 properties are shown in the accounts at cost or, where cost is not known, at 'Deemed Cost'. The land component is not given as a separate amount. Guidance issued by the Methodist Church in October 2019 "Accounting for Tangible Fixed Assets" states that Deemed Cost is the insured value at 1st September 2015.

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

From time to time, properties under the managing trusteeship of the Circuit are not required for use by the Circuit or wider Methodist Church and are rented on the open market. Where this is the case, the property would be included in the accounts as an investment property.

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 Debtors items relate to: The payment of the September stipends in August. Adjustment to salary payments due from Oasis Wythenshawe, where the circuit pays the total salary of the lay worker/CAP Debt Centre manager who is employed by both organisations.

Creditors

Creditors items relate to the audit fee (2023: Independent Examination fee).

Bramhall & Wythenshawe	Circuit
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4. Donations and legacies Including grants	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2024 Total	2023 Total
	£	£	£	£	£	£	£
General donations	737					737	24,000
Grants				3,500		3,500	-
The Big Feed				2,133		2,133	-
Transfer of Northenden Methodist Church						0	-
Transfer of St Andrews Methodist Church						0	-
Legacies						-	-
Total	737	0	0	5,633	0	6,370	24,000

5. Charitable activities - other	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2024 Total	2023 Total
	£	£	£	£	£	£	£
Church assessments	284,332					284,332	328,367
Rental of Manses	15,350					15,350	42,227
Recharge of salaries and other costs to churches	87,985					87,985	95,716
St Andrews church activities and rental income	61,856					61,856	-
Transfer of church properties into Circuit	4,344,424					4,344,424	-
Transfer of church bank accounts into Circuit	59,644	643				60,287	-
Total	4,853,591	643	0	0	0	4,854,234	466,310

6. Other trading activities	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2024 Total	2023 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						-	-
Total	-	-	-	-	-	-	-

7. Investment income	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2024 Total	2023 Total
	£	£	£	£	£	£	£
Central Finance Board	6,939					6,939	3,503
TMCP Model Trust Fund		8,351				8,351	4,866
Rental of Manses	18,000					18,000	-
Rental of Northenden Church property	7,750					7,750	-
Other		0				-	-
Total	32,689	8,351	-	-	-	41,040	8,369

Bramhall & Wythenshawe

Circuit

8. Payment to Trustees

This year

Last year

Payments made to trustees for additional services provided to the Circuit by agreement with the Circuit £

Nil

Nil

Number of trustees who were paid expenses

0

0

Nature of the expenses

There were no payments made to trustees for additional services provided to the Circuit by agreement with the Circuit Meeting. These figures also exclude stipends and costs paid on behalf of the Circuit by trustees and reimbursed.

Total amount paid

£

Nil

Nil

9. Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts £

3,900

1,500

Other fees (eg: advice, accountancy £

10. Paid employees

Staff Costs paid during the year were:

Gross wages, salaries and benefits in kind £

136,961

165,566

Employer's National Insurance costs £

12,471

14,967

Pension costs £

26,150

32,861

Ministerial travel/phone £

5,137

5,665

Lay staff travel/phone £

553

631

Total staff costs £

181,272

219,690

Average number of staff employed during the year were:

Ministers

3

4

Lay staff working for the Circuit

2

3

Total

5

7

10. Paid employees (continued)

These figures represent the ministerial staff working in the circuit who are employed by The Methodist Church centrally and lay staff employed directly by the Circuit.

No employee earned £60,000 per annum or more.

11. Capital receipts

Capital receipts includes £1,251,080 being the Deemed Cost of the Northenden Methodist Church properties which came under the managing trusteeship of the Circuit during the year. Also included is £3,093,344 being the Deemed cost of St Andrews Church. £59,644 relates to the bank balances of the churches transferred into the Circuit.

12. Other gains/(losses)

Other gains/(losses) relates to impairments in value that have been recognised in respect of the Northenden Methodist Church properties (see note 14).

13. St Andrews Church: basis of preparing accounts

The Circuit has taken on the responsibility of managing St Andrews church and the activities of this church now form part of the Circuit's accounts. In the year ended 31 August 2023, the accounts for St Andrews were prepared on a receipts and payments basis however. The Circuit's accounts are prepared on an accruals basis. This has resulted in an additional £4,523 of income and £1,382 of costs being included in these accounts.

14 Tangible Fixed Assets

Cost or valuation

	Residential Land	Other Land	Manses	Other buildings	Other fixed assets including motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£	£	£
Balance brought forward			2,250,203	0	0			2,250,203
Additions			0	4,344,424				4,344,424
Revaluations (+/-)			0					0
Impairment (-)				-581,080				-581,080
Disposals (-)			0	0				0
Transfers * (+/-)			-221,841	-360,000				-581,841
Balance carried forward	0	0	2,028,362	3,403,344	0	0	0	5,431,706

Accumulated depreciation

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	-	-	2,250,203	-	-	-	-	2,250,203
Carried forward	-	-	2,028,362	3,403,344	-	-	-	5,431,706

The Manses are included in the Balance Sheet at either cost or Deemed Cost and the breakdown is as follows:

	2024	2023
Manses held at cost	925,000	925,000
Manses held at Deemed Cost	1,103,362	1,325,203
	<u>2,028,362</u>	<u>2,250,203</u>

Included in tangible fixed assets are 6 manses (2023: 7). One of the manses is a leasehold building and the others are freehold.

One manse has been transferred out of tangible fixed assets and reclassified as an investment property.

Two churches have come under the managing trusteeship of the Circuit this year. These were transferred into the Circuit's accounts at Deemed Cost. A valuation of the Northenden Methodist Church property was carried out in December 2023 and an impairment recognised to reflect this valuation. The Northenden Methodist Church property includes an office building which has been transferred out of tangible fixed assets and reclassified as an investment property. The deemed cost as adjusted of each property at the balance sheet date is:

St Andrews, Wythenshawe	3,093,344
Northenden	<u>310,000</u>
	<u>3,403,344</u>

15. Investment properties

	Residential Land	Other Land	(There are a total of 7 manse) Manse	Other buildings	Other fixed assets including motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£	£	£
Balance brought forward								0
Additions								0
Revaluations (+/-)								0
Impairment (-)								0
Disposals (-)			0	0				0
Transfers * (+/-)			221,841	360,000				581,841
Balance carried forward	0	0	221,841	360,000	0	0	0	581,841

During the year a manse was transferred out of tangible fixed assets and reclassified as an investment property.

Included in 'other buildings' is an office building included in the Northenden Methodist Church property which has been reclassified as an investment property during the year.

Bramhall & Wythenshawe

Circuit

16. Analysis of current assets

	This year £	Last year £
Debtors and prepayments		
Pre paid assessments		
Accrued income		
Other debtors	31,001	18,992
Total debtors and prepayments	31,001	18,992

Analysis of cash at bank

Bank balance held in current accounts	23,163	20,276
Bank balance held in CFB	137,994	128,836
Bank balance held in TMCP	162,007	158,947
Total Cash and Bank	323,164	308,059

17. Analysis of current liabilities and long term creditors

Trade Creditors	£ 3,900	1,500
Other Creditors	£ 4,827	0
Total Current Liabilities	£ 8,727	1,500

18. Capital Commitments and Contingent Liabilities

At the 31st August 2024 the Circuit has no capital commitments.
No Contingent liabilities were identified at 31st August 2024.

19. Detailed analysis of individual fund movements

Unrestricted Funds

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,356,808	4,811,926	1,032,433	-600	6,135,700	
Circuit Model Trust	82,962	8,960	5,900	0	86,023	76834
Designated - Grants fund	134,826	0	0	0	134,826	To provide grants towards approved circuit and church projects
Designated - Mental Health fund	358	0	0		358	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
Designated - the Big Feed	0	0	0	600	600	Food Initiative run at St Andrews
Totals	2,575,754	4,820,886	1,038,333	0	6,358,307	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
Café		3,500	3,500		0	For improvements to the cafe
The Big Feed		2,133	1,455		678	Food Initiative run at St Andrews
					0	
Totals	0	5,633	4,955	0	678	

Total funds

2,575,754	4,826,519	1,043,288	0	6,358,985
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Comparative analysis of restricted and designated funds 2022/23

Unrestricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
General	2,316,646	487,313	447,151		2,356,808	
Circuit Model Trust	76,755	11,366	5,159	0	82,962	76834
Designated - Grants fund	147,271	0	12,445	0	134,826	To provide grants towards approved circuit and church projects
Designated - Mental Health fund	358	0	0		358	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
Totals	2,541,830	498,679	464,755	0	2,575,754	

Restricted Funds

Restricted Fund Name	Opening Balance	Income	Expenditure	Transfers	Closing Balance	Purpose of the fund
					0	
Totals	0	0	0	0	0	

Total funds

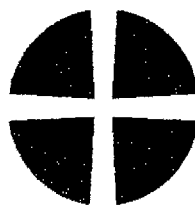
2,541,830	498,679	464,755	0	2,575,754
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20. Analysis of net assets between funds

31-Dec-24	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total
Tangible fixed assets	5,431,706				5,431,706
Fixed asset investments	581,841				581,841
Current assets	130,880	86,023	136,584	678	354,165
Current liabilities	-8,727				-8,727
Long term liabilities					0
Total net assets	6,135,700	86,023	136,584	678	6,358,985

31-Dec-23	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Total
Tangible fixed assets	2,250,203				2,250,203
Fixed asset investments					0
Current assets	87,828	84,121	134,826		306,775
Current liabilities	20,276				20,276
Long term liabilities	-1,500				-1,500
Total net assets	2,356,807	84,121	134,826	0	2,575,754

Accounts



**Circuit
Accruals Accounts
2022-23**

THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2023

BRAMHALL AND WYTHENSHAW Circuit

Registered Charity - Registration number

1134354

MANCHESTER AND STOCKPORT

District/Circuit 19/15

Ministers

Rev Ian Smart (Superintendent)
Rev Louise Gough
Rev Sarah Parkin
Rev Dave Warnock

Circuit Stewards

Mr Nigel Day (Senior)
Mr Michael Cowling (to January 2023)
Mrs Pam Howie
Miss Margaret Lloyd (from March 2023)

Circuit Treasurer

Mr David James

Statement of Financial Activities (SOFA) for the year ended 31 August 2023

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2022-23
		£	£	£	£	£	£
Income							
1 Donations and legacies		24,000					24,000
2 Income from monetary investments		3,503	4,866				8,369
3 Income from investment properties		42,227					42,227
4 Assessments on Churches		321,867	6,500				328,367
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		95,716					
8 Total income		487,313	11,366	-	-	-	498,679
Expenditure							
9 Grants and donations				12,445			12,445
10 Salaries and associated costs		219,690					219,690
11 Property maintenance		30,598					30,598
12 Connexional assessment & model trust levy			5,159				5,159
13 District Assessment & Levy		88,637					88,637
14 Depreciation							0
15 Office expenses		4,466					4,466
16 Other outgoings		103,760					103,760
17 Total charitable expenditure		447,151	5,159	12,445	0	0	464,754
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		40,162	6,208	-12,445	0	0	33,924
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		40,162	6,208	-12,445	0	0	33,924
24 Total funds brought forward		2,316,646	77,913	147,271			2,541,830
25 Total funds carried forward		2,356,808	84,121	134,826	-	-	2,575,754

Name of Circuit

Bramhall & Wythenshawe

Circuit No 19/15

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
	£	£	£	£	£	£
Income						
1 Donations and legacies	960					960
2 Income from monetary investments	384	455				839
3 Income from investment properties	26,266					26,266
4 Assessments on Churches	362,956					362,956
5 Capital Receipts		90,342				90,342
6 Grants received						0
7 Other charitable income	80,454					
8 Total income	471,020	90,797	-	-	-	561,817
Expenditure						
9 Grants and donations	34,350		20,500			54,850
10 Salaries and associated costs	224,692					224,692
11 Property maintenance	39,181					39,181
12 Connexional assessment & model trust levy		1,787				1,787
13 District Assessment & Levy	88,070					88,070
14 Depreciation						0
15 Office expenses	4,981					4,981
16 Other outgoings	84,365					84,365
17 Total charitable expenditure	475,639	1,787	20,500	0	0	497,926
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						
20 Net income/(expenditure)	-4,618	89,010	-20,500	0	0	63,892
21 Transfers between funds		90,342	90,342			0
22 Other gains/(losses)						
23 Net movement in funds	-4,618	-1,332	69,842	0	0	63,892
24 Total funds brought forward	2,321,264	79,245	77,429			2,477,938
25 Total funds carried forward	2,316,646	77,913	147,271	-	-	2,541,830

Name of Circuit

Bramhall and Wythenshawe

Circuit No 19/15

Balance Sheet as at 31 August 2023

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2022/23	Totals 2021/22	GN
	£	£	£	£	£	£	£	
							As restated	
Fixed Assets								
Circuit Manses & Equipment	2,250,203					2,250,203	2,250,203	R
Investment properties						0		R
Investments						0		
Total fixed assets	2,250,203	0	0	0	0	2,250,203	2,250,203	
Current Assets								
Debtors	18,992					18,992	34,957	S
Loans by the Circuit						0		
Investments with TMCP		84,121	74,826			158,947	153,176	
Central Finance Board Deposits	68,836		60,000			128,836	100,674	T
Cash at Bank and in hand	20,276					20,276	28,271	
Total current assets	108,106	84,121	134,826	0	0	327,051	317,078	
Current liabilities								
Creditors (due in under 1 year)	1,500					1,500	4,497	U
Grants payable within 2022-23						0		V
Total current liabilities	1,500	0	0	0	0	1,500	4,497	
Net current assets/liabilities	106,606	84,121	134,826	0	0	325,551	312,581	
Total assets less current liabilities	2,356,808	84,121	134,826	0	0	2,575,754	2,562,784	
Long term liabilities (due after more than one year)								
Grants payable after 2022-23						0		V
Loans to the Circuit						0		
						0		
Net assets	2,356,808	84,121	134,826	0	0	2,575,754	2,562,784	W
Funds of the Circuit								
General Fund (Unrestricted)	2,356,808					2,356,808	2,331,022	
Circuit Model Trust Fund (Unrestricted)		84,121				84,121	76,834	W
Designated Funds (Unrestricted)			134,826			134,826	154,928	
Total Unrestricted Funds						2,575,754	2,562,784	
Restricted Funds				0		0		
Endowment Funds					0	0		
Total Funds	2,356,808	84,121	134,826	0	0	2,575,754	2,562,784	

Signed

Circuit Treasurer

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

Name of Circuit

Circuit No

Cash flow statement for the year ended 31 August 2023

Statement of cash flows	Note	2023 £	2022 £
Cash from operating activities			
Net cash used in operating activities		0	0
Cash flows from investing activities			
Dividends, interest and rents from investments			
Proceeds from the sale of property, plant and equipment			
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
Net cash provided by investing activities		0	0
Cash flows from financing activities			
New borrowing			
Repayments of borrowing			
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		0	
Cash and cash equivalents at the beginning of the reporting period		0	
Cash and cash equivalents at the end of the reporting period		0	0
Reconciliation of net income to net cash flow from operating activities		2023 £	2022 £
Net income for the reporting period (as per statement of financial activities)			
Adjustments for:			
Depreciation and amortisation charges			
Profit on the sale of fixed assets			
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments			
Decrease/(increase) in stocks			
(increase)/decrease in debtors			
increase/(decrease) in creditors			
Net cash used in operating activities		0	0
Analysis of cash and cash equivalent		2023 £	2022 £
Cash in hand			
Short term deposit (less than 3 months)			
Total cash and cash equivalents		0	0

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 2023 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 Debtors items relate to: The payment of the September stipends in August. Adjustment to salary payments due from Wilmslow church, where the circuit pays salaries on behalf of those churches.

Creditors

Creditors items relate to the Independent Examination fee.

Prior Period Adjustment

It became apparent during the year that the Manses had been valued and included in the Balance Sheet at their current insured value which is not in accordance with the guidance issued by the Methodist Church in October 2019 "Accounting for Tangible Fixed Assets".

This guidance requires Manses to be valued at original cost or, where this was not ascertainable, at Deemed Cost (the insured value at 1st September 2015).

The value of the Manses held has now been restated and this reflected in both the current and previous years balances.

BRAMHALL AND WYTHENSHAW Circuit

4. Donations and legacies	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£	£
General donations	24,000					24,000	960
Mental Health Fund			0			0	-
Refugee Fund			0			0	-
Legacies						0	
Total	24,000	0	0	0	0	24,000	960

5. Charitable activities - other	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£	£
Rental of Manses	42,227					42,227	26,266
Charitable activities - Other 2							
Charitable activities - Other 3							
Total	42,227	0		0		42,227	26,266

6. Other trading activities	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2023 Total	2022 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						-	
Total	-	-		-		-	-

7. Investment income	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2023 Total	2022 Total
	£	£	£	£	£	£	£
Central Finance Board	3,503					3,503	384
Rental income						-	
Other		4,866				4,866	455
Total	3,503	4,866		-		8,369	839

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

£

1,650

1,500

Other fees (eg: advice,

£

10. Paid employees

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

Gross wages, salaries
and benefits in kind

£

56,437

41,187

Employer's National
Insurance costs

£

4,858

2,511

Pension costs

£

3,282

2,471

Total staff costs

£

64,578

46,169

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

3

3

These figures represent the lay staff employed directly by the circuit.

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			2,250,203	0	0			2,250,203
Additions			0					0
Revaluations (+/-)			0					0
Disposals (-)			0	0				0
Transfers* (+/-)								0
Balance carried forward	0	0	2,250,203	0	0	0	0	2,250,203

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	-	-	2,250,203	-	-	-	-	2,250,203
Carried forward	-	-	2,250,203	-	-	-	-	2,250,203

* 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)

The Manses are included in the Balance Sheet at either cost or Deemed Cost and the breakdown is as follows:

Manses held at cost 925,000

Manses held at Deemed Cost 1,325,203

2,250,203

12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held by

Analysis of investment movements

		This year	Prev year
Exchange			
Investments held in common investment funds,			
Exchange			
Other investments			
Total		0	0

Change in investment values

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

	WYTHENSHAW	
13. Analysis of current assets	This year	Circuit Last year
	£	£
Debtors and prepayments		
Pre paid assessments	0	
Accrued income		
Other debtors	18,992	34,957
Total debtors and prepayments	18,992	34,957

Analysis of cash at bank

Bank balance held in Unity Trust	20,276	28,271
Bank balance held in CFB	128,836	100,674
Bank balance held in TMCP	158,947	153,176
Total Cash and Bank	308,059	282,121

14. Analysis of current liabilities and long term creditors

Trade Creditors	£ 1,500	1,500
Other Creditors	£ 0	2,997
Total Current Liabilities	£ 1,500	4,497

15. Capital Commitments and Contingent Liabilities

At the 31st August 2023 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2023.

16. Loans

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

Repayment
due

Due within 12 months	31/08/2024								0
Due between 1 and 5 years	31/08/2025		31/08/2026		31/08/2027		31/08/2028		0
Due later than 5 years									
Note: the two totals X and Y must agree									
									0 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	2,316,646	487,313	447,151	0	2,356,808	
Circuit Model Trust	76,755	11,366	5,159	0	82,962	76834
Designated - Mental Health fund	358	0	0		358	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
Designated - Grants fund	147,271	0	12,445	0	134,826	To provide grants towards approved circuit and church projects
Totals	2,541,830	498,679	464,755	0	2,575,754	

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 the capital	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 2023 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 21/5/2024

Name and address of treasurer: David James, 19 Conway Road,

Cheadle Hulme, Cheadle Post Code: SK8 6BP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2023 ~~were~~/will be*

presented to the Circuit meeting held on 19TH JUNE 2024

Signature of the Chair of the meeting 

Name of the Chair of the meeting REV'D IAN SMART Date 21/5/24

Independent Examiner's Report to the Trustees of the Bramhall & Wythenshawe Circuit (19/15)

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 2023 set out on page 2 to 13

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.

Name of Circuit: Bramhall & Wythenshawe No: 19/15

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 ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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 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: Paul Roper

Relevant professional qualification of independent examiner: Chartered Accountant

Name of firm: McKellens

Address: 11 Riverview, The Embankment Business Park, Vale Road
Heaton Mersey, Stockport SK4 3GN

Date ... 30/5/24

**BRAMHALL AND WYTHENSHAW Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2023

Introduction

The circuit is part of the wider Methodist church and comprises 11 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. The circuit forms part of the Manchester and Stockport District. 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

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 still been affected by the Covid-19 pandemic. Whilst the restrictions on the use of church buildings ceased, both for worship and for other church and community purposes, the numbers of people using them, for both worship and community activities, have not always recovered to pre-pandemic levels. This has generally led to a reduction in church income from both member's giving and room rentals. However, most of the churches have been able to continue the payment of their assessments to the circuit. 3 of the churches have not been able to pay their full assessments. An examination of the finances of those churches has resulted in decisions being taken to write-off the amounts owing and to allow them to forgo paying any assessment in 2023/24. The 3 manse that were let during the year brought in a good rental income.

The normal operations of the circuit during the year resulted in a surplus where income exceeded expenditure by £10k. In addition there was a transfer into the accounts of £24k from the accounts of a church that closed during the year. The budget for the year had predicted a deficit of some £6.7k. The major reason for this is: lower expenditure than forecast in some areas.

Income trends

Church assessments for 2022/23 were reduced by 5% from the previous year. Even so, some churches had difficulty in meeting their lower figure. This has led to £21 k being written off as uncollectable. For the 2023/24 assessments, a process of share bidding by the churches has resulted in individual assessments being set that show a 15% reduction in the total assessment. To a degree this has been offset by the circuit now receiving rental income from 2 of the churches. However, the circuit is now carrying the costs for those churches. The circuit leadership are commissioning a circuit review which will, amongst other points, be looking at the structure of the circuit and the way that it is financed.

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. The number of ministerial staff reduced from 5 to 4 in 2021. This number will be reviewed, as part of the circuit review, in 2024.

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 2023 the net current unrestricted assets of the Circuit were £325k. Of that sum, £135k has been designated to provide funds for grants to circuit churches and specific circuit projects. The balance of £190k gives approximately 6 months cover for budgeted expenditure.

Plans for 2023/24

Circuit financial plans for the coming year were prepared on the basis that the staffing levels were changing to 4 full time ordained staff and 2 lay staff. the lay staff contribute an average of 26 hours per week each. However, after the budget had been prepared and approved, it was announced that the number of full time ordained staff would only be 3. The approved stipend and lay salary increases of 7.83% have been budgeted for, combined with a 5% increase in council tax and utilities costs. The salary increases over the last 2 years have been outstripped, in one case, by the increases in the Real Living Wage, which the circuit is committed to pay as a minimum. This has resulted in a salary adjustment.

As mentioned above, church assessments were decided by a bidding system. This will be reviewed during 2023/24 as part of the proposed circuit review.

The project with the Emmaus community at St Andrew's church in Wythenshawe has moved forward significantly. All income and expenditure relating to Emmaus and St Andrew's church is now being handled through the circuit accounts. Building plans are being worked on and will be progressed during the year.

Northenden church is no longer being used for public worship. All income and expenditure is now being handled through the circuit. Plans for the future of the site are being discussed.

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.

Full membership is shown as Appendix A to this report

Circuit ministers and officers

Active church ministers:

Rev. Ian Smart (Superintendent)

Rev. Louise Gough

Rev. Sarah Parkin

Rev. Dave Warnock

Circuit Stewards

Mr Nigel Day (Senior)

Mr Mike Cowling (to January 2023)

Mrs Pam Howie

Mr David James (Treasurer)

Miss Margaret Lloyd (from March 2023)

Circuit and church lay workers (during the year)

Mr Matt Hill, Mrs Sarah Hooks, Ms Cassie Jennings,
Mrs Susie Metcalfe

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: McKellens, 11
Riverview, The Embankment Business Park, Vale
Road, Heaton Mersey, Stockport. SK4 3GN**

**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 been since the Date of Union the advancement of:

- 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.

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.

Provision of chaplaincy services to the local university and other institutions.

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.

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 (closed for public worship during the year)
Styal
Wilmslow
St Andrew's Wythenshawe

(LEP = Local Ecumenical Partnership)

BRAMHALL AND WYTHENSHAWA Circuit

Risk Management

The major risks have been identified and recorded by the Circuit Stewards 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.

In particular, churches are now fully reopen following the Covid-19 pandemic but their recovery when measured in financial terms and in numbers attending worship is mixed. As a result, 3 of the churches have had trouble meeting their assessment payments. The amounts owing have been written off and they are not being charged an assessment for 2023/24.

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

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.

General Data Protection Regulation (GDPR)

The circuit and churches work to conform to the GDPR regulations. The Data Controller for the Circuit and the churches are the Trustees for Methodist Church Purposes (TMCP)

Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 3 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.

Circuit Meeting Constitution - August 2023

Category	Name (s) / Role	Representing Church	Number
Presbyter & Deacons Stationed	Rev Ian Smart	Superintendent	5
	Rev Louise Gough	W, StM, S	
	Rev Sarah Parkin	TC CH	
	Rev Dave Warnock	B C	
	Rev Kathleen Loughlin	LM N BG HG StA	
Circuit Stewards		Authorised Presbyter	7
	Nigel Day	Senior Steward	
	Dave James	Treasurer	
	Pam Howie		
	Margaret Lloyd		
	Vacancy		
	Vacancy		
Other Presbyters & Deacons residing in the Circuit able and willing to serve	Vacancy		7
	Rev Geoffrey Barnard		
	Rev David Clowes		
	Rev Margaret Hall		
	Sister Irene Jolly		
	Rev Alan Mimmack		
	Rev Charles Nevin		
	Rev Bob Richards		
Secretary of Meeting	Nigel Day		1
Secretary of Local Preachers Meeting	Vacancy		1
Circuit Lay Employees	Sarah Hooks	Lay Pastor	1
Circuit Manse Steward	Margaret Lloyd	BG HG LM N StA	1
Circuit Property Secretary	John Ream		1
Circuit Safeguarding Officer(s)	Judith Castledine		2
	Vacancy		
Circuit Methodist Women in Britain President	Jo Richards		1
Circuit MHA Coordinator	Vacancy		1

Circuit Action for Children Coordinator	Terrie Baker		1
Worship Enabler(s)	Rev Louise Gough		2
	Sue Markall		
Rep to the District Council	Rev Sarah Parkin		1
Circuit & Synod Elected Rep of the District Synod	Vacancy		1
Two representatives from the Local Preachers Meeting	Mary Langton		2
	Nick Harding		
FROM LOCAL CHURCHES			
Church Stewards	Angela Clowes	B	11
	Phemy Houghton	BG	
	Barbara Clark	CH	
	Derek Malpas	C	
	Vacancy	HG	
	Vacancy	LM	
	Vacancy	StA	
	Lynne Hodson	StM	
	Vacancy	S	
	Vacancy	TC	
	Julie Hassell	W	
Church Treasurers	Claire Lee	B	11
	Mary Quaye	BG	
	Maurice Turnpenney	CH	
	Tony Blundell	C	
	Vacancy	HG	
	Bob Thomson	LM	
	Lilian Trimble	StA	
	Rev Ian Smart	StM	
	Rev Ian Smart	S	
	Elizabeth Alnsworth	TC	
	Bill Deverell	W	

Two representatives from each Church

Elaine Bates	B
John Bervie	B
Greg Davis	BG
Malcolm Cockill	BG
Joanne Scoltock	CH
Margaret Parker	CH
Jim Jones	C
Vacancy	C
John Harrison	HG
Marjorie Wilson	HG
Praveen Jayaprakasam	LM
Margaret Lloyd	LM
Irene Hammond	StA
Marilyn Snell	StA
Roberta Gerrard	StM
Vacancy	StM
Janet George	S
Vacancy	S
Vacancy	TC
Vacancy	TC
Chris Goddard	W
Avril Tucker	W

22

Bold type - roles identified specifically in CPD

Attending as Minute Taker: Jenny Manning

79

Accounts

Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2021-22
		£	£	£	£	£	£
Income							
1 Donations and legacies		960					960
2 Income from monetary investments		384	455				839
3 Income from investment properties		26,266					26,266
4 Assessments on Churches		362,956					362,956
5 Capital Receipts			90,342				90,342
6 Grants received							0
7 Other charitable income		80,454					80,454
8 Total income		471,020	90,797	-	-	-	561,817
Expenditure							
9 Grants and donations		34,350		20,500			54,850
10 Salaries and associated costs		224,692					224,692
11 Property maintenance		39,181					39,181
12 Connexional assessment & model trust levy			1,787				1,787
13 District Assessment & Levy		88,070					88,070
14 Depreciation							0
15 Office expenses		4,981					4,981
16 Other outgoings		84,365					84,365
17 Total charitable expenditure		475,639	1,787	20,500	0	0	497,926
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		-4,618	89,010	-20,500	0	0	63,892
21 Transfers between funds		-	90,342	90,342			0
22 Other gains/(losses)							
23 Net movement in funds		-4,618	-1,332	69,842	0	0	63,892
24 Total funds brought forward							0
25 Total funds carried forward		- 4,618	- 1,332	69,842	-	-	63,892

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2020-21 £
Income							
1 Donations and legacies		960					960
2 Income from monetary investments		153	159				312
3 Income from investment properties		26,596					26,596
4 Assessments on Churches		363,031					363,031
5 Capital Receipts			56,245				56,245
6 Grants received							0
7 Other charitable income		96,129					
8 Total income		486,869	56,404	-	-	-	543,273
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs		333,450					333,450
11 Property maintenance		27,406					27,406
12 Connexional assessment & model trust levy			215				215
13 District Assessment & Levy		89,860					89,860
14 Depreciation							0
15 Office expenses		3,677					3,677
16 Other outgoings		10,242					10,242
17 Total charitable expenditure		464,635	215	0	0	0	464,850
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		22,234	56,189	0	0	0	78,423
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		22,234	56,189	0	0	0	78,423
24 Total funds brought forward							0
25 Total funds carried forward		22,234	56,189	-	-	-	78,423

Name of Circuit

Bramhall & Wythenshawe

Circuit No

Balance Sheet as at 31 August 2022

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2020/21
	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment		2,815,523				2,815,523	2,512,062
Investment properties						0	
Investments						0	
Total fixed assets		2,815,523	0	0	0	2,815,523	2,512,062

Current Assets

Debtors		34,957				34,957	34,460
Loans by the Circuit		0				0	0
Investments with TMCP		0	76,834	76,342		153,176	64,166
Central Finance Board Deposits		22,088		78,586		100,674	101,461
Cash at Bank and in hand		28,271				28,271	62,819
Total current assets		85,316	76,834	154,928	0	317,078	262,906

Current liabilities

Creditors (due in under 1 year)		4,497				4,497	2,895
Grants payable within 2021-22						0	
Total current liabilities		4,497	0	0	0	4,497	2,895
Net current assets/liabilities		80,819	76,834	154,928	0	312,581	260,011

Total assets less current liabilities		2,896,342	76,834	154,928	0	3,128,104	2,772,073
--	--	------------------	---------------	----------------	----------	------------------	------------------

Long term liabilities (due after more than one year)							
Grants payable after 2021-22						0	
Loans to the Circuit						0	
						0	
Net assets		2,896,342	76,834	154,928	0	3,128,104	2,772,073

Funds of the Circuit

General Fund (Unrestricted)		2,896,342				2,896,342	2,679,415
Circuit Model Trust Fund (Unrestricted)			76,834			76,834	64,166
Designated Funds (Unrestricted)				154,928		154,928	28,492
Total Unrestricted Funds						3,128,104	2,772,073
Restricted Funds					0	0	
Endowment Funds						0	
Total Funds		2,896,342	76,834	154,928	0	3,128,104	2,772,073

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 2022

Statement of cash flows	Note	2022 £	2021 £
Cash from operating activities			
Net cash used in operating activities		-27,290	21,866
Cash flows from investing activities			
Dividends, interest and rents from investments		839	312
Proceeds from the sale of property, plant and equipment		90,342	56,245
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
Net cash provided by investing activities		91,181	56,557
Cash flows from financing activities			
New borrowing			
Repayments of borrowing			
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		63,891	78,423
Cash and cash equivalents at the beginning of the reporting period		234,205	155,782
Cash and cash equivalents at the end of the reporting period		298,096	234,205
Reconciliation of net income to net cash flow from operating activities		2022 £	2021 £
Net income for the reporting period (as per statement of financial activities)		-27,290	21,866
Adjustments for:			
Depreciation and amortisation charges			
Profit on the sale of fixed assets		90,342	56,245
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments		839	312
Decrease/(increase) in stocks			
(increase)/decrease in debtors		-497	-4,637
increase/(decrease) in creditors		1,602	-1,122
Net cash used in operating activities		64,996	72,664
Analysis of cash and cash equivalent		2022 £	2021 £
Cash in hand		28,271	62,819
Short term deposit (less than 3 months)		253,850	165,627
Total cash and cash equivalents		282,121	228,446

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 2022 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 stipends in August. Adjustment to salary payments due from Cheadle Hulme church, where the circuit pays salaries on behalf of those churches. Assessments due from 2 of the churches who have been unable to arrange to pay them because of the pandemic. These delayed payments have been reviewed and it is considered too soon to decide whether they will ever be paid.

Creditors

Creditors items relate to the audit fee and balancing payments to Wilmslow, Handforth and Bramhall re church salaries.

Sale and purchase of manse in Wilmslow

The circuit decided to upgrade the manse accommodation in the Wilmslow section of the circuit by selling the existing manse and purchasing a new one.

The net sale proceeds of £90,342 are reflected in these accounts as capital receipts

BRAMHALL AND WYTHENSHAW Circuit

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£	£
4. Donations and legacies							
General donations	960					960	960
Mental Health Fund			0			0	-
Refugee Fund			0			0	-
Legacies						0	
Total	960	0	0	0	0	960	960

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£	£
5. Charitable activities - other							
Rental of Manses	26,266					26,266	26,596
Charitable activities - Other 2							
Charitable activities - Other 3							
Total	26,266	0		0		26,266	26,596

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£	£
6. Other trading activities							
Lettings (Property name) - 1						-	
Lettings (Property name) - 2						-	
Lettings (Property name) - 3						-	
Lettings (Property name) - 4						-	
Miscellaneous 1						-	
Miscellaneous 2						-	
Miscellaneous 3						-	
Miscellaneous 4						-	
Total	-	-		-		-	-

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2022 Total	2021 Total
	£	£	£	£	£	£	£
7. Investment income							
Central Finance Board	384					384	312
Rental income						-	
Other		455				455	
Total	384	455		-		839	312

BRAMHALL AND WYTHENSHAW		Circuit
8. Payment to Trustees	This year	Last year
Payments made to trustees £	Nil	Nil
Number of trustees who were paid expenses	0	
Nature of the expenses	Expense payments primarily relate to reimbursement for travel and	
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	£ 41,187	40,513
Employer's National Insurance costs	£ 2,511	2,879
Pension costs	£ 2,471	2,764
Total staff costs	£ 46,169	46,156
Average number of staff employed during the year were:	3	3

These figures represent the lay staff employed directly by the circuit.

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 constructio n £	Total £
Balance brought forward			2,512,062	0	0			2,512,062
Additions			399,493					399,493
Revaluations (+/-)			355,878					355,878
Disposals (-)			451,910	0				451,910
Transfers * (+/-)								0
Balance carried forward	0	0	2,815,523	0	0	0	0	2,815,523

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	-	-	2,512,062	-	-	-	-	2,512,062
Carried forward	-	-	2,815,523	-	-	-	-	2,815,523

* 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).

12 Investments

The funds that support the Circuit Model Trust Fund and the Manses Fund are held

Analysis of investment movements

		This year	Prev year
Exchange			
Investments held in common investment funds,			
Exchange			
Other investments			
Total		0	0

Change in investment values

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

BRAMHALL AND WYTHENSHAW

13. Analysis of current assets

This year

Circuit

Last year

**Debtors and
prepayments**

£

£

Pre paid assessments

0

Accrued income

Other debtors

34,957

34,460

**Total debtors
and
prepayments**

34,957

34,460

**Analysis of cash
at bank**

Bank balance

held in Unity

Trust

28,271

62,819

Bank balance

held in CFB

100,674

104,461

Bank balance

held in TMCP

153,176

64,166

Total Cash and Bank

282,121

231,446

14. Analysis of current liabilities and long term creditors

Trade Creditors

£ 1,500

1,500

Other Creditors

£ 2,997

1,395

**Total Current
Liabilities**

£ 4,497

2,895

15. Capital Commitments and Contingent Liabilities

At the 31st August 2022 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2022.

16. Loans

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

Repayment due

Due within 12 months	31/08/2023								0
Due between 1 and 5 years	31/08/2024		31/08/2025		31/08/2026		31/08/2027		0
Due later than 5 years									0 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	2,679,415	763,160	475,639	-70,594	2,896,342	
Circuit Model Trust	64,166	90,797	1,787	-76,342	76,834	76834
Designated - Mental Health fund	358	0	0		358	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
Designated - Grants fund	27,334	0	20,500	146,936	153,770	To provide grants towards approved circuit and church projects
Totals	2,772,073	853,957	497,926	0	3,128,104	

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 the capital	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 2022 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, 19 Conway Road,

Cheadle Hulme, Cheadle Post Code: SK8 6BP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 were/will be*
presented to the Circuit meeting held on

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 (19/15)

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 2022 set out on pages ... to

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.

* delete or circle as appropriate

Name of Circuit: Bramhall & Wythenshawe No: 19/15

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 ACCA.

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

Address

..... Post Code

Date

* delete or circle as appropriate

BRAMHALL AND WYTHENSHAW Circuit

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

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. The circuit forms part of the Manchester and Stockport District. 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

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 still been affected by the Covid-19 pandemic. Whilst the restrictions on the use of church buildings eased, both for worship and for other church and community purposes, the numbers of people using them, for both worship and community activities, have not recovered to pre-pandemic levels which has generally led to a reduction in church income. However, most of the churches have been able to continue the payment of their assessments to the circuit. 2 of the churches have not been able to pay their full assessments. The 2 manses that are let are bringing in a good rental income.

The normal operations of the circuit during the year resulted in a deficit where expenditure exceeded income by £12.3k. The budget for the year had predicted a small surplus of some £0.7k. The major reasons for this are: a) A one off payment of £34.3k to the Methodist Church's pension reserve fund and b) lower expenditure than forecast in other areas.

A new manse was purchased for the minister in the Wilmslow section of the circuit. This was funded by the sale of the previous manse in Wilmslow. This resulted in nett income of £90,342 to the circuit after the payment of fees and levies. It is the intention to use this money partially in the provision of grants to the circuit churches so that they can further their work and also to improve the energy efficiency of circuit property.

Income trends

In recognition of the effects of the pandemic, the assessment on the churches was kept the same for 2021/22. A reduced assessment on the circuit from the district has allowed a 5% reduction in church assessments for 2022/23. Recent events, such as the double digit increase in inflation, mean that a substantial increase in income from the churches will be required in 2023/24. This will come at a time when churches also have increased costs and, as reported above, reduced income. The circuit leadership are addressing these serious concerns.

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. The number of ministerial staff reduced from 5 to 4 in 2021. This number will be reviewed in 2024.

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.

It is realised that the circuit has increased balances and discussions are commencing about the ways in which these balances can be used to further the work of the circuit.

Fund balances

As at 31 August 2022 the net current unrestricted assets of the Circuit were £343k. Of that sum, £154k has been designated to provide funds for grants to circuit churches and specific circuit projects. The balance of £189k gives approximately 6 months cover for budgeted expenditure.

Plans for 2022/23

Circuit financial plans for the coming year were prepared on the basis that the staffing levels were changing to 4 full time ordained staff and 3 lay staff. the lay staff contribute an average of 26 hours per week each. The approved stipend and lay salary increases of 4.54% have been budgeted for, combined with a 5% increase in council tax and utilities costs. The district assessment has fallen slightly.

Church assessments were decreased by 5% and discussions are continuing with the churches about introducing a revised method of calculating church assessments.

The existing manse in Wilmslow was sold in June 2022 and a replacement bought in the Dean Row area.

This generated additional funds of £90k. These funds have been designated for use in giving grants to the churches to assist with their mission and to allow circuit and church property to be made more energy efficient. £14k of this was paid in grants during 2021/22.

The project with the Emmaus community at St Andrew's church in Wythenshawe is moving forward. The circuit budget for 2022/23 provides for expenditure of £5k on this project but it is anticipated that more will be spent, both in 2022/23 and subsequent years.

The circuit has taken responsibility for the upkeep of the churches at Northenden and St Andrews from the local church councils. Provision for this has been made in the 2022/23 budget.

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 Louise Gough

Rev Sarah Parkin

Rev Dave Warnock

Circuit & Church Lay Workers (during the year): Mrs Sarah Hooks, Ms Cassie Jennings, Mr Stuart Ratcliffe, Mrs Pauline Moore, Mrs Susie Metcalfe, Dr Emma Coe, Mr Richard Baker, Mr Matt Hill

Circuit Stewards

Mr Mike Cowling
Mr Nigel Day
Mrs Pam Howie
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 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.

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 WYTHENSHAWE 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.

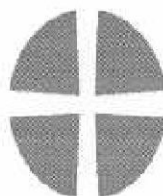
Reserves Policy

The Reserves Policy for the Circuit is to hold a minimum sum equivalent to 3 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.

Circuit Managing Trustees as at 31st August 2022

Category	Name (s) / Role	Representing Church	Number
Presbyter & Deacons Stationed	Rev Philip Peacock Superintendent Rev Louise Gough Rev Sarah Parkin Rev Dave Warnock Rev Kathleen Loughlin	CH W, StM TC CH S B C LM N BG HG StA Authorised Presbyter	5
Circuit Stewards	Nigel Day Senior Steward Dave James Treasurer Pam Howie Mike Cowling <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i>		7
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		7
Secretary of Meeting (Acting)	Michael Cowling		1
Secretary of Local Preachers Meeting	Sylvia Cowling		1
Circuit Lay Employees	Sarah Hooks Lay Pastor Cassandra Jennings Lay Pastor	BG HG LM N StA BG HG LM N StA	2
Circuit Manse Steward	Ian Castledine		1
Circuit Property Secretary	John Ream		1
Circuit Safeguarding Officer(s)	Judith Castledine <i>Vacancy</i>		2
Circuit Methodist Women in Britain President	Jo Richards		1
Circuit MHA Coordinator	<i>Vacancy</i>		1
Circuit Action for Children Coordinator	Terrie Baker		1
Worship Enabler(s)	Rev Louise Gough Sue Markall		2
Rep to the District Council	Rev Sarah Parkin		1
Circuit & Synod Elected Rep of the District Synod	Cassandra Jennings		1
Two representatives from the Local Preachers Meeting	Mary Langton Nick Harding		2
FROM LOCAL CHURCHES			
Church Stewards	Angela Clowes Phemy Houghton <i>Vacancy</i> Derek Malpas Dudley Ashworth <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i> Lynne Hodson <i>Vacancy</i> Margaret Radcliffe Julie Hassell	B BG CH C HG LM N StA StM S TC W	12
Church Treasurers	Claire Lee Mary Quayle Maurice Turnpenney Tony Blundell Peter Bayley Bob Thomson John Theakston Lilian Trimble Bob Alexander <i>Vacancy</i> Elizabeth Ainsworth Bill Deverell	B BG CH C HG LM N StA StM S TC W	12
Two representatives from each Church	Elaine Bates John Benvie Greg Davis Malcolm Cockill Joanne Scoltock Barbara Clark Jim Jones <i>Vacancy</i> John Harrison Marjorie Wilson Praveen Jayaprakasam Margaret Lloyd <i>Vacancy</i> <i>Vacancy</i> Irene Hammond Marilyn Snell Roberta Gerrard Margaret Wright Janet George <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i> Chris Goddard 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	24
			84

Accounts



Circuit
Accruals Accounts
2020-21

THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2021

BRAMHALL AND WYTHENSHAW Circuit

Registered Charity - Registration number

1134354

MANCHESTER AND STOCKPORT

District No / Circuit No

19/15

Ministers

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

Circuit Stewards

Dr Judy Ream (Senior)
Mr Michael Cowling
Mr Nigel Day
Mrs Pam Howie

Circuit Treasurer

Mr David James

Statement of Financial Activities (SOFA) for the year ended 31 August 2021

	Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
		£	£	£	£	£	£
Income							
1 Donations and legacies		960					960
2 Income from monetary investments		153	159				312
3 Income from investment properties		26,596					26,596
4 Assessments on Churches		363,031					363,031
5 Capital Receipts			56,245				56,245
6 Grants received							0
7 Other charitable income		96,129					96,129
8 Total income		486,869	56,404	-	-	-	543,273
Expenditure							
9 Grants and donations							0
10 Salaries and associated costs		333,450					333,450
11 Property maintenance		27,406					27,406
12 Connexional assessment & model trust levy			215				215
13 District Assessment & Levy		89,860					89,860
14 Depreciation							0
15 Office expenses		3,677					3,677
16 Other outgoings		10,242					10,242
17 Total charitable expenditure		464,635	215	0	0	0	464,850
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							0
20 Net income/(expenditure)		22,233	56,189	0	0	0	78,422
21 Transfers between funds							0
22 Other gains/(losses)							0
23 Net movement in funds		22,233	56,189	0	0	0	78,422
24 Total funds brought forward							0
25 Total funds carried forward		22,233	56,189	-	-	-	78,422

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust (Unrestricted)	Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2019-20
	£	£	£	£	£	£
Income						
1 Donations and legacies	1,960					1,960
2 Income from monetary investments	805	68				873
3 Income from investment properties	27,766					27,766
4 Assessments on Churches	363,249					363,249
5 Capital Receipts						0
6 Grants received						0
7 Other charitable income	98,565					98,565
8 Total income	492,345	68	-	-	-	492,413
Expenditure						
9 Grants and donations			180			180
10 Salaries and associated costs	325,491					325,491
11 Property maintenance	39,744					39,744
12 Connexional assessment & model trust levy		219				219
13 District Assessment & Levy	89,968					89,968
14 Depreciation						0
15 Office expenses	5,024					5,024
16 Other outgoings	19,519					19,519
17 Total charitable expenditure	479,746	219	180	0	0	480,145
18 Gains/(losses) on monetary investments						0
19 Gains/(losses) on investment properties						0
20 Net income/(expenditure)	12,599	-151	-180	0	0	12,268
21 Transfers between funds	- 27,334		27,334			0
22 Other gains/(losses)						0
23 Net movement in funds	-14,735	-151	27,154	0	0	12,268
24 Total funds brought forward						0
25 Total funds carried forward	- 14,735	- 151	27,154	-	-	12,268

Name of Circuit

Bramhall & Wythenshawe

Circuit No 19/16

Balance Sheet as at 31 August 2021

GN

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2020/21	Totals 2019/20
£	£	£	£	£	£	£	£

Fixed Assets

Circuit Motors & Equipment	2,512,062					2,512,062	
Investment properties							
Investments							
Total fixed assets	2,512,062	0	0	0	0	2,512,062	2,500,300

Current Assets

Debtors	34,460					34,460	
Loans by the Circuit	0	64,166				64,166	
Investments with TMCP	0						7,978
Central Finance Board Deposits	72,069		28,492			101,461	116,365
Cash at Bank and in hand	62,819					62,819	31,439
Total current assets	170,348	64,166	28,492	0	0	262,906	185,605

Current liabilities

Creditors (due in under 1 year)	2,895					2,895	4,017
Grants payable within 2020-21							
Total current liabilities	2,895	0	0	0	0	2,895	4,017
Net current assets/liabilities	167,453	64,166	28,492	0	0	260,011	181,588
Total assets less current liabilities	2,579,415	64,166	28,492	0	0	2,772,073	2,681,978

Long term liabilities

(due after more than one year)							
Grants payable after 2020-21	0					0	
Loans to the Circuit	0					0	
Net assets	2,579,415	64,166	28,492	0	0	2,772,073	2,681,978

Funds of the Circuit

General Fund (Unrestricted)	2,579,415					2,579,415	
Circuit Model Trust Fund (Unrestricted)		64,166				64,166	
Designated Funds (Unrestricted)			28,492			28,492	
Total Unrestricted Funds				0		2,772,073	2,681,978
Restricted Funds							
Endowment Funds							
Total Funds	2,579,415	64,166	28,492	0	0	2,772,073	2,681,978

Signed

Circuit Treasurer

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

Name of Circuit **Bramhall and Wythenshawe**

Circuit No

19/15

Cash flow statement for the year ended 31 August 2021

Statement of cash flows	Note	2021 £	2020 £
Cash from operating activities			
Net cash used in operating activities		21,866	0
Cash flows from investing activities			
Dividends, interest and rents from investments		312	
Proceeds from the sale of property, plant and equipment		56,245	
Purchase of property, plant and equipment			
Purchase of intangible assets			
Proceeds from the sale of investments			
Purchase of investments			
Other			
Net cash provided by investing activities		56,557	0
Cash flows from financing activities			
New borrowing			
Repayments of borrowing			
Net cash used in financing activities		0	0
Change in cash and cash equivalents in the reporting period		78,423	
Cash and cash equivalents at the beginning of the reporting period		155,782	
Cash and cash equivalents at the end of the reporting period		234,205	0
		2021	2020
		£	£
Reconciliation of net income to net cash flow from operating activities			
Net income for the reporting period (as per statement of financial activities)		21,866	
Adjustments for:			
Depreciation and amortisation charges			
Profit on the sale of fixed assets		56,245	
Loss on the sale of fixed assets			
Gains on investments			
Dividends, interest and rents from investments		312	
Decrease/(increase) in stocks			
(increase)/decrease in debtors		-4,637	
increase/(decrease) in creditors		-1,122	
Net cash used in operating activities		72,664	0
		2021	2020
		£	£
Analysis of cash and cash equivalent			
Cash in hand		62,819	
Short term deposit (less than 3 months)		165,627	
Total cash and cash equivalents		228,446	0

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 2021 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 stipends in August. 12 months manse insurance paid in advance. Assessments due from 2 of the churches who have been unable to arrange to pay them because of the pandemic. These delayed payments have been reviewed and it is considered too soon to decide whether they will ever be paid.

Creditors

Creditors items relate to the audit fee and balancing payments to Wilmslow and Bramhall re church salaries.

Sale of Baguley Hall church

The sale of Baguley Hall church building was completed in September 2020. The church closed in 2017 and the assets of the church were transferred to the circuit.

The net sale proceeds of £56,245 are reflected in these accounts as capital receipts

BRAMHALL AND WYTHENSHAW Circuit

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£	£
4. Donations and legacies							
General donations	960					960	1,960
Mental Health Fund			0			0	-
Refugee Fund			0			0	-
Legacies						0	0
Total	960	0	0	0	0	960	1,960

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£	£
5. Charitable activities - other							
Rental of Manises	26,596					26,596	27,766
Charitable activities - Other 2							
Charitable activities - Other 3							
Total	26,596	0	0	0	0	26,596	27,766

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£	£
6. Other trading activities							
Lettings (Property name) - 1						-	-
Lettings (Property name) - 2						-	-
Lettings (Property name) - 3						-	-
Lettings (Property name) - 4						-	-
Miscellaneous 1						-	-
Miscellaneous 2						-	-
Miscellaneous 3						-	-
Miscellaneous 4						-	-
Total	-	-	-	-	-	-	-

	General Fund (Unrestricted)	Circuit Model Trust Fund (Unrestricted)	Designated Funds (Unrestricted)	Restricted	Endowment	2021 Total	2020 Total
	£	£	£	£	£	£	£
7. Investment Income							
Central Finance Board	312					312	805
Rental Income						-	-
Other						-	-
Total	312	-	-	-	-	312	805

BRAMHALL AND WYTHENSHAW

Circuit

8. Payment to Trustees

This year

Last year

Payments made to trustees £

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 auditors' fees for reporting on the accounts

£

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

£

40,513

43,862

Employer's National Insurance costs

£

2,879

2,474

Pension costs

£

2,764

2,632

Total staff costs

£

46,156

48,968

Average number of staff employed during the year were:

3

3

These figures represent the lay staff employed directly by the circuit.

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) Manse £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under constructi on £	Total £
Balance brought forward			2,450,390	50,000	0			2,500,390
Additions			0					0
Revaluations (+/-)			61,672					61,672
Disposals (-)			0	50,000				50,000
Transfers * (+/-)								0
Balance carried forward	0	0	2,512,062	0	0	0	0	2,512,062

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	-	-	2,450,390	50,000	-	-	-	2,500,390
Carried forward	-	-	2,512,062	-	-	-	-	2,512,062

* 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 depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years);
for reducing balance, a percentage annual deduction is made each year.

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.

Analysis of investment movements

This year Prev year

Exchange			
Investments held in common investment funds,			
Exchange			
Other investments			
Total		0	0

Change in investment values

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

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

Pre paid assessments

0

Accrued income

Other debtors

34,460

29,823

Total debtors and**prepayments**

34,460

29,823

Analysis of cash at bank

Bank balance

held in Unity

Trust

62,819

31,439

Bank balance

held in CFB

101,461

116,365

Bank balance

held in TMCP

64,166

7,978

Total Cash and Bank

228,446

155,782

14. Analysis of current liabilities and long term creditors

Trade Creditors

£

1,500

3,443

Other

£

Creditors

1,395

575

Total Current**Liabilities**

£

2,895

4,018

15. Capital Commitments and Contingent Liabilities

At the 31st August 2021 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2021.

16. Loans

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

Repayment
due

Due within 12 months	31/08/2022									0
Due between 1 and 5 years	31/08/2023		31/08/2024		31/08/2025		31/08/2026			0
Due later than 5 years										
Note: the two totals X and Y must agree										
										0

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	2,645,508	498,542	464,635	0	2,679,415	
Circuit Model Trust	7,978	56,403	215		64,166	
Designated - Mental Health fund	358	0	0		358	To provide awareness and training of mental health problems
Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
Designated - Grants fund	27,334			0	27,334	To provide grants towards approved church projects
Totals	2,681,978	554,945	464,850	0	2,772,073	

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 the capital	Annual income	What the income was used for
Totals		0	0	

The reasons for the transfers between funds were as follows:

[illegible]

Name of Circuit: **Bramhall & Wythenshawe No. 19/15**

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2021 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..... 16/3/2022.....

Name and address of treasurer: David James, 19 Conway Road,

Cheadle Hulme, Cheadle Post Code: SK8 6BP

Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2021 were/will be*
presented to the Circuit meeting held on 16TH MARCH 2022

Signature of the Chair of the meeting 

Name of the Chair of the meeting REV. PHILIP PEACOCK Date 16/3/2022.....

Independent Examiner's Report to the Trustees of the Bramhall & Wythenshawe Circuit (19/15)

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 2021 set out on pages ... to

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.

* delete or circle as appropriate

Name of Circuit: Bramhall & Wythenshawe No: 19/15

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 *R Loughran*

Name of independent examiner *R LOUGHRAN*

Relevant professional qualification of independent examiner *FCCA*

Name of firm *LOUGHRAN & MURPHY*

Address *ACCOUNTANTS*
65A ALDERLEY ROAD

..... *WILMSLOW*
..... *CHESHIRE SK9 1NZ* Post Code
..... *TEL/FAX 01625 521666*

Date *11/3/22*

* delete or circle as appropriate

**BRAMHALL AND WYTHENSHAW Circuit
TRUSTEES' ANNUAL REPORT**

FOR THE YEAR ENDED 31 AUGUST 2021

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.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 been very much affected by the Covid-19 pandemic and the restrictions on the use of church buildings, both for worship and for other church and community purposes leading to losses of rental income. In the main, the churches have been able to continue the payment of their assessments to the circuit. 2 of the churches in the Wythenshawe section have not yet been able to pay their full assessments but it has been decided to see how the churches come out of the pandemic before deciding whether to write off the unpaid assessments. They are currently shown as debtors with a total of £14,425. The 2 manses that are let are bringing in a good rental income.

The normal operations of the circuit during the year resulted in a surplus of income over expenditure of £22k. The budget for the year had predicted a deficit of some £4.7k. The major reasons for this are:
a) Less expenditure on ministry costs than forecast (partially because of the pandemic lockdown) b) Less expenditure on manses.

The sale of the Baguley Hall church building was completed during the year. This resulted in nett income of £56,245 to the circuit after the payment of fees and levies. Discussions about how to use this money to further the aims of the circuit have been restricted because of the difficulties in holding meetings during the pandemic.

Income trends

There is likely to be a falling off of income over the next few years because the churches are likely to have less income as a result of the continuing trend of falling numbers and, now, loss of rental income as a result of Covid-19. This will affect what they can afford to pay as their circuit assessment. There is also the possibility that one or more of the churches might not reopen as a result of the pandemic. The trustees decided that there would be no increase in assessments on churches for 2021/22. The consultation which was being held regarding a new way of calculating the assessment for each church has failed to result in any recommendations about changing the method. A final decision will be made during 2021/22. This is part of the plans that the circuit leadership team is making to secure the long term future of the circuit.

Staffing changes in the circuit mean that it is likely that a third manse will be available for external letting from August 2022 with the income that will bring.

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. However, the number of ministerial staff has reduced from 5 to 4

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.

It is realised that the circuit has increased balances and discussions are commencing about the ways in which these balances can be used to further the work of the circuit.

Fund balances

As at 31 August 2021 the net current unrestricted assets of the Circuit were £260k, giving approximately 8 months cover for budgeted expenditure.

Plans for 2021/22

Circuit financial plans for the coming year were prepared on the basis that the staffing levels were changing to 4 full time ordained staff and 3 lay staff. the lay staff contribute an average of 26 hours per week each. The approved stipend and lay salary increases of 1.16% have been budgeted for, combined with a 5% increase in council tax and utilities costs. The district assessment has not risen.

Church assessments were not increased and churches were asked to notify the circuit if they felt that they needed to reduce their assessed figure.

Baguley Hall church was sold in September 2020, giving the circuit additional funds of £56k. It is likely that these funds will be used for projects in the Wythenshawe section of the circuit. As noted elsewhere the pandemic has meant that discussions and subsequent decisions about this have yet to happen.

However, the project with the Emmaus community at St Andrew's church in Wythenshawe is moving forward. The circuit budget for 2021/22 contains expenditure of £5k on this project but it is anticipated that more will be spent, either in 2021/22 or 2022/23

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 Louise Gough

Rev Sarah Parkin (from 1st September 2020)

Rev Katy Thomas (to 31st August
2021)

Rev Dave Warnock

Circuit & Church Lay Workers: Mrs Sarah Hooks, Ms Cassie
Jennings, Mr Stuart Ratcliffe, Mrs Pauline Moore, Mrs Susie
Metcalf, Dr Emma Coe, Mr Richard Baker, Mrs Claire O'Keefe,
Mrs Rachel Pennells

Circuit Stewards

Mr Mike Cowling

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 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

- 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

(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.

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:

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 WYTHENSHAWE 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 3 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.

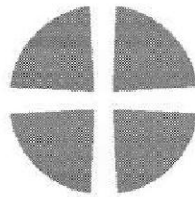
Circuit Meeting membership. As at 31st August 2021

Category	Name (s) / Role	Representing Church	Number
Presbyter & Deacons Stationed	Rev Philip Peacock Superintendent Rev Louise Gough Rev Sarah Parkin Rev Dave Warnock Rev Kathleen Loughlin	CH W, StM TC CH S B C LM N BG HG StA Authorised Presbyter	5
Circuit Stewards	Nigel Day Senior Steward Dave James Treasurer Pam Howie Mike Cowling <i>Vacancy</i> <i>Vacancy</i> <i>Vacancy</i>		7
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		7
Secretary of Meeting (Acting)	Jenny Manning		1
Secretary of Local Preachers Meeting	Sylvia Cowling		1
Circuit Lay Employees	Sarah Hooks Lay Pastor Cassandra Jennings Lay Pastor Jenny Manning Circuit Administrator	BG HG LM N StA BG HG LM N StA	3
Circuit Manse Steward	Ian Castledine		1
Circuit Property Secretary	John Ream		1
Circuit Safeguarding Officer(s)	Judith Castledine <i>Vacancy</i>		2
Circuit Methodist Women in Britain Preside	Jo Richards		1
Circuit MHA Coordinator	<i>Vacancy</i>		1
Circuit Action for Children Coordinator	Terrie Baker		1
Worship Enabler(s)	Rev Louise Gough Sue Markall		2
Rep to the District Council	Rev Sarah Parkin		1
Circuit & Synod Elected Rep of the District Synod	Casssandra Jennings		1
Two representatives from the Local Preachers Meeting	Mary Langton <i>Vacancy</i>		2
FROM LOCAL CHURCHES			
Church Stewards	Angela Clowes Phemy Houghton Ann Booth Derek Malpas Dudley Ashworth <i>Vacancy</i> Joyce Rhodes <i>Vacancy</i> Lynne Hodson <i>Vacancy</i> Margaret Radcliffe Julie Hassell	B BG CH C HG LM N StA StM S TC W	12
	Claire Lee	B	

Church Treasurers	Mary Quaye	BG	12
	Maurice Turnpenney	CH	
	Tony Blundell	C	
	Peter Bayley	HG	
	Bob Thomson	LM	
	John Theakston	N	
	Lilian Trimble	StA	
	Bob Alexander	StM	
	<i>Vacancy</i>	S	
	Elizabeth Ainsworth	TC	
	Bill Deverell	W	
Two representatives from each Church	Elaine Bates	B	24
	John Benvie	B	
	Greg Davis	BG	
	Ann Panks	BG	
	Joanne Scoltock	CH	
	<i>Vacancy</i>	CH	
	Jim Jones	C	
	<i>Vacancy</i>	C	
	John Harrison	HG	
	Marjorie Wilson	HG	
	Praveen Jayaprakasam	LM	
	Margaret Lloyd	LM	
	Nadine Ibe	N	
	Barbara Cannavan	N	
	Irene Hammond	StA	
	Marilyn Snell	StA	
	Roberta Gerrard	StM	
	Margaret Wright	StM	
	Muriel Doyle	S	
	Dorothy Oldham	S	
	<i>Vacancy</i>	TC	
	<i>Vacancy</i>	TC	
	Chris Goddard	W	
	Avril Tucker	W	
			85

Bold type - roles identified specifically in CPD

Accounts



Circuit
Accruals Accounts
2019-20

THE METHODIST CHURCH
ANNUAL REPORT AND ACCOUNTS
(ACCRUALS BASIS)
for the year ended 31 August 2020

BRAMHALL AND WYTHENSHAW Circuit

Registered Charity - Registration number

1134354

MANCHESTER AND STOCKPORT trict No / Circuit No

19/15

Ministers

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

Circuit Stewards

Dr Judy Ream (Senior)
Mr Michael Cowling
Mr Nigel Day
Mrs Pam Howie

Circuit Treasurer

Mr David James

Statement of Financial Activities (SOFA) for the year ended 31 August 2020

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2019-20 £
Income							
1 Donations and legacies		1,960					1,960
2 Income from monetary investments		805	68				873
3 Income from investment properties		27,766					27,766
4 Assessments on Churches		363,249					363,249
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income		98,565					98,565
8 Total income		492,345	68	-	-	-	492,413
Expenditure							
9 Grants and donations				180			180
10 Salaries and associated costs		325,491					325,491
11 Property maintenance		39,744					39,744
12 Connexional assessment & model trust levy		-	219				219
13 District Assessment & Levy		89,968					89,968
14 Depreciation							0
15 Office expenses		5,024					5,024
16 Other outgoings		19,519					19,519
17 Total charitable expenditure		479,745	219	180	0	0	480,145
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		12,599	-151	-180	0	0	12,268
21 Transfers between funds		- 27,334		27,334			0
22 Other gains/(losses)							
23 Net movement in funds		-14,735	-151	27,154	0	0	12,268
24 Total funds brought forward							0
25 Total funds carried forward		- 14,735	151	27,154	-	-	12,268

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
		£	£	£	£	£	£
Income							
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					
8 Total income		463,206	153,290	-	-	-	616,497
Expenditure							
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
17 Total charitable expenditure		471,232	2,310	417	0	0	473,958
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 Net income/(expenditure)		-8,026	150,981	-417	0	0	142,538
21 Transfers between funds							0
22 Other gains/(losses)							
23 Net movement in funds		-8,026	150,981	-417	0	0	142,538
24 Total funds brought forward							0
25 Total funds carried forward		- 8,026	150,981	- 417	-	-	142,538

Name of Circuit

Bramhall & Wythenshawe

Circuit No

Balance Sheet as at 31 August 2020

Notes to the Accounts	General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2019/20	Totals 2018/19
£	£	£	£	£	£	£	£

Fixed Assets

Circuit Manses & Equipment	2,500,390					2,500,390	2,320,959
Investment properties						0	
Investments						0	
Total fixed assets	2,500,390	0	0	0	0	2,500,390	2,320,959

Current Assets

Debtors	29,823					29,823	20,220
Loans by the Circuit	0					0	0
Investments with TMCP	0	7,978				7,978	8,128
Central Finance Board Deposits	87,873		28,492			116,365	100,292
Cash at Bank and in hand	31,439					31,439	43,644
Total current assets	149,135	7,978	28,492	0	0	185,605	172,285

Current liabilities

Creditors (due in under 1 year)	4,017					4,017	2,500
Grants payable within 2019-20	4,017	0	0			0	2,500
Total current liabilities	4,017	0	0	0	0	4,017	2,500
Net current assets/liabilities	145,118	7,978	28,492	0	0	181,588	169,785

Total assets less current liabilities	2,645,508	7,978	28,492	0	0	2,681,978	2,490,744
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Long term liabilities (due after more than one year)							
Grants payable after 2019-20	0					0	
Loans to the Circuit	0					0	
Net assets	2,645,508	7,978	28,492	0	0	2,681,978	2,490,744

Funds of the Circuit

General Fund (Unrestricted)	2,645,508					2,645,508	2,402,615
Circuit Model Trust Fund (Unrestricted)		7,978				7,978	8,129
Designated Funds (Unrestricted)			28,492			28,492	
Total Unrestricted Funds						2,681,978	2,490,744
Restricted Funds				0		0	
Endowment Funds				0		0	
Total Funds	2,645,508	7,978	28,492	0	0	2,681,978	2,490,744

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

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 stipends in August. 12 months manse insurance paid in advance. Assessments due from 2 of the churches who have been unable to arrange to pay them because of the pandemic.

Creditors

Creditors items relate to the audit fee, amounts due that relate to the relocation of Rev Sarah Parkin to the circuit and a balancing payment to Wilmslow re church salaries.

Post balance sheet - sale of Baguley Hall church

The sale of Baguley Hall church building was completed in September 2020. The church closed in 2017 and the assets of the church were transferred to the circuit. The net sale proceeds of £56,034 will be reflected in the 2020/21 accounts

BRAMHALL AND WYTHENSHAW Circuit

4. Donations and legacies	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted £	Endowment £	2020 Total £	2019 Total £
General donations	1,960					1,960	840
Mental Health Fund				0		0	-
Refugee Fund				0		0	-
Legacies						0	
Total	1,960	0	0	0	0	1,960	840

5. Charitable activities - other	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted £	Endowment £	2020 Total £	2019 Total £
Rental of Manses	27,766					27,766	18,241
Charitable activities - Other 2							
Charitable activities - Other 3							
Total	27,766	0		0		27,766	18,241

6. Other trading activities	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted £	Endowment £	2020 Total £	2019 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						-	
Total	-	-		-		-	-

7. Investment income	General Fund (Unrestricted) £	Circuit Model Trust Fund (Unrestricted) £	Designated Funds (Unrestricted) £	Restricted £	Endowment £	2020 Total £	2019 Total £
Central Finance Board	805					805	
Rental income						-	
Other						-	
Total	805	-		-		805	-

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

£

43,862

36,088

Employer's National Insurance costs

£

2,474

1,941

Pension costs

£

2,632

2,165

Total staff costs

£

48,968

40,194

Average number of staff employed during the year were:

3

3

These figures represent the lay staff employed directly by the circuit.

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 manse, 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) £	Other buildings £	Other fixed assets including motor vehicles £	Fixtures, fittings and equipment £	Payments on account and assets under construction £	Total £
Balance brought forward			2,270,959	50,000	0			2,320,959
Additions			0					0
Revaluations			179,431					179,431
(+/-)			0					0
Disposals (-)								
Transfers * (+/-)								
Balance carried forward	0	0	2,450,390	50,000	0	0	0	2,500,390

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
(-)								0
Revaluations								0
(+/-)								0
Disposals (-)								0
Transfers* (+/-)								0
Balance carried forward	0	0	0	0	0	0	0	0

Net book value

Brought forward	-	-	2,270,959	50,000	-	-	-	2,320,959
Carried forward	-	-	2,450,390	50,000	-	-	-	2,500,390

* 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 depreciation: for straight line, depreciation is based on the anticipated life of the asset (in years); for reducing balance, a
percentage annual deduction is made each year.

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			
Total		0	0

Change in investment values

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

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

Pre paid assessments

0

Accrued income

Other debtors

29,823

20,220

**Total debtors
and
prepayments**

29,823

20,220

**Analysis of
cash at bank**

Bank balance

held in Unity

Trust

31,439

43,644

Bank balance

held in CFB

116,365

100,292

Bank balance

held in TMCP

7,978

8,129

Total Cash and Bank

155,781

152,065

14. Analysis of current liabilities and long term creditors

Trade

£

Creditors

3,443

1,500

Other

£

Creditors

575

1,000

**Total Current
Liabilities**

£

4,017

2,500

15. Capital Commitments and Contingent Liabilities

At the 31 st August 2020 the Circuit has no capital commitments.

No Contingent liabilities were identified at 31st August 2020.

16. Loans

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 X

Repayment due

Due within 12 months	31/08/2021							
Due between 1 and 5 years	31/08/2022		31/08/2023		31/08/2024		31/08/2025	
Due later than 5 years								

Totals
0
0
0 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	2,481,277	492,345	479,745	151,631	2,645,508	
	Circuit Model Trust	8,129	68	219		7,978	
	Designated - Mental Health fund	538	0	180		358	To provide awareness and training of mental health problems
	Designated - Refugee Support fund	800	0	0		800	To provide support to refugees
	Designated - Grants fund	0			27,334	27,334	To provide grants towards approved church projects
Totals		2,490,744	492,413	480,144	178,965	2,681,978	

Restricted

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

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

The reasons for the transfers between funds were as follows:

The circuit meeting (23rd June 2020) agreed that the remaining surplus of funds from the sale of the Handforth manse be used as a designated fund for awarding grants towards approved church projects

Name of Circuit Bramhall & Wythenshawe

No. 19/15

Declarations and Scrutiny

I confirm that these accruals-based accounts for the year to 31 August 2020 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. H. James

Date

12/1/21

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 2020 ~~were~~/will be*

presented to the Circuit meeting held on *16TH MARCH 2021*

Signature of the Chair of the meeting

P. Peacock

Name of the Chair of the meeting

PHILIP PEACOCK

Date

14/1/2021

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 2020 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 *R Loughran*

Name of independent examiner *R LOUGHRAN*

Relevant professional qualification of independent examiner *FCCA*

Name of firm (where appropriate) *LOUGHRAN & MURPHY*

Address *65a Alderley Road Wilmslow*

..... *Cheshire* Post Code *SK9 1NZ*

Date *14/12/20*

BRAMHALL AND WYTHENSHAW Circuit TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2020

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.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 been straightforward despite the churches having to be closed from the end of March until the end of this financial year because of the Covid-19 pandemic. In the main, the churches have been able to continue the payment of their assessments to the circuit. The situation for 2020/21 is less clear (see below). The 2 manses that were initially let during the previous year have been let continually and are bringing in a good rental income.

The normal operations of the circuit during the year resulted in a surplus of income over expenditure of £12k. This includes a legacy of £1,000 given for the benefit of the churches in Wythenshawe. The budget for the year had predicted a deficit of some £3.5k. The major reasons for this are: a) Less expenditure on ministry costs than forecast (partially because of the pandemic lockdown) b) Reduced expenditure on circuit lay staff because of maternity leave

Income trends

There is likely to be a falling off of income over the next few years because the churches are likely to have less income as a result of the continuing trend of falling numbers and, now, loss of rental income as a result of Covid-19. This will affect what they can afford to pay as their circuit assessment. There is also the possibility that one or more of the churches might not reopen as a result of the pandemic. One church has already been granted a 12% reduction in its circuit assessment for 2020/21. A consultation is under way which should result in a new way of calculating the assessment for each church. This is part of the plans that the circuit leadership team is making 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 2020 the net current unrestricted assets of the Circuit were £156k, giving approximately 4.7 months cover for budgeted expenditure.

Plans for 2020/21

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 2.7% have been budgeted for, combined with a 5% increase in council tax and utilities costs. The district assessment has not risen.

Churches were only requested to provide an increase in their assessment in order to cover the shortfall from the church with the 12% reduction but only if they could afford it. The budgeted income reflects the agreed shortfall.

Baguley Hall church was sold in September 2020, giving the circuit additional funds of £56k. It is likely that these funds will be used for projects in the Wythenshawe section of the circuit but that is not yet decided.

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 (to 31st August 2020)
Rev Louise Gough

Rev Sarah Parkin (from 1st September 2020)
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 Claire O'Keefe

Circuit Stewards Mr Mike Cowling
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

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

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:

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.

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.

In particular, during the Covid-19 pandemic, the financial health of the churches is being monitored on a regular basis to ensure whether: a) they will be able to pay their agreed assessments on time and b) whether, if they are unable to do that, they will require any financial assistance from the circuit to meet their other commitments. Churches are also being helped with carrying out risk assessments before reopening their buildings.

Safeguarding

Every person has a value and dignity which comes directly from the creation of male and female in God's own

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

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.

Circuit Meeting Constitution - June 2020

(all members of the circuit meeting are managing trustees of the circuit)

Category	Name (s) / Role	Representing Church	Number
Presbyter & Deacons Stationed	Rev Philip Peacock Superintendent Rev Philip Berry Rev Louise Gough Rev Dave Warnock Rev Katy Thomas Rev Kathleen Loughlin	CH B C TC CH BH LM N BG HG StA StM S W Authorised Presbyter	6
Circuit Stewards	Judy Ream Senior Steward Dave James Treasurer Nigel Day Pam Howie Mike Cowling <i>Vacancy</i> <i>Vacancy</i>		7
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		7
Secretary of Meeting (Acting)	Jenny Manning		1
Secretary of Local Preachers Meeting	Sylvia Cowling		1
	Sarah Hooks Lay Pastor Cassandra Jennings Lay Pastor Jenny Manning Circuit Administrator	BG HG LM N StA BG HG LM N StA	3
Circuit Property Secretary	John Ream		1
Circuit Safeguarding Officer(s)	Judith Castledine <i>Vacancy</i>		2
Circuit Methodist Women in Britain President	Jo Richards		1
Circuit MHA Coordinator	<i>Vacancy</i>		1
Circuit Action for Children Coordinator	Terrie Baker		1
Worship Enabler(s)	Rev Louise Gough Sue Markall		2
Rep to the District Council	John Ream		1
Circuit & Synod Elected Reps of the District Synod	Angela Clowes <i>Vacancy</i>		2
Two representatives from the Local Preachers Meeting	Mary Langton Tony Fawthrop		2
FROM LOCAL CHURCHES			
Church Stewards	Colin Walter Phemy Houghton Helen Deaville Derek Malpas Dudley Ashworth <i>Vacancy</i> Joyce Rhodes Sarah Fateyla Lynne Hodson <i>Vacancy</i> Margaret Radcliffe Julie Hassell	B BG CH C HG LM N StA StM S TC W	12

Church Treasurers	Claire Lee	B	12
	Mary Quaye	BG	
	<i>Vacancy</i>	CH	
	Tony Blundell	C	
	Peter Bayley	HG	
	Bob Thomson	LM	
	John Theakston	N	
	Lilian Trimble	StA	
	Bob Alexander	StM	
	Sandra Goldstraw	S	
	Elizabeth Ainsworth	TC	
	Bill Deverell	W	
Two representatives from each Church	Elaine Bates	B	24
	John Benvie	B	
	Greg Davis	BG	
	Ann Panks	BG	
	Joanne Scoltock	CH	
	John Harrington	CH	
	Jim Jones	C	
	<i>Vacancy</i>	C	
	John Harrison	HG	
	Marjorie Wilson	HG	
	Praveen Jayaprakasam	LM	
	Margaret Lloyd	LM	
	Nadine Ibe	N	
	Barbara Cannavan	N	
	Irene Hammond	StA	
	Marilyn Snell	StA	
	Roberta Gerrard	StM	
	Margaret Wright	StM	
	Muriel Doyle	S	
	Dorothy Oldham	S	
	<i>Vacancy</i>	TC	
	<i>Vacancy</i>	TC	
	Chris Goddard	W	
	Avril Tucker	W	
			86

Bold type - roles identified specifically in CPD

Key to circuit churches

B - Bramhall

BG - Brownley Green

C - Christ Church Colshaw

CH - Cheadle Hulme

HG - Heald Green

LM - Lawton Moor

N - Northenden

S - Styal

St A - St Andrew's Wythenshawe

St M - St Mary's Handforth

TC - Trinity Cheadle

W - Wilmslow