

**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**

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**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](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 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	
<b>FROM LOCAL CHURCHES</b>		
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:

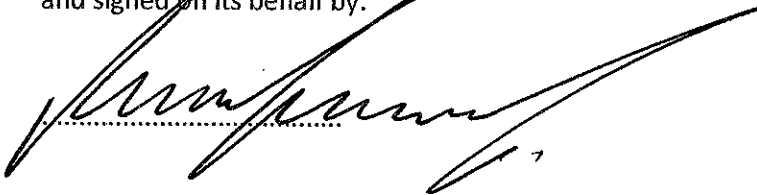
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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.

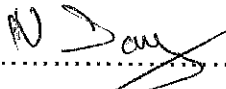
The annual report was approved by the trustees of the charity on 17TH JUNE 2025 and signed on its behalf by:



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: 17<sup>th</sup> 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](http://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

27<sup>th</sup> June 2025

Name of Circuit

Bramhall &amp; 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
		£	£	£	£	£	£
<b>Income</b>							
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 <b>Total income</b>		<b>4,811,926</b>	<b>8,960</b>	<b>-</b>	<b>5,633</b>	<b>-</b>	<b>4,826,519</b>
<b>Expenditure</b>							
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 <b>Total charitable expenditure</b>		<b>451,353</b>	<b>5,900</b>	<b>0</b>	<b>4,955</b>	<b>0</b>	<b>462,208</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>4,360,573</b>	<b>3,060</b>	<b>0</b>	<b>678</b>	<b>0</b>	<b>4,364,311</b>
21 Transfers between funds		- 600	- 1,158	1,758			0
22 Other gains/(losses)	12	- 581,080					-581,080
23 <b>Net movement in funds</b>		<b>3,778,893</b>	<b>1,902</b>	<b>1,758</b>	<b>678</b>	<b>0</b>	<b>3,783,231</b>
24 Total funds brought forward		2,356,808	84,121	134,826			2,575,754
25 <b>Total funds carried forward</b>		<b>6,135,700</b>	<b>86,023</b>	<b>136,584</b>	<b>678</b>	<b>-</b>	<b>6,358,985</b>

Name of Circuit

Bramhall &amp; 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
		£	£	£	£	£	£
<b>Income</b>							
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 <b>Total income</b>		<b>487,313</b>	<b>11,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>498,679</b>
<b>Expenditure</b>							
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 <b>Total charitable expenditure</b>		<b>447,151</b>	<b>5,159</b>	<b>12,445</b>	<b>0</b>	<b>0</b>	<b>464,754</b>
18 Gains/(losses) on monetary investments							0
19 Gains/(losses) on investment properties							
20 <b>Net income/(expenditure)</b>		<b>40,162</b>	<b>6,208</b>	<b>-12,445</b>	<b>0</b>	<b>0</b>	<b>33,924</b>
21 Transfers between funds							0
22 Other gains/(losses)							
23 <b>Net movement in funds</b>		<b>40,162</b>	<b>6,208</b>	<b>-12,445</b>	<b>0</b>	<b>0</b>	<b>33,924</b>
24 Total funds brought forward		2,316,646	77,913	147,271			2,541,830
25 <b>Total funds carried forward</b>		<b>2,356,808</b>	<b>84,121</b>	<b>134,826</b>	<b>-</b>	<b>-</b>	<b>2,575,754</b>

Name of Circuit

Bramhall &amp; 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	
<b>Total fixed assets</b>		<b>6,013,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,013,547</b>	<b>2,250,203</b>

## 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
<b>Total current assets</b>		<b>130,880</b>	<b>86,023</b>	<b>136,584</b>	<b>678</b>	<b>354,165</b>	<b>327,051</b>

## Current liabilities

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

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

## 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
<b>Total Unrestricted Funds</b>						<b>6,358,307</b>	<b>2,575,754</b>
Restricted Funds					678	678	
Endowment Funds						0	
<b>Total Funds</b>		<b>6,135,700</b>	<b>86,023</b>	<b>136,584</b>	<b>678</b>	<b>6,358,985</b>	<b>2,575,754</b>

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 £
<b>Cash from operating activities</b>			
Net cash used in operating activities		-25,935	-3,704
<b>Cash flows from investing activities</b>			
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			
<b>Net cash provided by investing activities</b>		<b>41,040</b>	<b>50,596</b>
<b>Cash flows from financing activities</b>			
New borrowing			
Repayments of borrowing			
<b>Net cash used in financing activities</b>		<b>0</b>	<b>0</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>15,105</b>	<b>46,892</b>
Cash and cash equivalents at the beginning of the reporting period		308,059	261,167
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>323,164</b>	<b>308,059</b>
<b>Reconciliation of net income to net cash flow from operating activities</b>		<b>2024 £</b>	<b>2023 £</b>
Net income for the reporting period ( as per statement of financial activities)		3,783,231	33,924
<b>Adjustments for:</b>			
Capital receipt of church(es) transferred in		-4,344,424	
<b>Impairment of property value</b>		<b>581,080</b>	
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
<b>Net cash used in operating activities</b>		<b>-25,935</b>	<b>-3,704</b>
<b>Analysis of cash and cash equivalent</b>		<b>2024 £</b>	<b>2023 £</b>
Cash in hand			
Short term deposit (less than 3 months)		323,164	308,059
<b>Total cash and cash equivalents</b>		<b>323,164</b>	<b>308,059</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.

#### 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						-	-
<b>Total</b>	<b>737</b>	<b>0</b>	<b>0</b>	<b>5,633</b>	<b>0</b>	<b>6,370</b>	<b>24,000</b>

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	-
<b>Total</b>	<b>4,853,591</b>	<b>643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,854,234</b>	<b>466,310</b>

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						-	-
<b>Total</b>	<b>-</b>	<b>-</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	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				-	-
<b>Total</b>	<b>32,689</b>	<b>8,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,040</b>	<b>8,369</b>

**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 £	Manse £	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 Manse are included in the Balance Sheet at either cost or Deemed Cost and the breakdown is as follows:

	2024	2023
Manse held at cost	925,000	925,000
Manse 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 manse (2023: 7). One of the manse 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.

<b>Bramhall &amp; Wythenshawe</b>
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<b>Circuit</b>
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**16. Analysis of current assets**

	This year £	Last year £
<b>Debtors and prepayments</b>		
Pre paid assessments		
Accrued income		
Other debtors	31,001	18,992
<b>Total debtors and prepayments</b>	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
<b>Total Cash and Bank</b>	323,164	308,059

**17. Analysis of current liabilities and long term creditors**

Trade Creditors	£ 3,900	1,500
Other Creditors	£ 4,827	0
<b>Total Current Liabilities</b>	£ 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