



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 £
<b>Income</b>							
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 <b>Total income</b>		<b>492,345</b>	<b>68</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492,413</b>
<b>Expenditure</b>							
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 <b>Total charitable expenditure</b>		<b>479,745</b>	<b>219</b>	<b>180</b>	<b>0</b>	<b>0</b>	<b>480,145</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>12,599</b>	<b>-151</b>	<b>-180</b>	<b>0</b>	<b>0</b>	<b>12,268</b>
21 Transfers between funds		- 27,334		27,334			0
22 Other gains/(losses)							
23 <b>Net movement in funds</b>		<b>-14,735</b>	<b>-151</b>	<b>27,154</b>	<b>0</b>	<b>0</b>	<b>12,268</b>
24 Total funds brought forward							0
25 <b>Total funds carried forward</b>		<b>- 14,735</b>	<b>151</b>	<b>27,154</b>	<b>-</b>	<b>-</b>	<b>12,268</b>

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

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

Name of Circuit

Bramhall &amp; 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	
<b>Total fixed assets</b>	<b>2,500,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500,390</b>	<b>2,320,959</b>

## 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
<b>Total current assets</b>	<b>149,135</b>	<b>7,978</b>	<b>28,492</b>	<b>0</b>	<b>0</b>	<b>185,605</b>	<b>172,285</b>

## 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
<b>Total current liabilities</b>	<b>4,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,017</b>	<b>2,500</b>
<b>Net current assets/liabilities</b>	<b>145,118</b>	<b>7,978</b>	<b>28,492</b>	<b>0</b>	<b>0</b>	<b>181,588</b>	<b>159,785</b>

<b>Total assets less current liabilities</b>	<b>2,645,508</b>	<b>7,978</b>	<b>28,492</b>	<b>0</b>	<b>0</b>	<b>2,681,978</b>	<b>2,490,744</b>
--	------------------	--------------	---------------	----------	----------	------------------	------------------

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

## 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	
<b>Total Unrestricted Funds</b>						<b>2,681,978</b>	<b>2,490,744</b>
Restricted Funds				0		0	
Endowment Funds				0		0	
<b>Total Funds</b>	<b>2,645,508</b>	<b>7,978</b>	<b>28,492</b>	<b>0</b>	<b>0</b>	<b>2,681,978</b>	<b>2,490,744</b>

## Notes to the Accounts

### 1 Basis of accounting

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

### 2 Funds

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

### 3 Accounting policies

#### Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

#### Income Recognition

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

#### Resources Expended

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

#### Grants

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment. When the grant is recurrent over more than one year the balance payable in future years is treated as a provision for future commitments in the Balance Sheet against the appropriate fund, the provision being released in future years as instalments are paid in accordance with the originally agreed terms.

#### VAT

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

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

These are capitalised if they can be used for more than one year, and individually cost at least £1,000. 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	
<b>Total</b>	<b>1,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,960</b>	<b>840</b>

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							
<b>Total</b>	<b>27,766</b>	<b>0</b>		<b>0</b>		<b>27,766</b>	<b>18,241</b>

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						-	
<b>Total</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>

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

**BRAMHALL AND WYTHENSHAW**

**Circuit**

**8. Payment to Trustees**

**This year**

**Last year**

Payments made to trustees for £

Nil

Nil

Number of trustees who were paid expenses

0

Nature of the expenses

Expense payments primarily relate to reimbursement for travel and computing

Total amount paid

£

Nil

Nil

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

Independent examiner's or

£

1,500

1,500

Other fees (eg: advice,

£

**10. Paid employees**

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

Gross wages, salaries and benefits in kind

£

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			
<b>Total</b>		0	0

### Change in investment values

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

**BRAMHALL AND WYTHENSHAW****Circuit****Last year****13. Analysis of****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](http://www.bramhallwythenshawemethodists.org.uk)

**Aims and organisation**

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

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

**Together as a Circuit we:**

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

**Review of the year**

The financial position this year has 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
<b>Presbyter &amp; Deacons Stationed</b>	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
<b>Circuit Stewards</b>	Judy Ream      Senior Steward Dave James      Treasurer Nigel Day Pam Howie Mike Cowling <i>Vacancy</i> <i>Vacancy</i>		7
<b>Other Presbyters &amp; Deacons residing in the Circuit able and willing to serve</b>	Rev Geoffrey Barnard Rev David Clowes Rev Margaret Hall Sister Irene Jolly Rev Alan Mimmack Rev Charles Nevin Rev Bob Richards		7
<b>Secretary of Meeting (Acting)</b>	Jenny Manning		1
<b>Secretary of Local Preachers Meeting</b>	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
<b>FROM LOCAL CHURCHES</b>			
<b>Church Stewards</b>	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